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1
GENERAL REPORTS

OF THE

BOARD OF REVENUE,

TO THE

Honorable the Governor in Council,

SENT HOME TO THE

COURT OF DIRECTORS,

Dated 25th July 1836.

VOLUMES 62 to 64.

MADRAS:

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General Report to the Right Honorable Sir F. ADAM,
Governor in Council,
per Ship "_____", dated
25th July, 1836.

To

THE RIGHT HONORABLE SIR F. ADAM,

Governor in Council.

RIGHT HONORABLE SIR,

Para 1. We have the honor to submit for the information of Government and of the Honorable Court of Directors the annexed Report of our Proceedings on the administration of the Revenue during the past year arranged in the usual order.

GANJAM.

EXTRA REVENUE FOR FUSLY 1243.

2. On the 22nd September we submitted to Government the following Extract from our Proceedings under date the 10th of that Month.

Proceedings, in Cons., 10th Sept. 1835. 'The Board proceed to record their observations on the report of the Collector of Ganjam upon the Management of the Extra Sources of Revenue in that District for Fusly 1243.'

Salt.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Current Collections ...	2,52,953	0 1	3,30,903	0 3	77,950	0 2	...	...
Extra do. ...	1,585	1 0	1,869	0 10	283	15 10	...	...
Total ...	2,54,538	1 1	3,32,772	1 1	78,234	0 0	...	...
Charges ...	21,260	2 5	16,402	2 3	...	...	4,858	0 2
Net Revenue ...	2,33,277	14 8	3,16,369	14 10	83,092	0 2	...	...

	RS.	A.	P.
Home Consumption	1,57,445	4	9
Inland do.	1,73,457	11	6
	3,30,903	0	3

Proceedings, in Cons., 19th June 1835
Para 2.

'The increase in the Collections on account of salt sold for home and inland consumption which amounted for the former to Rupees 8,980-11-9 and for the latter to Rupees 68,969-4-5 is attributed entirely to the restoration of tranquillity in the Purlah Kemedi Zemindary, the disturbances in which had in previous years greatly impeded the salt trade, the Merchants having been deterred from entering that part of the District thro' fear of molestation.'

'The decrease in the Charges is explained to have arisen from the discontinuance of Manufacture at Munsoor Cottah and Itchapoor for fusly 1243 there being a large quantity remaining on hand at those pans.'

Sayer.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	53,340	14 8	54,171	0 0	830	1 4		
Balance on the 12th July	3,803	7 7	6,714	14 2	2,911	6 7		
Current Collections	49,537	7 1	47,456	11 0			2,081	5 3
Extra do.	3	7 7	51	12 10	48	5 3		
Arrears	3,826	13 7	4,275	7 11	448	10 4		
Total	53,367	12 3	51,783	6 7			1,584	5 8
Charges	1,349	9 3	1,332	4 8			17	4 7
Net Revenue	52,018	3 0	50,451	1 11			1,567	1 1

Para 15.

	RS.	A.	P.
Due by the Sayer Renter of Nagerah.	547	5	7
Do. of Moona-gavalasah	397	2	11
	944	8	6

'The Balance due on account of the Sayer rents of Fusly 1243 was reduced by subsequent collections to the date of the Collector's report to Rupees 944-8-6 the particulars of which are shown in the Margin. The Collector states that orders have been issued for the recovery of these balances, the result of which will be reported hereafter.'

Sea Customs.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Current Collections	1,665	6 3	13,745	4 1	12,079	13 10		
Extra do.	184	8 7	1	0 0			183	8 7
Total	1,849	14 10	13,746	4 1	11,896	5 3		
Charges	5,052	3 4	3,453	14 1			1,598	5 3
Net Revenue	3,202	4 6	10,292	6 0	13,494	10 6		

'The increase under this head is stated to be in consequence of the collections of the Export, duty on grain which was suspended during a portion of fusly 1242 under orders of Government dated 20th November 1832.'

Para 16.

Abkary.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	37,109	4 0	32,807	0 0			4,302	4 0
Balance on the 12th July	7,951	6 6	4,892	3 3			3,059	3 3
Current Collections	29,157	13 6	27,914	12 9			1,243	0 9
Arrears	2,265	10 1	5,869	6 6	3,603	12 5		
Total	31,423	7 7	33,784	3 3	2,360	11 8		
Net Revenue	31,423	7 7	33,784	3 3	2,360	11 8		

'The Balance of Abkary rents for fusly 1243, due at the close of the Fusly was realized in full previously to the date of the report under consideration.'

Para 20.

Sundry Small Farms and Licences.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	6,357	8 0	6,070	0 3			287	7 9
Balance on the 12th July	2,214	5 0	3,310	0 4	1,095	11 4		
Net Revenue	4,143	3 0	2,759	15 11			1,383	3 1

'Of the balance due on this account at the close of the year Rupees 2,710-0-4 were collected subsequently, leaving 600 Rupees still outstanding against the Besoys of Goomah and Jeranghee in the Purlah Kemedi Zemindary which the Collector recommends may be written off, under the circumstances represented in a letter from the Commissioner to the late Collector of Ganjam dated 16th August 1834.'

Stamps.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Current Collections	10,715	8 0	8,227	3 0			2,488	5 0
Extra do.	834	15 5	510	0 0			324	15 5
Total	11,550	7 5	8,737	3 0			2,813	4 5
Charges	8,343	9 7	824	12 4			7,518	13 3
Net Revenue	3,206	13 10	7,912	6 8	4,705	8 10		

'The letters from the late Collector alluded to in the report under consideration, explanatory of the decrease in the collections from the sale of stamps were submitted to Government under date the 27th November last.'

'The decrease from the charges arises from the Collector having excluded from the charges of Fusly 1243 the fees of the Register, Sudr Aumeens, and District Moonsiffs, which it had been the practice before to enter as charges upon the stamp revenue. These are now carried to the head of Judicial charges.'

From the Collector, 19th Sept.
in Cons., 9th Octr. 1834.

Moturpha.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	5,299	1	8	5,482	4	8	183	3	0	...	...	...
Balance on the 12th July	72	11	7	865	14	1	793	2	6	...	...	...
Current Collections	5,226	6	1	4,616	6	7	...	...	...	609	15	6
Arrears	40	6	4	72	11	7	32	5	3	...	...	...
Total	5,266	12	5	4,689	2	2	...	...	...	577	10	3
Net Revenue	5,266	12	5	4,689	2	2	...	...	...	577	10	3

From the Collector, 10th December 1834.
In Cons., 5th Jan'y. 1835.

'The balance due at the close of the Fusly has been collected, with the exception of Rupees 119-6-0 which was represented by the late Collector to be irrecoverable.'

Total.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	3,67,440	10	8	4,51,405	12	3	83,965	1	7	...	...	...
Balance on the 12th July	14,041	14	8	15,782	15	10	1,741	1	2	...	...	...
Current Collections	3,53,398	12	0	4,35,622	12	5	82,224	0	5	...	...	...
Extra do.	2,608	0	7	2,431	13	8	...	...	...	176	2	11
Arrears	6,132	14	0	10,217	10	0	4,084	12	0	...	...	...
Total	3,62,139	10	7	4,48,272	4	1	86,132	9	6	...	...	...
Charges	36,005	8	7	22,013	1	4	...	...	...	13,992	7	3
Net Revenue	3,26,134	2	0	4,26,259	2	9	1,00,125	0	9	...	...	...

SAYER.

Balances of Fuslies previous to Fusly 1243.

	Rs.	A.	P.
Col. 1 Demand	7,050	6	1
Col. 17 Collection..	4,275	7	11
	2,774	14	2
Fusly 1239	1,334	4	5
" 1241	909	2	11
" 1242	531	6	10
	2,774	14	2

'The Sayer balances due at the close of Fusly 1242, amounted to Rupees 7,050-6-1 of which Rupees 4,275-7-11 were realized during Fusly 1243, leaving Rupees 2,774-14-2 due on account of the Fuslies entered in the Margin.'

'Of the sum still due on account of Fusly 1239 Rupees 330-12-9 were written off under sanction of Government dated the 8th July 1834, and Rupees 40 have been realized in the Current Fusly from the produce of Enam lands belonging to the security of the Nursimappettah Renter, by whom the remaining balance, amounting to Rupees 963-7-8, is due, which the Collector states may be eventually recovered from the proceeds of Enam land belonging to the security, which will be continued under attachment for that purpose unless an adequate offer be made for the purchase of it, in which case it will be sold agreeably to the orders contained in the Board's Proceedings dated 19th June 1834.'

	Rs.	A.	P.	Rs.	A.	P.
Balance of Fusly 1239	...	...	...	1,334	4	5
Remitted	330	12	9	...	...	...
Collected	40	0	0	...	...	...
	...	...	...	370	12	9
	...	...	...	963	7	8

In Cons., 17th July.
Para. 8.
Para. 9.

'This amount is due by the renter of the Amboogum Sayer Choukey for 1241, regarding which the Board requested further information in Para. 12 of their Proceedings on the Extra revenue report for Fusly 1241. It appears from the explanation now submitted that the late Collector had over estimated the resources from which he expected that this balance could be realized, it having been found necessary to retain the Enam lands of the renter and his securities under attachment, as it was found impossible to obtain an adequate offer for the purchase of them. The amount realized from the produce of these lands in Fusly 1243, was Rupees 15-2-8 only, leaving a balance of 894-0-3 still due against the renter, for the recovery of which the Collector states that he has now ordered the lands to be sold to the best advantage and will report the result hereafter.'

'Under the circumstances stated in Para. 14 the Board recommend that the Collector may receive sanction for striking off from the accounts Rupees 531-6-10 being the balance outstanding for Fusly 1242 against the renter of Corasawadah and his security, the former having absconded leaving no property, and the latter having been sentenced to death for being concerned in the late rebellion.'

ABKARY BALANCES.

	Rs.	A.	P.
Fusly 1238	166	14	0
" 1239	1,815	2	1
" 1241	126	12	7
" 1242	2,105	9	7
	4,214	6	3

'The amount of Abkary balances due at the close of Fusly 1243 on account of previous Fuslies was Rupees 4,214-6-3 as shewn in the Margin.'

'The nominal renter of Purlah Kemedi by whom the balances for Fuslies 1238 and 1239 were due being dead, and there being as yet no surplus funds from the Kemedi Zemindary [the Zemindar of which was in fact the renter] as represented in the reports of the late Collector for Fuslies 1241 and 1242, that these balances cannot be immediately recovered. The Balance of Fusly 1241 has been already written off under sanction of Government dated 8th July 1834.'

'Of the amount due on account of Fusly 1242 Rupees 2,105-9-7 were realized in the Fusly under review, leaving Rupees 81-14-1 due by the Arrack renter of Seerghur, regarding which the Collector states that neither the renter nor his security possess any further property from the sale of which the balance can be recovered. The Board resolve therefore to recommend that it may be at once written off from the accounts as irrecoverable.'

	Rs.	A.	P.
Balance of Fusly 1242	2,105	9	7
Collected in Fusly 1243	2,023	11	6
	81	14	1

'The balances under this head which amount to 9,804-5-0 from Fusly 1239 to 124 inclusive, consist of the Cuttoobady due by the Bessoyes of Parla Kemedi as there appears to be no prospect of the realization of these balances the Board, with reference to the report of the Commission alluded to by the Collector, recommend that they may be at once remitted, together with balance of 600 Rupees on the same account due for fusly 1243 adverted to in Para. 7.'

	RS.	A.	P.
Sayer Balance for Fusly 1242	531	6	10
Abkary do. 1242	81	14	1
Small Farms Fusly 1236 to 1242	9,804	5	0
Do. 1243	600	10	0
	11,018	3	11

'The total amount for writing off which sanction is requested in these Proceedings is Rupees 11,018-3-11.'

'Ordered that a copy of these Proceedings be submitted for the information and orders of the Right Honorable the Governor in Council.'

3. A copy of the foregoing Proceedings we transmitted to the Collector on the 22nd September.

In Cons., 15th Octr.

4. In reply we received from Government the following Extract from the Minutes of Consultation under date 9th October.

"At the recommendation of the Board of Revenue contained in the above Proceedings the Right Honorable the Governor in Council is pleased to grant authority for writing off to Profit and Loss the sum of Rupees 11,018-3-11, Eleven thousand and Eighteen, Annas Three and Pice Eleven, the particular items of which are as follows."

"Sayer Balance for fusly 1242	...	...	Rs. 531	6	10
"Abkary do. do.	...	...	"	81	14 1
"Small farms do. from fuslies 1236 to 1242	...	...	"	9,804	5 0
"Do. do. for Fusly 1243	...	...	"	600	10 0
Total Rupees	...	...	11,018	3	11

5. A copy of the foregoing was transmitted to the Collector on the 17th October.

COLLECTIONS IN THE AUMANY TALOOKS FOR FUSLY 1243.

6. On the 23rd May we submitted to Government the following Extract from our Proceedings under date the 18th of that Month.

Proceedings, in Cons., 18th May 1835.
10th Dec., in Cons., 5th Jany. 1835.

'Read again the letter from the Collector of Ganjam noted in the Margin, reporting on the Collections in the Aumany Talooks of his District for fusly 1243.'

In Cons., 20th October 1834.

'The particulars of the Settlement of the above Talooks for fusly 1243 were reported by the Collector on the 25th September last.'

'The following Abstract Statement shows the Demand Collection and Balance within the Fusly.'

	Demand.		Collections.		Balance.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue	2,80,059	6 10	2,56,847	0 9	23,212	6 1
Cocoonant Trees	1,775	9 2	1,328	13 6	446	11 8
Moturpha	5,482	4 8	4,616	6 7	865	14 1
Fishing rent	3,540	0 3	2,759	15 11	780	0 4
	2,90,857	4 11	2,65,552	4 9	25,305	0 2

'Of the balance 25,305-0-2 outstanding at the expiration of the Fusly, Rupees 21,463-14-4 had been realized at the date of the Collector's report leaving a balance of Rupees 3,841-1-10 due on account of Land revenue and Moturpha. Of this balance again the Collector states that a portion amounting to Rupees 1,458-10-8 would be collected within 2 months from the date of his letter, (December 10th, 1834) from the current Fusly's produce, leaving a remainder of Rupees 2,382-7-2 which he considered irrecoverable.'

'A full explanation is given against each item of the above balance of Rupees 2,382-7-2 and the Board are concerned to observe that in attempting to realize it no forbearance whatever was shewn to the defaulters altho' they had become such from inundations, sickness, failure of crops, and other causes quite beyond their own control. The balance being desperate the Board recommend that it be written off.'

'The Settlement of fusly 1243 exceeded that of fusly 1242 by Rupees 13,725-7-3. The remission granted for fusly 1242 was Rupees 1,234-9-7 and that now recommended 2,382-7-2.'

'The Total collections in fusly 1243 on account of Estates under Aumany Management including collections on account of arrears, advances, and Extra revenue amounted to Rupees 3,07,624-11-11 and the charges for the fusly to 19,837-3-4 being 6-7-5 $\frac{3}{16}$ per Cent. of the gross collections.'

7. A copy of the foregoing Proceedings we transmitted to the Collector on the 23rd May.

In Cons., 11th June.

8. In reply we received from Government the following Extract from the Minutes of Consultation under date 2nd June.

Minutes Cons., 2nd June 1835.

'The Right Honorable the Governor in Council observes with much concern the very unsatisfactory manner in which the Collector attempted to realize the balance due by the renters in the Aumany Talooks amounting to Rupees 2,382-7-2. As the same is represented to be desperate authority is granted for writing it off to Profit and Loss.'

9. A copy of the foregoing was sent to the Collector on the 12th June.

SETTLEMENT OF THE AUMANY TALOOKS FOR FUSLY 1244.

Proceedings, in Cons., 12th Novr. 1835.

10. On the 17th November we submitted the following Extract from our Proceedings under date the 12th of that Month.

23rd Septr., in Cons., 15th October 1835.

'Read again letter from the Collector of Ganjam submitting a Report on the settlement of the Aumany Estates in that District for fusly 1244.'

'The season is stated to have been generally favorable and the crops abundant, but there was a great decline in the price of grain, not less Mr. Stevenson states, than 75 per cent. below that of the preceding year, in which however the prices ranged unusually high in consequence of the drought prevailing throughout the Southern Peninsula; the prices of fusly 1244, he observes, were low even when compared with former years; on this point however, Mr. Stevenson would seem to be in error. The prices of the principal grains Wet and Dry appear to have ranged very considerably higher during the year under observation than in the Seasons 1241 and 1242, and the prices of grain in fusly 1244 do not upon an average of the whole year exhibit a decrease of 75 per cent.; in Paddy for example, the falling off does not exceed 40 per cent.'

'The engagements for the fusly under review were made by Mr. Stevenson's predecessor, and this gentleman has confined himself almost entirely to a simple statement of the results reserving, he observes, any general remark and suggestions on the District and its interests until a longer residence and more experience shall enable him to speak with greater confidence.'

'The settlement of the Land revenue and Moturpha, including the rent of Coconut Trees, and fisheries, was Rupees 3,12,059-1-4, exhibiting a net increase of 21,201-12-5 over that of Fusly 1243, the result of an increase of 21,405-7-8 in the land revenue and fisheries and a decrease of Rupees 203-11-3 in the items of Moturpha and Coconut Trees of 316 Villages contained in the Government Estates; 91 were farmed by Renters, and 225 were rented collectively by the Ryots in the year under review; in the previous season 94 Villages had been rented to Mooztagars and 222 to the Ryots.'

'The increase in the Land Revenue is stated to have been occasioned by the receipt of higher offers for the villages in consequence of concealed cultivation and under assessed lands, having been discovered and brought on the accounts. This is attributed to the experience, vigilance and knowledge of accounts by the Seristadar, which broke up the lax system which had previously prevailed. The Board in reviewing the settlement for fusly 1243 having so recently recorded their sentiments on the defects of the former and existing mode of settlement in the Ganjam District, deem it necessary to advert more particularly to the subject on the present occasion. Tho' much still remains to be accomplished the progressive improvement in the revenue during the two last years is highly gratifying, and it is satisfactory to observe that Mr. Stevenson has effected engagements chiefly with the ryots for the current fusly at an increase of 5,000 Rupees beyond the rents of the Past year.'

'The total decrease on account of land revenue and Coconut Trees for the fusly amounted to Rupees 3,03,099-12-5. The collections within the fusly were Rupees 2,77,893-9-10 and were increased up to the date of the Collector's report to Rupees 2,93,826-14-7. Of the Balance of Land Revenue, Rupees 9,272-13-10, a further sum of 5,000 was expected to be realized within one or two months, leaving an irrecoverable balance of little more than four thousand Rupees, on which Mr. Stevenson promises a separate report after a full enquiry into each item. The amount of Land Revenue actually realized within the fusly exceeded the collections of fusly 1243 by Rupees 19,717-11-7.'

'The Board observe with satisfaction that Mr. Stevenson's attention has been turned to the urgent necessity of improving the Revenue system in the Government Estates by restoring the Village offices of Potal and Curnum, whose functions in the Ganjam District are now almost entirely in abeyance, to a state of practical efficiency.'

	RS.	A.	P.
Demand	3,03,099	12	5
Collections	2,93,826	14	7
Balance	9,272	13	10

Report Para. 11.

11. A copy of the foregoing Proceedings we transmitted to the Collector on the 17th November.

In Cons., 30th Novr.

12. In reply we received from Government the following Extract from the Minutes of Consultation under date 24th November.

"The result of the Settlement of land Revenue and Moturpha in the Government Estates in Ganjam for the fusly under review is considered by the Right Honorable the Governor in Council satisfactory, and he is well pleased to observe that in the greater number of cases, the Settlement has been made with the Ryots themselves".

"The Right Honorable the Governor in Council notices with approbation the attention given by Mr. Stevenson to the necessity of improving the Revenue system in the Government Estates by restoring to a state of practical efficiency the village offices of Potal and Curnum whose functions are stated to be almost entirely in abeyance".

13. A copy of the foregoing Extract was transmitted to the Collector on the 5th December.

RESOLUTION PASSED UPON CERTAIN POINTS IN THE REPORT OF MR. RUSSELL LATE COMMISSIONER.

In Cons., 5th Jany. 1835.

14. The following Extract from the Minutes of Consultation under date 9th December 1834 was received from Government.

Minutes of Cons., 9th Decem-
ber 1834.

"Read again the report of Mr. Russell late Commissioner in Ganjam dated 1st November 1834".

"The Board having taken into consideration this report, the following resolutions are passed upon the subjects which appear to require immediate attention".

"Resolved that a warrant be issued to the Collector of Ganjam under Section II. Regulation II. of 1819 for the detention of the persons mentioned in Para. 113 as State prisoners, with instructions to the Collector to report when he thinks they may be set at large with safety".

"Resolved that the Collector be directed through the Board of Revenue to give particular attention to the clearing of the passes following the suggestions of Mr. Russell on this subject".

"Resolved that these paraahs be furnished to the Court of Wards for their information and guidance. The Court will issue instructions to the Collector agreeably to Mr. Russell's suggestions. The arrangements directed by Mr. Russell for disposing of the Town Peons and providing for those thrown out of service, and for forming a separate Establishment of peons for service in the Zemindary are entirely approved. The Governor in Council is of opinion that the Zemindary should be kept under the direct management of the Collector".

"The measures already adopted and those now recommended by Mr. Russell, as explained in these paraahs, are fully approved. The Board of Revenue and Court of Wards will take care that they are carried into effect in the manner intended by Mr. Russell".

135. "The question agitated in this para. must be reserved for future consideration".

137. "The subject of this para. is of much importance and the Collector and Magistrate should give his earnest attention to the means of securing the peaceable inhabitants of the villages near the hills from the outrages to which they have hitherto been subject. The suggestion of stationing select Peons in some of the villages and giving them free lands for their support, should be acted upon—and the Collector should endeavour to induce the inhabitants to fence their Villages in the manner pointed out by Mr. Russell".

138. "The measures reported in this para. are approved".

139. "The Guzzaputty Maha Daves may be permitted to proceed to Benares if she is desirous to do so, otherwise she must still be under the charge of the Collector of Rajahmundry. This will be intimated to her through the Collector".

140. "The manner of rewarding the persons mentioned by Mr. Russell in this para. as having rendered important services in the late operations by the transfer to them of lands forfeited by the rebellion of the former possessors is entirely approved. The grants which have been made accordingly by Mr. Russell's directions are confirmed".

143. "The recommendation in this para. that the settlement be made in all possible cases with inhabitants instead of renting the villages to strangers should be strictly observed by the Collector, to whom the Board of Revenue will issue an injunction accordingly".

146. "The Board of Revenue have already submitted a revised Establishment of Peons for the service of the Ganjam District instead of the Sibbendy Corps, which has been sanctioned".

25th Novr. 1834. 147. "The suggestion in this para. is considered very important and the Board think it highly expedient that it should be acted upon whenever an emergency occurs in any of the Zemindary Districts. The Board of Revenue will issue instructions accordingly".

160 & 161. "The Collector will endeavour to effect the object of clearing the passes by means of the Company of Sappers now available with the assistance of hired labourers. The work should be recommenced as soon as the season will admit of it. If it is found necessary to strengthen the party the Collector will report it through the Board of Revenue".

"The further consideration of this report and particularly of the general suggestions submitted in it must be deferred for the present."

15. A Copy of the foregoing Extract together with its accompaniments was transmitted to the Collector of Ganjam on the 5th January.

SALE OF THE ANCIENT ZEMINDARIES FOR ARREARS OF REVENUE.

16. The following letter was received from the Secretary to Government under date the 31st March.

"I am directed to transmit for your information and guidance the accompanying copy of a Memorandum relating to the Zemindary of Purlah Kemedi which was submitted to the Right Honorable the Governor by the Acting Collector of Ganjam while he was in that District, with the instructions which he gave the Acting Collector upon it. Also a copy of a memorandum which the Right Honorable the Governor caused to be addressed to the Acting Collector directing the Establishments which had been deputed for the attachment of the Zemindaries on account of arrears of the Kists of the current year to be withdrawn, throwing the responsibility wholly upon Zemindars."

17. On the 26th May we submitted to Government the following Extract from our Proceedings under date the 18th of that Month.

Proceedings, in Cons., 18th May 1835. "Read the following letter from the Collector of Ganjam."

In Cons., 18th May 1835. Here Enter No. 907 Dated 23rd April.

"The Collector reports that about one third of the balances against the Zemindaries outstanding at the period of the Governor's visit to the Ganjam District has been paid, but that the 5th Kist having become due in the mean time the present amount of balances is considerably greater than it was then. It appears by the statement submitted by the Collector that the amount of balances now standing against the Zemindaries is Rupees 1,50,327-4-8. The amount of balances against the proprietors of Estates formed at the permanent settlement is Rupees 44,695-12-4. The order of the Governor for withdrawing the Aumeens to which the Collector refers, appears to be applicable only to the Zemindaries, and it is with respect to them only that the Collector now desires instructions—when the Aumeens were withdrawn the Zemindars were to be distinctly informed that the whole resources of the year being left at their disposal without any interference on the part of the Collector, if they failed to satisfy the demand against them by the close of the Fusly, recourse would be had to the means of recovery provided by the Regulation. The Board presume that this warning which clearly pointed to the sale of the Zemindaries was duly communicated to the Zemindars respectively."

"The Board are of opinion that none of these Zemindaries should be subdivided and therefore that none should be advertised for sale unless the balance against it at the date of the Advertisement is so considerable as to make it reasonable to sell the whole. It is at the discretion of the Board to cause the entire lands or only a portion to be sold."

"Considering the statement now before them the Board think that all those Zemindaries against which there is a portion of the 3rd Kist still outstanding should be advertised for sale, excepting Chinna Kemedi, the balance against which is to be discharged by instalments in 4 years—and Goomsur which need not be brought to sale, but may be resumed by order

of Government according to the terms of the Sunnud. This will include the Zemindaries noted in the Margin, of which the Collector thinks the balances against the last 3 and Hautghur will be discharged. The payment of the balance against the others is more doubtful, of these he observes that Beeredy, Jallentra and Mudasah from their proximity to the Government Talooks of Poobacondah and Itchapoor would be the most desirable acquisitions to Government. Respecting Mudasah the Board remark with reference to the late Collector's report dated 5th September last that there would

BALANCE.			
	RS.	A.	P.
Beeredy ...	2,321	3	2
Mudasah ...	13,948	7	4
Hautghur ...	24,134	5	8
Sooradah ...	2,171	12	3
Jallentra ...	4,845	9	11
Boodarsinghy ...	245	7	2
Turlah ...	2,268	8	7
Daracote ...	14,626	7	0

In Cons., 22nd Sept. 1834.

'appear to be reasons for not resorting to the extreme measure of bringing it to sale in the distress which it suffered in Fuslies 1242 and 1243 from adversity of season. The Collector will report particularly upon this point. In the mean time it may be entered in the advertisement. The Zemindar of Jallentra was last year declared to be a wilful defaulter and the Board think it highly advisable that an example should be made in his case by the sale of the Zemindary.'

'Resolved accordingly that the authority of Government be requested for advertising the sale of the eight Zemindaries above named to take place on the first day of the ensuing Fusly. If this is approved the Collector will be directed to report privately in the mean time which of the Zemindaries besides Jallentra may be most advisable to bring actually to sale and to purchase on account of Government, with reference particularly to his ability to manage them with the means which he can at present command. It would be very impolitic to undertake at once more than he can manage effectually. In any Zemindary which may be purchased on account of Government or which may be taken early under sequestration it is very desirable that the Zemindar should be removed from the country as suggested by the Collector. It is for Government to determine whether this can be done. An allowance might perhaps be granted to the Ex-Zemindar or in the case of sequestration to the Zemindar who has been removed from the management on the condition of his residing out of the limits of the Zemindary at a place to be pointed by the Collector.'

'With respect to the Zemindary of Goomsur it has already been remarked that it need not be brought to sale for arrears but may be resumed by order of Government. Considering the history of this Zemindary and the circumstances under which the present Zemindar was restored if he fails to pay up his balance at the end of the Fusly, it may be advisable provided the Collector is fully prepared to undertake the management, to exert the power vested in the Government and to remove him at once from possession. He is a defaulter on account of Sooradah also, and if Goomsur is resumed, Sooradah ought to be brought to sale and purchased for Government. If the Right Honorable the Governor in Council is of opinion that Goomsur ought to be resumed if the Zemindar fails to pay by the end of the Fusly a formal warning of the penalty of his default should now be given to him in the name of Government through the Collector.'

'The Collector proposes that no Zemindar be allowed to pay his arrear after the advertisement of the Zemindary for sale for arrears without exacting a fine from him. But this is not warranted by the Regulations—it is open to the Zemindar to pay the arrear at any time before the sale with Interest and charges. The charge of Interest at 12 per cent. is a slight check against wilful default and should be always enforced except for good cause.'

'Of the Zemindaries not advertised for sale the Collector should report whether he considers it advisable to take any under sequestration. He will not recommend this course unless he can take full possession of the Zemindary and effectually command its resources. If a Zemindary is taken under sequestration the Board agree with the Collector that the Establishment should be both fuller and better paid than heretofore. The Collector will take into consideration the expediency of paying the Aumeen partly by a commission on the collections made by him and partly by a fixed salary. If possible the Aumeens should be sent from the Collector's fixed Establishment and their places supplied by temporary servants, as the latter would be subject to less temptation and be more easily checked in the Collector's Cutcherry than when employed separately in charge of a Zemindary, while the former having permanent appointments at stake there would be some security for their good conduct.'

'Ordered that a copy of these Proceedings be submitted for the orders of Government.'

18. The following letter was addressed to Government under date the 20th July.

With reference to the Proceedings of the Board of Revenue under date the 18th May last, To the Chief Secretary to Government, in Cons., 20th July 1835. "I am directed to submit for the consideration of the Right Honorable the Governor in Council the accompanying letter from the Collector of Ganjam, enclosing a list of the Zemindars and Pro-prietors in arrears at the end of the Fusly just expired, and to request the orders of Government upon the suggestions offered in the above proceedings."

"The Board now recommend with reference to their former suggestions that the Ancient Zemindaries noted in the Margin against which respectively there is a balance exceeding 2 Kists may be advertised for sale on the day named by the Collector. Mundasa is included in the list, but the Board think that the Collector should be authorized to reserve the Zemindary from sale if the Zemindar is willing to consent to the terms proposed by Mr. Stevenson."

	Arrears.
	Rs.
Mundasah	13,844
Sooradah	1,177
Daracote	12,886
Jalluntra	4,326
Boodarsingee	234

"The Board do not advise that all the Zemindaries proposed to be advertised should be actually brought to sale, but that the Collector should be directed to select those which will be the most eligible acquisitions and the sale of which will have the best effect. Jalluntra they think should be sold at all events, and also Sooradah if Goomsur is resumed. With respect to the latter, if the Right Honorable the Governor in Council is of opinion that it should be resumed, the Board recommend that the Collector be empowered to give him warning that this measure will certainly be resorted to if he does not pay his arrears within one month from the date the announcement is made to him."

In Cons., 30th July 1845. 19. In reply we received from Government the following Extract from the Minutes of Consultation under date the 24th July.

"The Right Honorable the Governor in Council concurs in the sentiments expressed by the Board of Revenue in their Proceedings and in the letter of their Secretary under consideration and agreeably to the recommendation contained in the latter is pleased to direct that the five Zemindaries noted in the margin be forthwith advertised for sale by public Auction on the day named by the Collector. The Board will instruct Mr. Stevenson as suggested in the 3rd para. of the above letter to bring to actual sale those of them which will be the most eligible acquisitions and the sale of which will have the best effect. The Zemindary of Mundasah may be reserved from sale if the Zemindar consents to the terms proposed by Mr. Stevenson."

	Arrears.
	Rs.
Mundasah	13,844
Sooradah	1,177
Daracote	12,886
Jalluntra	4,326
Boodarsinga	234

"If the Collector be fully prepared to undertake the management of Goomsur the Board of Revenue will instruct him to warn the Zemindar that if the arrears outstanding against the Zemindary be not discharged within one month from the date the announcement is made to him, it will be resumed agreeably to the terms of his Sunnud, and after that period if the arrears still remain undischarged he will not once proceed to the resumption of the Zemindary on account of Government."

"The Right Hon'ble the Governor in Council will not object to the grant as suggested in the 4th para. of the Board's Proceedings of the 18th May 1835, of an allowance in cases of purchase by Government or sequestration of a Zemindary, to the Ex-Zemindar or Zemindar, as the case may be, who may be removed from the management, on the condition of his

"residing out of the limits of the Zemindary at a place to be appointed by the Collector, whenever that Officer may consider such an arrangement desirable".

"The Right Hon'ble the Governor in Council will be prepared to take into consideration the system suggested in para. 7 of the Board's Proceedings of the 18th May 1835 for the management of Estates under sequestration when the Collector shall have submitted his sentiments on the points referred to him".

20. The following letter was addressed to Government under date the 20th August.

To the Chief Secy. to Govt.,
in Cons., 20th August 1835.
Paras. 1 to 5.
8th in Cons., 20th August 1835.

"With reference to the Minutes of Consultation No. 879, dated the 24th Ultimo, I am directed by the Board of Revenue to request that you will submit for the consideration of the Right Hon'ble the Governor in Council the accompanying letter from the Collector of Ganjam".

The Collector reports that there will not be any difficulty in assuming the management of all the Zemindaries advertised for sale excepting Sooradah, which however he thinks may be managed without much difficulty if Goomsur is resumed. With respect to Sooradah therefore he suggests that he should be allowed to postpone the sale, if the actual resumption of Goomsur be delayed. The Board recommend that the Collector be authorized to exercise his discretion on this point".

"The Collector expects that the Zemindar of Daracote which is the largest of those advertised for sale, will pay up the arrear before the day of sale which he says he is well able to do".

"The Zemindar of Mundasah he states will probably be unable to pay. The Right Hon'ble the Governor in Council has authorized the Zemindary to be reserved from sale if the Zemindar consents to the terms proposed by the Collector. If not it should be brought to sale and purchased by Government, afterwards it will be at the discretion of Government to restore the Zemindary to the present Zemindar on such conditions as may be thought fit or to retain it, making such a provision for the maintenance of the Zemindar's family as upon full consideration may be deemed advisable. It seems unnecessary to provide beforehand what the allowance shall be in any case in which a Zemindary may be brought to sale it appears to be sufficient to authorize the Collector, if he thinks it proper, to give an assurance to the Ex-Zemindar that a provision will be made for him, if he conducts himself according to the pleasure of Government".

MUNDASAH.			Amount proposed to be bid by the Collector.	Rs.
Peshcush.	Balance.	Rs.		
Rs. 14,000	Rs. 14,565-4-2	15,000		
SOORADAH. 2,500	1,248-8-10	3,000		
DARACOTE. 25,000	13,361-15-0	35,000		
JALLUNTRA. 7,000	4,570-6-10	7,000		
BOODARSINGHEE. 500	252-5-10	400		

"The sums up to which the Collector proposes to bid for the several Zemindaries on account of Government are noted in the Margin, with the Annual Peshcush and the amount of balance; but as the object of preventing these Zemindaries from passing into any hands but that of the Government is of importance in a political view, the Board think it advisable not to fetter the discretion of the Collector in this respect."

21. The following order was passed by Government under date the 21st August.
In Cons., 24th August 1835.

Para. 1 and 3.

"The Right Hon'ble the Governor in Council concurs in all the observations of the Board of Revenue submitted in the foregoing letter and authorizes the Collector of Ganjam to exercise his discretion in postponing eventually the sale of the Sooradah Zemindary in determining the amount to be bid for those which may be put up for sale; and the time for proclaiming the forfeiture (if necessary on account of non payment of the arrears) of Goomsur, provided the proclamation and assumption of the country be simultaneous."

"The Collector will if he thinks it proper, give to the Zemindar of Mundasah, in the event of the sale of his Estate, an assurance that a provision will be made for him if he conducts himself according to the pleasure of Government."

22. On the 7th September we submitted for the information of Government a letter from the Collector of Ganjam reporting that the Zemindar of Goomsur had paid the balance due on Sooradah with the exception of interest amounting to Rupees 86-5-9.

23. The following letter was addressed to Government under date the 1st October.

To the Chief Secy. to Govt.,
In Cons., 1st October 1835.
15th September, in Cons., 1st October 1835.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Hon'ble the Governor in Council, the accompanying letter from the Collector of Ganjam, reporting that the Zemindaries of Jullentra and Boodarsinghee have been purchased on account of Government, the former for 7,000 Rupees, and the latter for 525 Rupees".

"The Board recommend that sanction may be granted for these purchases and for paying to the Ex-Zemindars the following sums being the amount surplus to the demand against them respectively."

	Rs.	A.	P.
"Jullentra	3,050	13	0
"Boodarsinghee	416	9	11

"The Board further recommend that sanction may be granted for the Establishment of Peons proposed to be employed on account of these Zemindaries viz.

	Rs.	A.	P.
"10 Peons at 3½ Rupees	35	0	0
"1 Naigue at 4 do.	4	0	0

Per Mensem Rs. 39 0 0

"as they are to be incorporated with the Talook of Itchapoor no further additional Establishment is required for their management."

"With reference to the concluding para. the Board will remind the Collector that it is not intended to make a provision in every case for a Zemindar whose Zemindary may be brought to sale, but only where policy renders it advisable and particularly when it is deemed necessary that the Zemindar should be removed from the country where his influence may obstruct the due and orderly administration of affairs."

"I am directed to take this opportunity to submit for the information of the Right Hon'able the Governor in Council the accompanying letter from the Collector of Ganjam relative to the Zemindar of Mundasah with order of the Board thereon directing him to report at the period when each instalment becomes due whether it has been paid or not."

24. The following order was passed by Government under d:
In Cons., 19th October 1835. the 13th October.

"The Right Honorable the Governor in Council grants sanction for the purchase of the Zemindaries of Jullentra for Rupees (7,000) Seven thousand and, Boodarsinghee for Rupee: (525) Five hundred and Twenty Five, and for the payment to the Ex-Zemindars of the surplus of Rupees (3,050-13-0) There thousand and Fifty, Annas Thirteen on account of the former and of Rupees (416-9-11) Four hundred and Sixteen Annas Nine and Pice Eleven on account of the latter as also for the proposed Establishment of peons amounting to Rupees (39) Thirty Nine per Mensem."

"The instructions to the Collector proposed in the 4th para. of the foregoing letter and the arrangement stated in the Collector's letter referred to in para. 5 to have been effected with the Zemindar of Mundasur are approved."

25. The following copy of the letter from the Collector of Ganjam to the Chief Secretary to Government dated 12th October was referred for our opinion on the 27th of that Month.
In Cons., 5th Novr. 1835.

Vide Enclr., in Cons., 5th Novr. 1835.

"I have the honor to submit a Petition from the Zemindar of Boodarsing."

* Balance of (Peshcush 500)...	234	15	2
Interest	6	14	8
Charges	10	8	0
	252	5	10

"This Zemindary was advertised for sale for an arrear of Rupees 252-5-10, prior to the day of sale Rupees 143-15-9 were paid the Talooks were sold and purchased on account of Government on the 10th of September, as already reported for Rupees 525-0-0."

† 15th Sept. 1835.

"A few days ago the Zemindar tendered payment of the balance of Rupees 103-6-1 which I told him I could not accept but he was allowed to deposit it in the Treasury pending his Petition to Government."

"The Zemindary is the smallest, and the Zemindar, of one of the most ancient families in the District, he is and has long been in a state of absolute poverty and has paid his Peshcush and maintained his family chiefly from loans or the voluntary contributions of neighbouring Zemindars and his Hill dependents. He is a quiet inoffensive uneducated man and an object of compassion. Under these circumstances I should be pleased if the Right Honorable the Governor in Council thought fit to restore him his Estates, but I at the same time doubt whether this measure, if adopted immediately would be the best to secure the present and future welfare of the family his District which consists of 23 Villages is in a very bad state and he has neither the tact or the capital to recover it—if his country was restored to him on his entering into Securities for his Peshcush hereafter, it would be a transfer rather to the Sowcars who became security than to the Zemindar—if it was restored to him in its present state without security he would again become involved in difficulties."

"If Government are disposed to view the Zemindar's case favorably I think it will be for the best interest of the family, if the Estate is kept for two or more years under Government management this will give an opportunity of ascertaining the revenue of the District. Of reconstructing its Village Police and other Establishments and of entering into such arrangements with the ryots as may best tend to increase the cultivation and prosperity of the District and before making the Estates over to the Zemindar leases may be granted for three or more years. Which leases as well as every other arrangement the Zemindar would of course be bound down to observe."

"From the Situation of the District the expences of management would be trifling as reported in my letter of the 15th September, the Pay of 6 Peons at 3 Rupees (18 Rupees) per mensem would be sufficient and I am not certain that even this would be requisite. An outlay of the surplus revenue would be requisite for Tukavie and the repairs of Tanks &c., and the balances if Government thought fit, might be for the support of the Chief and his family."

	Rs.	A.	P.
"According to the accounts now prepared, 8 of the 23 Villages composing the Zemindary are deserted and yield about	5	0	0
"13 Villages are rented for the sum of	874	0	0
"2 Unrented villages it is calculated may yield about	230	0	0
"And from Roosums and other sources will be collected	81	8	0
"Total	1,190	8	0
"Deduct Peshcush	500	0	0
Surplus	690	8	0

"An allowance of 40 Rupees a month is probably as much as the Zemindar is now able to spend and with reference to the respectability of the family is the least that could support them—if Government would allow him 50 Rupees a month he would possibly be better off than he has for a long time been without assistance, the Zemindar is reduced to absolute beggary."

"I have not yet been able to visit the District and inspect the accounts, but from the present state of the Zemindary I may look with confidence for a gradual increase of prosperity and revenue."

26. The following copy of the letter from the Collector of Ganjam to the Chief Secretary to Government dated 30th October was referred for our consideration and report on the 17th November.
In Cons., 26th Novr.

"I have the honor at the request of the Ex-Zemindar of Jelluntra to forward an Arzee addressed by him to the Right Honorable the Governor in Council."

"It is true as stated in the Petition that he has deposited the balance due by him in the Treasury and that he has obeyed my injunctions regarding absenting himself from his Talook. The difficulties in which the Zemindar is involved and the bad state of his country is chiefly if not entirely to be attributed to his own licentious extravagance, to his want of faith with his Ryots and his bad management—but this chief is of one of the ancient families of this country and as he is a young man and possessed of abilities, his present misfortunes may lead him to adopt a more reputable and advantageous line of conduct should the Right Honorable the Governor in Council see fit now or hereafter to restore the Talook to him."

"I may further add that the Grandfather and father of this Zemindar exerted themselves in assisting the Government Troops to apprehend some proclaimed rebels and the petitioner himself during the late Kimeddy disturbances led his peons into the maliahs to seize the Jeringhee, Bessoyee."

"The Country is in a very impoverished state and a large portion of the current revenue has been anticipated."

"Should the Government think proper to restore the Zemindary I beg to suggest that it will be desirable prior to its restoration to ascertain its resources to reconstruct its village

"police and establishments and to make such arrangements with the cultivators as may appear best calculated to secure their interests as well as to promote the general prosperity of the country. I also venture to suggest that the Sunnud of restoration should bind down the Zemindar to maintain all these arrangements and render his Talook liable to forfeiture on his becoming a defaulter."

27. On the 4th December we submitted to Government the following Extract from our Proceedings under date the 26th November.

Proceedings, in Cons., 26th Novr. 1835. 'Read again Extract from the Minutes of Consultation dated In Cons., 5th & 26th Novr. 1835. 'respectively the 27th October and 17th November 1835 also letter from the Collector of Ganjam dated 31st October 1835.'

'In the former Extract a petition from the Ex-Zemindar of Boodarsing in Ganjam and a letter from the Collector reporting upon it are referred for the consideration of the Board.'

'The Zemindar prays for the restoration of the Zemindary which was lately sold for arrears and purchased by Government on condition of his paying up the amount which remained due at the day of sale.'

"The Peshcush of the Zemindary was 500 Rupees, and the balance including interest and charges for which it was ordered to be sold was Rupees 252-5-10 but the Zemindar paid Rupees 143-15-9 previously to the sale, and the sum which remained due at the time of sale was only Rupees 108-6-1 which sum he has since tendered."

'From the Collector's report of the circumstances of the Ex-Zemindar it appears that if the Zemindary is retained it will be necessary to make some provision for the subsistence of him and his family as without assistance he would be reduced to absolute beggary.'

'The revenue of the Zemindary is estimated at Rupees 1,100-8-0 and the charges at Rupees 216. Deducting from the Net revenue Rupees 974-8-0 the Peshcush Rupees 500 the remainder would not be sufficient to provide the lowest allowance proposed by the Collector for the maintenance of the Ex-Zemindar viz. 40 Rupees per mensem, and there would be no fund to defray the necessary expenses for the repair of Tanks.'

'Under these circumstances and considering the great effort made by the Zemindar to discharge the balance and the small amount remained outstanding at last, and his great anxiety to recover the Estate as an ancient possession, and seeing that the value of the property is too inconsiderable to make it an object to retain it, as an example to other Zemindars, the Board are disposed to recommend that the Zemindar's request for its restoration be complied with on his paying up the balance which remained outstanding at the time of sale.'

'In the Extract from the Minutes of Consultation dated 17th November 1835 the Board are required to take into consideration a similar petition from the Ex-Zemindar of Jallentra whose Zemindary was sold for arrears at the same time and purchased by Government. The Zemindar it appears has deposited the amount that remained due at the time of sale, and, as he states in his petition, has obeyed the injunction of the Collector to remove from the Zemindary, and reside at Berhampoor.'

'The Board observed in their Proceedings dated 18th May last that this Zemindar had been in the preceding year declared a wilful defaulter and they expressed their opinion that it was

'advisable therefore to make an example in his case by selling the Zemindary. This opinion they repeated in their letter dated 20th July. The Collector now states that the bad state of his country is chiefly if not entirely to be attributed to his own licentious extravagance, to his want of faith with his Ryots and his bad management.'

'Under these circumstances the Board are not prepared to recommend the restoration of the Zemindary to him, and as an example is required particularly with reference to the communication lately made to them by order of the Right Honorable the Governor in his visit to Ganjam to convince the Zemindars generally that Government is determined to enforce punctual payment of their Kists and will not excuse defaults arising from their own extravagance and mismanagement, it appears to them to be advisable on that account to retain it.'

'But it appears that as both the Zemindar himself in the late disturbances and his Father and Grandfather on former occasions rendered useful service to Government they think it advisable that a liberal provision should be made for his maintenance on the condition of his residing at Berhampore, or other place out of the Zemindary to be appointed by the Collector. This is the more advisable since it appears the Collector has made a promise to him of some provision on the condition of his conducting himself to the satisfaction of Government, which promise it seems to be proper to fulfil.'

'Ordered that a copy of these Proceedings be submitted to Government.'

In Cons., 24th Dec. 1835. 28. In reply we received from Government the following Extract from the Minutes of Consultation under date the 22nd December.

"It being essentially necessary for the speedy suppression of the rebellion in Goomsur to make a due impression on the minds of the people of the authority vested in Mr. Russell, the Governor in Council desires that the Board of Revenue will instruct the Collectors of the districts beyond the Godavary in all important matters touching the principal Zemindars and other chiefs in their districts to refer to Mr. Russell for instructions and implicitly to abide by his directions, and with this view the Governor in Council desires that the Board of Revenue will direct the Collector of Ganjam to submit the request of the Ex-Zemindar of Jellentra for the restoration of his Zemindary referred to in their proceedings recorded above, for the consideration of Mr. Russell, who will be pleased to give his orders to the Collector for the future disposal of this Estate."

"Under the circumstances stated by the Board in paras. 4 @ 6 of their proceedings mentioned above the Governor in Council is pleased to accede to the Petition of the Zemindar of Boodarsinghee for the restoration of his Estate on condition of his paying up the balance outstanding at the time of sale. It should be distinctly explained to the Zemindar that this measure is sanctioned as an indulgence."

29. A copy of the foregoing Extract was sent to the Collector on the 24th December and a copy of the para. 14 was sent to the Collectors of Vizagapatam and Rajahmundry on the same date for their information and guidance respectively.

CONDUCT OF THE GUMSOOR ZEMINDAR.

In Cons., 30th July 1835.

30. On the 30th July we received from Government the following correspondence passed with the Collector of Ganjam for our information.

From the Collr. of
Ganjam to the Chief
Secy. to Government
17th July 1835.

* 11th July 1835.
In Cons., 20th do.

"Having lately* submitted to the Board of Revenue a list of defaulting Zemindars with an advertisement for the sale of their Districts on the 7th September, and the Goomsur Zemindar being one of the largest defaulters, I deem it requisite to make Government acquainted with circumstances connected with this chief and his District which will render the particular consideration of his case necessary."

"The Balance due by him for the Fusly just closed is 51,783-3-7—besides this amount he owes Rupees 10,767 an instalment of old arrears, which should have been paid in April last. I cannot ascertain with any certainty whether he has the means, but I fear he has not the intention of paying these arrears."

"At the end of the Fusly I sent an Ameen with an Establishment to put the District under sequestration not with any expectation of being able thro' his means to make any collections, but in the hope of affording some protection to the people of the country, from whom I had received a Mehazurnamah complaining of the oppressions of the Rajah and of preventing the chief from anticipating the revenue of the Current Fusly. I had another object, which was to seize Lutchmun Mharta a proclaimed rebel, who has Villages in the Goomsur territory and regarding whom I had received information which went to prove that he had been employed to organize some of the desperate gang robberies which have taken place in this neighbourhood."

"Reports which I have since received of the Rajah's conduct, his habits, and state of mind, lead me, to fear the probability of his causing much trouble and expense to Government in the event of its proving requisite to deprive him of his country. He is reported to have conveyed his valuables into an almost inaccessible part of his District and to have used violent and threatening language to the Ameen, refusing to allow him to have access to any village accounts, and threatening to visit with his vengeance any Curnum or other person who attended to the requisitions of the Ameen."

"Lutchmun Mharta, I learn is in his service commanding 5 or 600 Peons with which force he is endeavouring to establish the Rajah's authority in Sooradah—hitherto his efforts have been vain, as there are only a few villages in his possession and these he had stockaded and garrisoned, I mention this in reference to the 3rd Paragraph of my letter to the Board of Revenue of 11th July."

"I have considered it necessary to bring these events to the early notice of the Right Honorable the Governor in Council, because if the Goomsur Zemindary is sold as proposed in September and bought by Government it will be requisite at once to establish its authority, and to do this the character and conduct of the Rajah renders it very likely that coercion will be necessary, and if this should be the case the season will hardly admit of Troops (if regular Troops should be necessary) acting before December or January so that injurious as temporary measures are they appear unavoidable under present circumstances."

"The eccentricity if not the madness of the Goomsur chief renders it impossible to calculate upon his intentions—he may pay his arrears to-morrow, or as I have said before, cause an infinity of trouble. The distance of this District from Madras and the length of period that must elapse before a reference can be replied to induces me to make the present report in order that it may be with Government before any final orders are passed on the subject, of my letter to the Board of Revenue."

"As I am almost in perfect ignorance of the countries adjoining Goomsur and the verbal information I can procure is most unsatisfactory, it would be of great assistance to me if I could

"be supplied with a map of the country south of the Meha Nudde adjoining this District, as well as a map of the District itself."

"I am directed to acknowledge the receipt of your letter of the 17th Instant and to acquaint you that, previously to its receipt orders had been despatched to the Board of Revenue for the eventual resumption of the Goomsur Zemindary. You will observe that under the particular terms on which this Zemindary is held it is not necessary that it should be brought to sale."

"If coercive measures should become necessary, you will of course resort to them to the extent to which they may be unavoidable."

31. The following letter was addressed to Government under date the 20th August.

"With respect to Goomsur the Collector proposes to proclaim the forfeiture of the Zemindary if the Zemindar fails to pay the balance against it by the time appointed, although he may not be prepared immediately to take actual and effectual possession of the country. He apprehends that the season will prevent him for some time from taking active measures if such be necessary, for gaining full possession of the Zemindary, but he still thinks it advisable to proclaim the resolution of Government to resume it without delay. The Board are of opinion that it should be left to the judgment of the Collector to act in this matter at such time as upon mature deliberation he may think most expedient, but that the publishing the proclamation of forfeiture and the actual assumption should be simultaneous. The Collector suggests that the proclamation of forfeiture should come direct from Government, which the Board recommend. Adverting to the letter from the Collector to your address under date the 17th Ultimo, the Board recommend that a warrant be transmitted to him (to be used if necessary) authorizing the arrest of Danunjia Bunge as a State Prisoner. A similar course of proceeding it will be observed was followed on the occasion of the removal of his Father, Shrekara Bunge."

"With reference to the 15th para. of the Collector's letter the Board recommend that he be authorized to offer the Zemindar a pension of 8,000 Rupees as is now allowed to his father and was formerly allowed to himself on the condition of his conducting himself peaceably according to the pleasure of Government and residing at such place out of the Zemindary as shall be appointed by Government. The Board recommend that the Collector be authorized also to give him a discharge for the arrears for which he is responsible on the same condition."

In Cons., 24th Augt. 1835.
Paras. 1 & 2.

32. The following order was passed by Government under date the 21st August.

"The Right Honorable the Governor in Council concurs in all the observations of the Board of Revenue submitted in the foregoing letter and authorizes the Collector of Ganjam to exercise his discretion in postponing eventually the sale of the Sooradah Zemindary in determining the amount to be bid for those which may be put up for sale, and the time for proclaiming the forfeiture (if necessary on account of non payment of the arrears) of Goomsur, provided the proclamation and assumption of the Country be simultaneous. The Board will be pleased to submit to Government the Draft of a Proclamation of forfeiture proposed to be published, eventually direct from Government, in the case of the last mentioned Zemindary."

"A warrant in the prescribed form to be used if necessary for the confinement of Danunjia Bunge as a State Prisoner, is ordered to be transmitted to the Board of Revenue and the Collector is authorized to offer to the Zemindar the pension recommended and give him a discharge for the arrears for which he is responsible on the terms proposed in the concluding para. of the foregoing letter."

33. The following letter was addressed to Government under date the 24th August.

To the Chief Secy. to Govt.,
in Cons., 24th Augt. 1835. "With reference to the instructions contained in the 1st para. of the resolution of Government under date 21st Instant No. 1018—

"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 Draft of a Proclamation of forfeiture of the Goomsur Zemindary, prepared by the Board."

In Cons., 27th Augt. 1835. 34. The following order was passed by Government under date the 25th August.

"The Right Honorable the Governor in Council approves of the form of Proclamation submitted with the above letter and orders that a Proclamation prepared according to it and duly signed by the Chief Secretary to Government be transmitted through the Board of Revenue to the Collector and Magistrate of Ganjam, to be used if necessary."

35. The following letter was addressed to Government under date the 24th September.

"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 the Zemindar of Goomsur has failed to pay up his arrears; there being still a balance of Rupees 40,333-11-1 due by him for Fusly 1244 besides the instalment of Rupees 10,767-13-8 due for old balances which ought to have been paid on the 15th April 1835."

"The period allowed to the Zemindar for paying up his arrears under the penalty of forfeiture having expired, the Collector has now to carry into effect the resolution of Government to resume the Zemindary and under the permission given to him to resort to coercive measures if necessary, he had made a requisition for Military aid for the accomplishment of this object, considering that the advance of a body of troops into the country at the same time that the proclamation is issued and the Civil Establishment assumes its duties will be the most effectual means to check any insubordinate spirit, to establish the authority of Government and to induce the Rajah at once to surrender himself on the terms authorized by the Minutes of Consultation under date the 21st Ultimo. For the reasons stated by the Collector this plan of proceeding appears to the Board to be judicious. The Collector states that there are means of shelter for the troops that may advance into Goomsur."

"The Establishment proposed by the Collector for the management of Goomsur is large and expensive compared with the revenue. It may be expedient to make it thus strong at first to provide effectually for reducing affairs to order and maintaining peace, but considering the heavy charge to which Government will be subject for the pensions to Danunjia Bunge the present Zemindar and his Father, the cost of management must eventually be brought down to a much lower scale. This is an object to which the Collector should give careful atten-

tion. The number of peons it is to be hoped may be reduced considerably at an early period. The pay of the Tahsildar, the Collector proposes to fix at 120 Rupees per mensem with a commission of $\frac{1}{2}$ per cent. on the collections. There can be no doubt of the propriety of giving handsome remuneration to the person who may be appointed to this Post, which will be one of great difficulty and requiring very active exertion. The Board recommend that the Establishment proposed by the Collector be sanctioned for the present, subject to revision at the end of the Current Fusly. The Collector will be desired to consider whether in consequence of this new arrangement the Police Establishment for the division of Aska may not be wholly or partly reduced the duties of Head Police of the Division being committed to the Tahsildar of Goomsur."

"The Collector suggests the expediency of recovering possession of Sooradah which belong to Danunjia Bunge, as he has paid up the arrears for which it was advertised for public sale this can only be done by a private purchase from him, and the Board recommend that the Collector may be authorized to offer him on account of Government the price for which he purchased it, as proposed by Mr. Stevenson."

"The Board have not sufficient information to enable them to offer an opinion as to the propriety of pardoning the persons named by Mr. Stevenson in the last para. of his letter or the condition there stated, but they think it will be expedient to give him authority to promise pardon for past offences to any one whose services he considers to be essential to the success of his endeavours to procure the surrender of Danunjia Bunge, and the peaceable cession of the country with directions not to act on this authority except on emergency, and to report previously when time permits, the reasons for offering a pardon to any particular individual explaining the nature of his offences."

In Cons., 28th Sept. 1835. 36. The following order was passed by Government under date the 25th September.

"The Right Honorable the Governor in Council approves of the proceeding of the Collector of Ganjam in having made a requisition for Military aid to maintain the authority of Government and the peace of the country when the proclamation for the resumption of the Goomsur Zemindary shall be issued and sanctions for the present the Establishment proposed by him for the management of that Estate amounting to Rupees (832-8-0) Eight hundred and Thirty Two and Annas Eight per mensem."

"The Right Honorable the Governor in Council also authorizes the Collector to treat with Danunjia Bunge for the purchase on account of Government of the Sooradah Estate and to offer him if necessary the full amount paid by him for the Estate viz. Rupees (8,000) Eight Thousand."

"In cases of emergency which will not admit of a previous reference direct to Government the Collector is authorized to offer on the conditions specified in the concluding para. of his letter a pardon for past offences to any person whose services he may consider to be essential to the success of his endeavours to procure the surrender of Danunjia Bunge and to maintain the peace of the country but he will be careful to exercise the authority thus vested in him with extreme caution."

In Cons., 8th October 1835. 37. The following letter received from the Collector of Ganjam was submitted for the information of Government under date the 8th October.

From the Collr. of Ganjam,
8th Sept., in Cons., 8th Oct.
835 with Enclr. "I have the honor to report my proceedings in endeavouring to carry into effect the orders of Government regarding the resumption of Goomsur."

"Shortly after I had given the Rajah notice that if he did not pay his arrears in the course of one month, that is by the 6th September, that his District would be forfeited, I proceeded into his country unattended in hopes that a personal and direct conference might lead him to see his danger and to feel that Government were not trifling with him as he appeared to suppose. The Rajah promised to pay his money and made professions of obedience. I took the opportunity of enforcing upon him the necessity of proving this by seizing and surrendering to me Lutchmun Mharta Bissoy who held lands in his country, altho' a proclaimed rebel and a supposed leader in the employ of the Moherry Chief, in several recent daring outrages—this also the Rajah after some hesitation promised to endeavour to effect."

"My last letter to the Board under date ——— will have made them acquainted with the result of the Rajah's engagement and feeling assured as I then stated, that he would not allow his country to be resumed unless my Civil Establishment was supported by a Military force, I addressed the Officer Commanding Berhampoor on the 16th requesting his aid. A copy of this letter No. 1 is annexed."

"The Tassildar and his Establishment I sent to Aska with the Government Proclamation of forfeiture in which was inserted a balance of "94,247-5-9 being 40,408-1-7 for 1244 Fusly and "53,839-4-2 the instalment of the old balance" which is over due desiring that it might be proclaimed the day after the detachment arrived at Aska when the Tassildar was to proceed into the Goomsur Territory."

"I at the same time wrote to the Rajah and sent him a detailed message by one of his Paters informing him that he had obliged me to proceed to the extremity of seizing his country—that his future treatment would depend upon his present conduct, and desiring him to come to me at Chutturpoor. The Rajah actually did come as far as his frontier but returned to Goomsur on the plea of illness—finding that there was no hopes of his arrival I started for Aska and arrived there on the 24th day after the detachment had marched in, on my road I met a party of the Rajah's people conveying as they said 30,000 Rupees to the Berhampoor Treasury by another road to Chutturpoor—a second party had gone carrying 4 or 5,000 Rupees and Lutchmun Mharta as a Prisoner, a letter from the Rajah reached me saying that he had done all I required of him, having seized Lutchmun Bissoy and sent all his current balance except the interest, which he wished to be remitted and a further term given him for the old balance. I replied that having obliged me to take the steps I had done I could accept of no payment, that I must carry into effect the orders of Government but that if he came into me and presented his case to Government it would rest for them to decide whether his payment should be accepted and with this view I could receive his money into the Treasury as a deposit, but by no means as a part payment of his arrears. I conceived that in the present juncture the money was safer in my Treasury than in his hands."

"Finding on my arrival at Aska that the Rajah had fallen back on his strong hold of Colada and that the Tahsildar had found the frontier villages deserted. I began to fear that there was no longer hopes of persuading the Rajah quietly to submit, but I was unwilling to give up the idea that he was inspired with a decree of confidence which would when backed by the evident fruitlessness of resistance induce him to come in to me an event so desirable. I therefore despatched to Colada two of the public servants in whom I could repose most trust to set before him fully all the advantages of timely submission and the madness of a resistance which would involve himself and family in ruin, these messengers were despatched on the 26th Morn; on the same day three letters passed between Col. Hodgson and myself of which I en-

* Nos. 2, 3, 4.

"close copies*—the Memorandum to which my letter alludes contained

"all the information I could collect on the spot regarding the several routes and the natural and artificial obstacles to the advance of the Troops—they were of such

"a nature as to lead me to suppose that if resistance was offered the detachment had not the means of overcoming them. Colonel Hodgson's experience convinced him that this was the case and he has taken such steps as he deems proper to enable him to meet the emergency should it occur—in the mean time I await the return of my messengers with some hopes of their success—should it prove otherwise I shall make it appear to the Rajah that the delay in the advance of the Troops is to give him a chance of claiming the merit of a voluntary surrender."

38. The following letter was addressed to Government under date the 15th October.

"With reference to the letter* from the Collector of Ganjam submitted for the information of the Right Honorable the Governor in Council under date the 8th Instant I am directed by the Board of Revenue to submit the accompanying further letter from that officer dated the 5th Instant and received this day, reporting that the Zemindar of Goomsur has signified his intention of not coming in, and that he expects that he will put himself in hostile opposition to the measures of Government."

"The Board conceive that in the event of the Zemindar committing any act of hostile resistance the Collector and Magistrate will be fully justified in declaring him a rebel and in taking possession of Sooradah. Indeed his disobedience to the proclamation of Government and the injunctions of the Magistrate in pursuance thereof, and the collecting of his retainers with the apparent view of resisting the power of Government, to enforce it, appear to be sufficient to warrant his being at once treated as a rebel."

"With respect to the raising of peons to assist in taking charge of posts in the hills and of the Treasury at Berhampoor, the Board apprehend that such a measure can hardly be necessary for the latter object, and they think that if Peons are required for any purpose on this occasion it would be better to borrow them from some of the well affected Zemindars as suggested by Mr. Russell in the 147 Para. of his report on Ganjam and approved by Government in the Minutes of Consultation dated 9th December 1834."

In Cons., 5th Jany. 1835.
Para. 13.

39. In reply we received the following letter from the Chief Secretary to Government under date the 20th October.

"I am directed to acknowledge the receipt of your Secretary's letter of the 15th Instant No. 486 and to acquaint you that the Right Honorable the Governor in Council authorizes the Collector and Magistrate of Ganjam to declare the Zemindar of Goomsur a rebel and to treat him as such in the event of his assembling his followers in Military array or committing any act of hostile resistance to the authority of Government; and in such event he is authorized to offer a reward not exceeding (5,000) Five thousand Rupees for his apprehension."

"The Collector and Magistrate will also consider himself at liberty to offer suitable rewards for the apprehension of any influential persons who by aiding and abetting the Zemindar in his rebellion may be considered dangerous to the peace of the country."

"The Right Honorable the Governor in Council further deems it of importance that the Collector and Magistrate should also be vested with the power in communication with Brigadier General Taylor Commanding the Northern Division of the Army, to proclaim Martial law in any part of the Ganjam District where the disturbances may be such as to require the enforcement of a measure of such severity."

Vide Enclr., in Cons., 22nd Octr. 1835.

"The necessary proclamation is accordingly herewith forwarded, which the Collector and Magistrate will use only in the event of absolute necessity, and in such case will immediately report the circumstance directly to Government."

"The Right Honorable the Governor in Council concurs in the sentiments expressed in the last para. of your letter under acknowledgment and requests that you will furnish the Collector and Magistrate with instructions accordingly."

40. The following letter was addressed to Government under the date the 23rd November.

To the Chief Secy. to Govt.,
in Cons., 23rd Novr. 1835.

"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 Ganjam reporting that he has issued a proclamation declaring Sooradah, resumed on account of Danunjaya Bunge having placed himself in rebellious opposition of Government."

5th in Cons., 23rd Novr. 1835.

"The Board recommend that sanction may be granted for the monthly disbursement of Rupees 62 on account of an Establishment to manage the Zemindary."

"It will be for Government to determine hereafter upon a consideration of the whole conduct of the Zemindar whether the forfeiture shall be confirmed."

In Cons., 30th Novr. 1835.

41. The following order was passed by Government under date the 24th November.

"The Right Honorable the Governor in Council sanctions the monthly disbursement of Rupees (62) sixty-two on account of an Establishment for the Management of the Sooradah Zemindary."

42. The following letter was submitted to Government under date the 3rd December.

To the Chief Secy. to Govt.,
in Cons., 3rd Decr. 1835.

"I am directed by the Board of Revenue to request that you will lay before the Governor in Council, the accompanying communication from the Collector of Ganjam reporting on the state of affairs in Goomsur."

Dated.
In Cons., 3rd Decr. 1835.

"With reference to the 6th para. of Mr. Stevenson's letter and the enclosed copy of a letter from the Officer Commanding the force in Goomsur, the Board beg to recommend that Mr. Stevenson may be authorized to employ persons at his discretion during the present emergency."

From the Chief Secy., 3rd
in Cons., 14th Decr. 1835.

43. In reply we were furnished with a Copy of the following letter addressed by Government to the Collector of Ganjam for our information.

"Referring to your letter to the Board of Revenue without date, relative to the state of affairs in Goomsur which has been laid before Government—I am directed by the Governor in Council to convey to you authority to make such disbursements as may be necessary to enable you to procure information and to furnish supplies to the troops employed against the Rebel Zemindar of Goomsur."

"Adverting more particularly to that part of your letter in which allusion is made to the probability of the Zemindary being at some future period given up to the Zemindar's son, I

"am directed by the Governor in Council to desire that you will be careful to avoid holding out any hope of such an arrangement; as it is the determination of Government not to sanction any kind of compromise with the Zemindar or any of his family."

"In reference to the 6th para. of your letter above adverted to I am directed to convey to you authority to employ Peons at your discretion during the present emergency."

In Cons., 24th Decr. 1835.
Minutes of Cons., 22nd Decr.
Paras. 3 and 12.

44. We received from Government the following Extract from the Minutes of Consultation under date the 22nd December.

* To direct in person the Measures to be adopted for putting an end to the rebellion in Goomsur.

"Mr. Russell having mostly readily signified his consent to proceed to the Ganjam district for the purpose* above stated, the Governor nor in Council proceeds to invest him with the necessary powers and to furnish him with the following instructions for his guidance in the important duty with which he is entrusted."

"The Governor in Council considers it expedient that Mr. Russell should take the chief direction of affairs in the Ganjam district, and grants him full authority in every case of emergency when the public good may require the adoption of prompt and immediate measures; to act if he shall think fit upon his own discretion and responsibility, without a previous reference to the Government. The Governor in Council further empowers Mr. Russell to exercise similar authority, if occasion shall arise, in all the districts subject to this Presidency north of the Godavery."

"The affairs of the Goomsur Zemindary will be made the first and immediate object of Mr. Russell's attention; he will endeavour to trace out the exciting cause of the disaffection and disorder which has so long prevailed and continues to prevail in that Zemindary, and he will suggest what in his opinion may be the measures best calculated to remedy such a condition of affairs, and to ensure the future tranquillity of the country and the due realization of the revenue."

"The state of the police in the Northern Circars, which has lately been Noticed* by the Honorable the Court of Directors, will also demand Mr. Russell's most serious and deliberate investigation, and he will suggest what in his opinion may be the best means of improving it so as to render it efficient as a means for the prevention of Crime, the protection of the inhabitants, and the maintenance of the peace of the country."

"The late disturbances in Palcondah and Kenedy as well as the present disturbances in Goomsur having forcibly pointed out the absolute necessity of good roads and open communications throughout the country, Mr. Russell will take this subject also into consideration, and suggest the means best calculated to effect this most desirable object. The present opportunity should also be taken to obtain a correct knowledge of the Topography of the country by means of a good Survey, which an officer will be pointed to conduct under Mr. Russell's directions."

"The Governor in Council empowers Mr. Russell to call for Military aid whenever he may deem such a measure to be advisable, and grants him authority to proclaim Martial Law in communication with Brigadier General Taylor in any part of the Ganjam district or the adjoining Collectorate of Vizagapatam should an emergency arise calling for the adoption of such a measure, and he considers the state of the Country to require it, for which purpose the necessary proclamations will be furnished to Mr. Russell."

"The Governor in Council grants Mr. Russell authority to increase the rewards offered for the apprehension of Danunjiah Bunge and his chief adherents if such a measure be found necessary to effect their seizure, and to make disbursements for the purpose of weakening the force of the Rebels by establishing discord amongst united factions, as well as for obtaining information of the haunts and movements of the insurgents."

"The Governor in Council empowers Mr. Russell to appoint a Gentleman, to act as his Secretary during the present service should he find such a measure necessary for facilitating the despatch of correspondence, and particularly requests that he will from time to time impress on the minds of both the Civil and Military authorities the necessity of keeping Government regularly informed of the progress of the measures which may be adopted under his directions for the apprehension of Danunjiah Bunge and the suppression of the Rebellion in the Goomsur Zemindary."

"Mr. Russell will correspond directly with the Government and employ such establishment of Native servants as may be necessary."

"Mr. Russell will continue to draw his full allowances as a Member of Council and any extra expenses incurred by him in consequence of the present service will be paid by Government on his submitting a bill for the amount."

45. A copy of the foregoing Extract was sent to the Collector of Ganjam on the 24th December and a copy of the paras. 3, 4, 6 and 8 was sent to the Collectors of Vizagapatam and Rajahmundry on the same date for their information and guidance respectively.

PEDDA KEMEDY AND CHINNA KEMEDY.

46. The following letter was addressed to Government under date the 19th March.

To the Chief Secy. to Government, In Cons., 19th March 1835.
23rd Jany., In Cons., 12th Feby. 1835.
2nd in Cons., 19th do.

"With reference to the Minutes of Consultation under date the 15th August last No. 703. I am directed by the Board of Revenue to submit the accompanying letters from the Acting Collector of Ganjam reporting the death of Parseram Deo, son of the late Zemindar of Pedda Kemedi or Vizianagur who opposed the title of his brother Peetambur to succeed to the Zemindary."

24th Jany., in Cons., 12th Feby. 1835.
2nd in Cons., 19th do.

"I am directed to submit also the accompanying letters from the Acting Collector reporting the death of the Zemindar of Chinna Kemedi and stating the result of his enquiries regarding the succession."

"The Board having been apprized by their President Mr. Russell that the claims of the several parties contending for the succession to these Zemindaries would be taken into consideration by the Right Honorable the Governor on his visit to Ganjam they have not replied to the letters now submitted and await the orders of the Right Honorable the Governor in Council."

47. In reply the following letter was received from Government under date 31st March.

From the Secy. to Govt., In Cons., 9th April 1835.

"I am directed to acknowledge the receipt of your Deputy Secretary's letter dated the 19th Instant No. 95 and to acquaint you in reply that an amicable settlement has been effected regarding the succession to the Zemindaries of Pedda Kemedi and Chinna Kemedi which was approved and sanctioned by the Right Honorable the Governor on his late Tour."

"Annexed is a copy of a letter which the Right Honorable the Governor directed to be addressed to the Acting Collector of Ganjam on this subject, from which it will be seen that Petambara Deo is acknowledged by his opponent Jogee Deo as the rightful successor to the Zemindary of Pedda Kemedi and that the claim set up on behalf of Raghanatha Deo to succeed to the Zemindary of Chinna Kemedi in preference to his elder brother Adekon Deo has been withdrawn, the latter being acknowledged by all parties as the heir to the Zemindary. It will also be seen that the Collector has been authorized to put Petambara Deo and Adekon Deo in possession of their respective Zemindaries without delay."

To the Acting Collr. of Ganjam, dated 10th March 1835.

"The Right Honorable the Governor has learned with much satisfaction that an amicable settlement has been effected regarding the succession to the Zemindaries of Pedda Kemedi and Chinna Kemedi to which the several parties have bound themselves by formal agreements duly executed."

"With respect to Pedda Kemedi Petambara Deo is acknowledged as the heir to the Zemindary and agrees on his part to pay to Jogee Deo an allowance of 300 Rupees per Month through the Collector and to give him 10,000 Rupees in satisfaction of all pecuniary demands including the Debts of Perseram Deo. While Jogee Deo on the condition of receiving the above Monthly allowance and the said sum of Rupees 10,000 renounces all claim to the Zemindary."

"The Right Honorable the Governor approves and sanctions this settlement and authorizes you to carry it into effect—you will accordingly place Petambara Deo in possession of the Zemindary and will pay over to him the surplus funds remaining in your Treasury from the Collections from the Zemindary after deducting the amount to be paid to Jogee Deo under the arrangement now sanctioned."

"With respect to Chinna Kemedi the right of Adekon Deo to succeed as the lawful heir to the Zemindary is acknowledged by all the parties concerned and it is agreed that his brother Raghonath Deo and the other member of the family shall return with him to the Zemindary and shall reside with him there."

"This Agreement is very satisfactory to the Governor by whom it is entirely approved and sanctioned—as Adekon Deo will be of age in a few months and is fully competent to undertake the management of his affairs. The Right Honorable the Governor thinks it proper that the Zemindary should be delivered to his charge immediately—you will upon mature consideration submit such a recommendation as you may deem fit regarding the recovery of any balance that may remain due at the close of the Current fusly, understanding that it is the desire of the Governor that the young Zemindar may not be so pressed as to involve him in any embarrassment."

48. The following letter was addressed to Government under date the 27th April.

"With reference to Mr. Wheatley's letter dated 31st Ultimo regarding the Settlement of the succession to the Zemindary of Chinna Kemedi 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 Ganjam reporting the attempts made by the party who formerly supported the claims of Ragoonath Deo the second son of the late Zemindar to submit the authority of Audekondah Deo who has been acknowledged by Government as the Zemindar."

"Mr. Stevenson has removed the principal persons concerned in this intrigue from the Zemindary and he requests authority to remove the Mother of Ragoonath Deo, with her son to Itchapoor, there to remain with an allowance for their maintenance from Audekon Deo until his authority is fully Established."

"The Board are of opinion that Mr. Stevenson should be authorized to take this step, and that a general discretion should be given to him to adopt such measures as may be necessary to maintain peace in the Zemindary reporting his proceedings for the information of Government through the Board."

"The removal of the leaders of the party who have been intriguing against Audekon Deo in opposition to the authority of Government, the Board consider to have been judicious and if any of them has been guilty of overt acts tending to disturb the public peace, it would they conceive have a good effect to bring them to punishment. But of this the Magistrate is the fittest Judge."

In Cons., 30th April 1835. 49. The following order was passed by Government under date 28th April.

"The Right Honorable the Governor in Council approves of Mr. Stevenson's proceedings and authorizes the removal of the Mother of Ragoonath Deo with her son to Itchapore. The Right Honorable the Governor in Council further resolves that a general discretion shall be given to Mr. Stevenson to adopt such measures as may appear to him necessary to maintain peace in the Zemindary reporting his proceedings through the Board to Government."

50. The following letter was submitted to Government under date the 4th May.

To the Chief Secy., in Cons., 4th May 1835. "With reference to para. 5 of Mr. Elliott's letter to the Collector of Ganjam dated 10th March last 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 that officer, reporting the

*16th April, in Cons., 4th May 1835.

	RS.	A.	P.
Balance	10,149	14	3
To be paid in fusly 1244...	149	14	3
for fusly 1245...	2,500	0	0
1246...	2,500	0	0
1247...	2,500	0	0
1248...	2,500	0	0

"amount* of balance due at the time the Chinna Kemedi Zemindary was made over to Audekondah Deo and the instalments by which it is proposed to be paid off. The particulars of which are shewn in the Margin."

"The Board recommend that the arrangement proposed in this letter may be sanctioned by Government."

Minutes of Cons., 12th in Cons., 14th May. 51. In reply we were informed that the Right Honorable the Governor in Council was pleased to sanction the arrangement proposed by the Collector and recommended by the Board of Revenue.

52. A copy of the foregoing correspondence was transmitted to the Collector on the 14th May.

MANAGEMENT OF THE VIZIANAGARUM OR PEDDA KEMEDY ZEMINDARY.

53. On the 29th June we submitted to Government the following Extract from our Proceedings under date the 22nd of that Month.

21
"Read again the letter from the Collector of Ganjam noted in the Margin enclosing the accounts of the Vizianaghar or Pedda Kemedi Zemindary up to the 14th March last, the date on which it was delivered over to Peetambar Deo agreeably to the orders of Government conveyed in a letter addressed to the Collector by the Secretary to the Right Honorable the Governor, copy of which was forwarded to the Board under date the 21st March last."

"The details of Demand Collection and Balance and the Account Current with the Zemindar do not appear to call for any remark. It appears that there was a balance of Rupees 41,701-5-2 in favor of the Estate when it was delivered over, of which Rupees 10,300 have been paid to Joghee Deo agreeably to instructions conveyed in the letter from the Secretary to Government above referred to—viz. Rupees 300 on account of his pension in arrears and Rupees 10,000 according to the agreement entered into by him to renounce all claims to the succession. Of the remainder Rupees 27,000 are invested in Company's paper, for the disposal of which instructions were furnished to the Collector under date the 25th Ultimo and Rupees 4,401-5-2 have been made over to the Zemindar."

"The Board sanctions the payment of commission amounting to Rupees 399-8-6."

"Ordered that a copy of these proceedings be forwarded to Government and to the Collector of Ganjam."

Minutes of Cons., 7th in Cons., 13th July.

54. In reply we were informed by Government that the above proceedings did not appear to require any remark.

MANAGEMENT OF THE TICKALY ESTATE FOR FUSLY 1244.

55. On the 3rd December we submitted to Government the following Extract from our Proceedings under date the 23rd November.

Proceedings, In Cons., 23rd November 1835.
31st Octr., In Cons., 23rd Novr. 1835.

"Read again letter from the Collector of Ganjam submitting the accounts of the Tickaly Estate for fusly 1244 together with copy of the Sub Collector's report on that subject."

(Here enter No.)

"The Tickaly Estate was brought under attachment with the sanction of Government under date the 10th October 1834 and an allowance of 10 per cent. of the permanent assessment granted for the maintenance of the family. The arrear outstanding at the date of the attachment exceeded 27,000 Rupees."

"The settlement of Fusly 1244 including Land and Extra revenue was Rupees 64,531-7-11 of which Rupees 59,184-4-7 were collected within the Fusly—and a further sum of 3,471 Rupees was realized up to the date of the Sub Collector's report leaving a balance of Rupees 1,876-9-9 uncollected. The total receipts within the year including Collections on account of the previous Fusly were Rupees 60,369-9-11."

"The charges for the same period including Peshcush Rupees 49,148, charges of management and Collector's Commission were Rupees 55,150-11-1 leaving a Net Surplus of 5,218-14-10 Rupees to be applied to the liquidation of the arrears due to Government which at the close of the year still amount to Rupees 23,061-14-8. The Board presume that the amount has been

since reduced by the application to this purpose of the whole or considerable part of the balance recovered after the close of the Fusly.

The late Commissioner Mr. Russell, it is observed estimated that the Estate under good management would be cleared of its incumbrances in one year, and the small amount of surplus for the Fusly under review is attributed by Mr. Inglis to the impoverished condition of the people from the exactions of the late Proprietor. He states that the Settlements may be expected to increase gradually, the prospective agreements for fusly 1245 amounting to Rupees 72,861 and the Board trust that under the improved management of the Sub Collector under whose charge the Estate has been placed—these anticipations will be fully realized. In future in the statement of the settlement the demand upon each Village should be given for the past as well as the Current fusly, for the purpose of comparison, and Explanatory remarks should be entered to account for the increase and decrease.

Pay of a Gomastah from 11th Novr. 1834 to 30th June 1835 being 7 months and 20 days at 10 Rs. per mensem	76 10 8
Saderward Expende from 1st Augt. 1834 to 30th June 1835 being 11 months at different rates	116 14 0
Charges for remitting Treasury to the Chica- cole Treasury	15 10 0
	209 2 8

The Board sanction the payment of the Collector's Commission Rupees 876-9-0 and under the explanation afforded by Mr. Inglis, the Items of charge noted in the Margin amounting to Rupees 209-2-8 the total charges for which the sanction of Government is required being Rupees 1,079-11-8.

Ordered that a copy of these Proceedings be submitted to Government and a transcript of the same be forwarded to the Collector for his information and guidance.

56. A copy of the foregoing Proceedings we transmitted to the Collector on the 3rd December.

In Cons., 21st Decr.
57. In reply we received from Government the following Extract from the Minutes of Consultation under date 15th December.

The Governor in Council is pleased to sanction the charges of management for the Zemindary of Teakaly for fusly 1244 amounting to Rupees (209-2-8) Two hundred and Nine, Annas Two and Pice Eight exclusive of the Collector's commission which will be adjusted in accordance with the rules sanctioned by Government under date the 25th November 1835. The total of these items it is observed amount of Rupees 1,085-11-8 instead of Rupees 1,079-11-8 as stated in the 6th Para. of the foregoing Proceedings.

It does not appear that the above Proceedings call for any particular remark.

58. A copy of the foregoing was transmitted to the Collector on the 26th December.

PURCHASE OF THE PATTALAGAM ESTATE ON ACCOUNT OF GOVERNMENT.

59. The following letter was addressed to Government under date the 31st August.

To the Chief Secretary, In Cons., 31st August 1835.
In Cons., 27th July 1835.
I am directed by the Board of Revenue to transmit to you the accompanying letter from the Collector of Ganjam under date the 15th July, and to request that sanction may be granted for the purchase of the Pattalagam Estate on behalf of Government for the sum of Rupees 3,488-7-9.

The Right Honorable the Governor in Council will observe from the correspondence now submitted that this Estate was sold in the first instance to one Suttanapully Lutchmooloo for Rupees 5,481-14-6—and has been resold at his risk in consequence of his having failed to make good the purchase money. The arrear of Peshcush at the date of sale was Rupees 2,319-4-11—and the excess of the present purchase money above that amount together with the deposit money of the defaulting purchaser and the balance due by him being the difference between the present price and that offered by him at the first sale, will if realized of course be paid over to the late Proprietor.

60. The following order was passed by Government under date In Cons., 14th Sept. 1835. 8th September.

The Right Honorable the Governor in Council sanctions the purchase of the Pattalagam Estate on account of Government for the sum of Rupees (3,488-7-9) Three Thousand Four Hundred and Eighty-Eight Annas Seven and Pice Nine, and grants authority for paying to the late proprietor whatever amount may be realized by the sale of this Estate in excess of the demand on account of Peshcush against it.

61. A copy of the foregoing correspondence was transmitted to the Collector on the 18th September.

RE-TRANSFER TO THE SERVANTS OF THE COLLECTOR OF VIZAGAPATAM OF THE POLICE AUTHORITY IN THE NORTHERN PART OF HIS DISTRICT NOW VESTED IN THE REVENUE SERVANTS OF THE GANJAM COLLECTORATE.

In Cons., 10th April 1835. 62. The following Extract from the Minutes of Consultation dated 7th April was received from Government.

The Right Honorable the Governor in Council directs that a copy of this para.* together with a copy of para. 7 of the Magistrate's report referred to in it, be furnished to the Board of Revenue, who will consider and report whether there is any objection to the suggestion to re-transfer to the servants of the Collector of Vizagapatam the police authority in the Northern part of his district.

Para. 45. The late Magistrate also proposed in para. 7 of his report, the re-transfer to his servants of the police authority of the Northern part of his District then vested in the Revenue Servants of the Ganjam Collectorate. It has appeared to the Court proper to bring the Magistrate's suggestion to the notice of Government who can alone deal with the question.

Extract from a letter from the Magistrate of Vizagapatam to the Register to the Provincial Court of Circuit, Northern Division, Masulipatam, dated 9th April 1831.
Para. 7. I also take this opportunity of suggesting that the Police Authority of the Northern parts of this district now vested in the Revenue servants of the Ganjam Collectorate be transferred to my Revenue servants, the constant bickerings and complaints from the authority being at present divided, considerably impedes the efficient performances of the public service in both its branches.

To the Chief Secretary, In Cons., 25th May 1835. 63. In reply we addressed the following letter to Government under date 25th May together with the report received from the Collector of Ganjam noted in the margin*.

"It appears that the Ganjam Police has no jurisdiction in any of the Villages attached to Vizagapatam except in Stree Coornum which is situated half way between Chicacole and Calingapatam in the Ganjam District and is entirely surrounded by country under the Ganjam Police—the Collector of Ganjam is not aware of any inconvenience arising from the present system, but he thinks that to invest the Revenue servant employed in Stree Coornum with Police power independent of the head of the Police of the Taluk, in the Centre of which this Village is situated, would be very liable to produce collision of authority. In which opinion the Board concur. Mr. Stevenson suggests that this Village which belongs to the Rajah of Vizianagarum might be exchanged for villages belonging to Government in the Vizagapatam District, and he supposes that the Rajah will readily consent to such an exchange, but the

From Vizagapatam, 18th March 1818.
In Cons., 30th.

"Board observe that in a former discussion of the subject, the Zemindar expressed the greatest unwillingness to part with the Village in question on account of certain religious institutions established there by his ancestors."

"Under these circumstances the Board are of opinion that the present arrangement should not be disturbed."

In Cons., 8th June 1835.

64. The following order was passed by Government under date 5th June.

"The Right Honorable the Governor in Council concurs with the Board of Revenue in the opinion expressed in the above letter that the present arrangement should not be disturbed—at the same time it seems desirable that the offer of exchange to the Zemindar of Vizianagarum should be made if the Board think that any alteration may have occurred in his sentiments since the year 1818."

65. A copy of the foregoing correspondence was transmitted to the Collector of Ganjam and Vizagapatam respectively.

CERTAIN GROUND SELECTED FOR HUTTING THE MEN OF THE 21ST REGIMENT N. I.

66. The following letter was addressed to Government under date the 5th January.

To the Chief Secy., in Cons., 5th January 1835.
* In Cons., 30th Octr. 1834.

"With reference to the order of Government in the Revenue Department dated the 17th October * last connected with an Extract from the Minutes of Consultation in the Military Department under date the 10th of that Month 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 Ganjam dated the 13th Ultimo reporting that on behalf of Government he had entered into an agreement with the proprietor to rent certain ground selected by the Officer Commanding Chicacole for hutting the men of the 21st Regiment Native Infantry, at 40 Rupees per annum, being 10 Rupees per annum less than the sum calculated on by Major Newall."

"The Board beg to recommend that the Collector may receive authority to disburse from his Treasury the above sum of 40 Rupees per annum in half yearly Instalments as suggested by him."

In Cons., 15th Jany. 1835.

67. The following order was passed by Government under date the 9th January.

"The Governor in Council sanctions the arrangement which has been effected by the Collector, presuming that it is to be in force only so long as the ground in question is required

"for Hutting Troops, and sanctions the payment of 40 Rupees per annum from the public Treasury by half yearly instalments."

68. A copy of the foregoing correspondence was sent to the Collector on the 15th January 1835.

DEPUTATION ALLOWANCE ALLOWED TO MR. STEVENSON, ACTING COLLECTOR.

To the Chief Secy., in Cons., 4th May 1835.

69. The following letter was addressed to Government under date the 4th May.

6th April 1835,
No. 38.
In Cons., 23rd April.

"I am directed to transmit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Ganjam applying for sanction to draw deputation allowance as Acting Collector at the rate of Rupees 525 per mensem."

"As this rate of allowance added to the salary drawn by Mr. Stevenson as Secretary to the Board of Revenue exceeds the salary attached to the office of Collector of Ganjam a compliance with his request would be against the established rule, the Board beg therefore to recommend as in the case of Mr. G. M. Ogilvie that Mr. Stevenson be allowed to draw such acting allowance as will make the total amount of his salary equal to what he would have drawn had he been confirmed as Collector of Ganjam."

In Cons., 21st May.

70. The following order was passed by Government under date the 19th May.

"The Right Honorable the Governor in Council is pleased to authorize Mr. Stevenson to receive the difference between his salary as Secretary to the Board of Revenue and the allowance of the Collector of Ganjam for the period during which he acted in the latter office."

71. A copy of the foregoing correspondence was transmitted to the Collector on the 6th June.

Appointment.

72. On the 17th March 1835 Mr. J. A. R. Stevenson was appointed Collector and on the 30th June Mr. W. A. D. Inglis was appointed Sub Collector.

VIZAGAPATAM.

MANAGEMENT OF THE DISTRICT FOR FUSLIES 1243 AND 1244.

73. On the 21st November we submitted to Government the following Extract from our Proceedings under date the 16th of that month.

Proceedings, in Consultation, 16th November 1835.
From the Collector, 18th in Cons., 30th April 1835.
Do. Do., 17th in Cons., 8th October 1835.
Do. Do., 25th Sept., in Cons., 12th Octr. 1835.

'Read the letters noted in the Margin containing reports on the management of the District of Vizagapatam for fuslies 1243 and 1244.'

Permanent settlement.
Fusly 1243.

Statement No. 1.

Statement No. 2.

	RS.	A.	P.
Pauchepentlah ...	223	1	0
Golcondah ...	2,014	0	0
Seereepooram ...	1,941	10	8
	4,178	11	8

'The total demand for Fusly 1243 upon Zemindaries and Estates permanently settled was Rupees 10,06,000 which was collected within the year with the exception of a balance of Rupees 96,870-1-3. Of this balance Rupees 92,691-5-7 were recovered by the end of March last, the amount then outstanding on account of the demand for Fusly 1243 being Rupees 4,178-11-8 only the particulars of which are shewn in the Margin. The balance against Pauchepentlah appears to have been recovered in the course of Fusly 1244—there being no outstanding balance on account of Fusly 1243 shewn in the Statement No. 2 which accompanies the Collector's report of the 14th September last.'

Permanent Settlement.
Fusly 1244.
* Report P. 5 & 8.
Para. 6.

Para. 8.

From the Collector, 19th
Octr., in Cons., 2nd November
1835.

Rs.	A.	P.
50,958	1	6
50,060	0	0

898 1 6

Para. 10.

Rs.	A.	P.
Coorpaum	112	14 4
Salloor	225	15 9
Cheedcaudah	0	6 0
Seerepooram	558	13 5
898	1	6

'Rupees 558-13-5 due on the Seerepooram Zemindary—regarding this Estate, which is under

In Cons., 8th Oct. 1835.

Arrears of Fuslies prior to
1244.

Collections report for Fusly
1244.

Para. 19.

Rs.	A.	P.
Coorpaum	7,112	10 6
Pauchepentlah	7,242	3 7
Golcondah	7,565	10 3
Seerepooram	5,443	11 10
Maanghy	21,415	10 3
48,779	14	5

'Regarding the arrears due by the Coorpaum Zemindar the Collector states that he had just received intimation from the Zemindar's Vakeel of the arrival of an instalment of 1,900 Rupees, and that an additional sum of Rupees 1,600 was promised in the course of the ensuing Month, with security for the liquidation of the remainder in the course of the current Fusly. It would appear by the statement accompanying the Demand Collection and Balance Statement for September last that the Zemindar is exerting himself to discharge the arrears agreeably to his promise; the balance at the close of that Month being Rupees 4,035-8-10 which is stated to be in course of liquidation.'

'The Sub Collector Mr. Arbuthnot in his report for Fusly 1244 states that having found it impossible to keep up an efficient Zuft establishment for the management of the Pauchepentla and Golcondah Zemindaries, without incurring an expence quite out of proportion to their revenues, he thought it best to enter into arrangements with the Zemindars for the gradual liquidation of their arrears, and he has accordingly made over to them their Zemindaries, having taken security for the realization of the amount due, in the case of the Pauchepentlah Zemindar, by the close of Fusly 1249, by instalments of 1,120 Rupees per annum, and in that of Golcondah by the end of Fusly 1247, by instalments of Rupees 2,521-14-0 in addition to the usual Kists. Under all the circumstances the Board approve of these arrangements—and resolve to recommend that they may receive the sanction of Government.'

'Upon the whole the Board consider the present state of accounts with the Zemindars and proprietors in the Vizagapatam district to be very satisfactory.'

'The demand on account of Zemindaries and permanently settled Estates for Fusly 1244 amounted to Rupees 10,57,750,* shewing an increase of Rupees 51,750 above the demand for the preceding year arising from the restoration of the Maudigole Zemindary and the grant of the Maringhy Estate to the son of the Ex-Zemindar. The collections within the Fusly on account of the above demand amounted to Rupees 9,70,170-9-3 and a further sum of Rupees 36,621-5-3 was realized by the 31st August, leaving a balance of Rupees 50,958-1-6. Of this Rupees 50,060, is the amount of 1 Kist on account of the Vizianagarum Zemindary, which was allowed to stand over with the permission of Government, and has been since brought to account, the remainder Rupees 898-1-6 consists of the items noted in the Margin. Of these, the first and third have been already collected, and the balance against Salloor it is stated will be realized shortly. The only item which is doubtful is that of Rupees 558-13-5 due on the Seerepooram Zemindary—regarding this Estate, which is under management of the Court of Wards on account of the minority of the Zemindar, the Collector furnished a report under date the 23rd September last, which will be disposed of separately.'

'The total amount of arrears outstanding on the 31st August last against Zemindaries and Estates permanently settled was Rupees 1,12,617-4-3. Of this Rupees 40,000 on account of the Salloor Zemindary, and Rupees 23,837-5-10 on account of Maudigole, are in deposit pending the orders of the Board regarding the sub-division of certain villages to be transferred to the Zemindar of Bobilly, upon the receipt of which those sums will be carried to account. The amount of arrears will thus be reduced to Rupees 48,779-14-5 due by the Zemindars entered in the Margin.'

AUMANY SETTLEMENT.
Honjaram.
Survasiddy.
Rajalah.
Vamoolapady.
Sub Collector's report on
Fusly 1243. Para. 14.
Do. Para. 15.

Do. * Para. 17.

Do. † Para. 19.

Fusly 1243.
Statement No. 3, Col. 33.
Rs. A. P.
Cottacottah ... 14,203 1 5
Palcondah ... 1,14,486 13 11
Maringhy ... 24,276 15 0
Mandigole ... 41,731 6 11

1,94,698 5 3

Para. 3.

'The total current demand on account of Government Estates in Fusly 1243 amounted to Rupees 2,43,291-10-3, of which Rupees 2,37,870-5-2 were collected within the year, leaving Rupees 5,421-5-1 due, the greater part of which was expected to be realized.'

Fusly 1244.
Statement No. 3, Col. 33.

Rs.	A.	P.
Survasiddy	16,759	15 4
Vamoolapody	20,122	4 2
Honjaram	10,965	4 0
Rajalah	4,094	10 2
Cottacottah	14,082	3 4

Rs.	A.	P.
Settlement of Fusly 1244.	66,024	5 0
Column 21	62,803	14 5
3,220	6	7

Sub Collector's Report Para. 3.

Board's Proceedings, dated
26th October 1835.

Statement 3. Col. 33.

Sub-Collector's report for
Fusly 1244. Para. 4 Statement.

'outstanding against the other Estates being Rupees 1,678-6-7.'

'Adverting to the observations contained in the 32nd and following paras. of Mr. Arbuthnot's report for Fusly 1243, the Board observe that the subject therein alluded to, viz., the causes of the disorder and confusion which has prevailed a short time back in the district have been traced and developed fully in Mr. Russell's late reports on Vizagapatam and Kemedi. The Introduction of a more efficient system of management in the Zemindary Districts generally is under the consideration of the Board with reference to the Minute of the Right Honorable the Governor dated 30th June 1835 and the Minute of Consultation of the 1st September last on which they have been required to report.'

'The following Comparative Statement shews the collections from all sources of Revenue Land and Extra in Fuslies 1242, 1243 and 1244 respectively, and exhibits an increase of Rupees 1,69,560-10-8 in Fusly 1243 as compared with Fusly 1242, and an increase of Rupees 10,792-8-11 in Fusly 1244 as compared with the collections of the preceding year.'

COLLECTIONS.

‘ With his report for Fusly 1244 the Sub-Collector submitted translation of a letter to his
‘ address from the Jeypoor Zemindar requesting a supply of Ammunition for the protection of
‘ the inhabitants of his Villages from the inroads of the Muliah Sowrahs—there being much
‘ difficulty in procuring Gunpowder in consequence of Government

' Ordered that a copy of these Proceedings be submitted for the information and orders of
' the Right Honorable the Governor in Council.'

In Cons., 14th December 1835. 75. The following order was passed by Government under date the 8th December.

“There appears to be no objection to furnishing the Zemindar of Jeypoor with a moderate supply of Ammunition agreeably to his request on the Indent of the Collector.”

76. A copy of the foregoing order was sent to the Collector on the 21st December.

EXTRA REVENUE FOR FUSLY 1243.

Proceedings, in Cons., 20th
Augt. 1835.

3rd in Cons., 20th April 1835.

‘Read again the report by the Collector of Vizagapatam on the
‘management of the Extra sources of Revenue in that District con-
‘tained in the letter noted in the Margin.’

Proceedings, in Cons., 20th
Augt. 1835.

3rd in Cong., 20th April 1835.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Current Collections ...	91,093	5	6	1,16,433	14	0	25,340	8	6	...	...	...
Extra do. ...	1,213	3	9	1,900	0	0	686	12	3	...	...	...
Arrears ...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	92,306	9	3	1,18,333	14	0	26,027	4	9	...	...	...
Charges ...	13,798	2	9	17,181	8	5	3,383	5	8	...	...	...
Net Revenue ...	78,508	6	6	1,01,152	5	7	22,643	15	1	...	...	...

'The measures adopted by the late Collector Mr. Mason for the improvement of the Salt Revenue were noticed by the Board in their Proceedings on the Extra revenue report for Fusly 1242. It is satisfactory to observe that they have been attended with success an increase of Rupees 22,643-15-1 in the Net Collections under this head having been effected in the Fusly under review.'

'The amount of Gross Collections on account of Salt is stated in para. 4 of the report under consideration to be Rupees 1,18,465-6-0. In the Printed Statement which accompanies the report it is entered as Rupees 1,18,333-14-0 shewing a difference of Rupees 131-8-0 which the Collector is requested to explain.'

Sayer.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand ...	70,350	0	0	80,300	0	0	9,950	0	0	...	...	...
Balance at the end of Fusly ...	1,956	12	8	12,535	5	0	10,578	8	4	...	...	...
Current Collections ...	68,393	3	4	67,764	11	0	...	...	...	628	8	4
Extra do. ...	...	...	...	...	...	...	...	...	...	...	...	...
Arrears ...	4,648	6	3	1,956	12	8	...	...	...	2,691	9	7
Total...	73,041	9	7	69,721	7	8	...	...	...	3,320	1	11
Charges ...	1,299	2	3	757	0	11	...	...	...	542	1	4
Net Revenue ...	71,742	7	4	68,964	6	9	...	...	...	2,778	0	7

'In the amount of the Sayer rents there was an Increase of Rupees 9,950—it appears however that the renter was unable to fulfil his engagements; having fallen in arrear at the close of the Fusly to the amount of Rupees 12,535-5-0 which in consideration of the losses which he sustained he has been allowed at the recommendation of the Collector to liquidate by 2 instalments in the course of Fusly 1244. It appears by the Demand Collection and Balance Statement for May last that Rupees 8,035-5-0 of this balance was then remaining due—the Collector will be pleased to state whether it has been recovered, by the close of the Fusly agreeably to the renter's engagement.'

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Current Collections ...	17,177	14	8	9,170	8	7	...	...	...	8,007	6	1
Extra do. ...	...	...	...	...	...	...	...	...	...	...	...	...
Arrears ...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	17,177	14	8	9,170	8	7	...	...	...	8,007	6	1
Charges ...	8,460	14	8	9,249	9	10	788	11	2	...	...	...
Net Revenue ...	8,717	0	0	79	1	3	...	...	...	8,796	1	3

'The decrease under this head is stated to have been occasioned by the remission of the duty on grain, and a diminution in the manufacture and export of Indigo and coarse Punjums. In the revenue derived from the trade in the latter of these articles the Collector states that a considerable increase has occurred subsequently to the Fusly under review.'

Abkary.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand ...	51,180	12	9	47,261	0	0	...	...	...	3,919	12	9
Balance at the end of Fusly ...	5,571	11	3	1,139	4	0	...	...	...	4,432	7	3
Current Collections ...	45,609	1	6	46,121	12	0	512	10	6	...	...	...
Extra do. ...	...	...	...	...	...	...	...	...	...	...	...	...
Arrears ...	4,224	10	1	5,621	11	3	1,397	1	2	...	...	...
Total...	49,833	11	7	51,743	7	3	1,909	11	8	...	...	...
Charges ...	302	4	1	9	14	8	...	...	...	292	5	5
Net Revenue ...	49,531	7	6	51,733	8	7	2,202	1	1	...	...	...

'The Collector states that the balance due at the close of the Fusly has been realized with the exception of Rupees 15. It appears however from the Demand Collection and Balance Statement for May last that Rupees 103-6-8 were due at the close of that Month.'

Stamps.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Current Collections ...	14,475	1	0	16,591	2	0	2,116	1	0	...	...	...
Extra do. ...	...	...	...	...	...	...	...	...	...	...	...	...
Arrears ...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	14,475	1	0	16,591	2	0	2,116	1	0	...	...	...
Charges ...	1,525	7	4	1,504	12	3	...	...	...	20	11	1
Net Revenue ...	12,949	9	8	15,086	5	9	2,136	12	1	...	...	...

'The increase is stated to have been consequent on the establishment of the Native Court at Vizagapatam.'

'In the sale of Stamp Rowannahs there was a considerable falling off which the Collector attributes to the renters and Merchants combining to defraud Government by taking Rowannahs on Blank paper instead of using Stamp for that purpose—this practice he represents that it is difficult to check so long as the whole District is rented to one man, and suggests therefore that the District should be rented in four or six divisions to different individuals instead of being put up as heretofore in one lot. The expediency of abolishing altogether the collections on Stamp Rowannahs has been suggested in a report lately submitted by the Superintendent of Stamps and will be taken into consideration in connexion with that report.'

Mohitpurpha.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand ...	579	6 0	4,615	4 10	4,035	14 10	...	...
Balance at the end of Fusly ...	49	6 0	168	15 8	119	9 8	...	...
Current Collections ...	530	0 0	4,446	5 2	3,916	5 2	...	...
Extra do. ...	...	...	...	...	...	...	...	...
Arrears ...	...	...	49	6 0	49	6 0	...	...
Total...	530	0 0	4,495	11 2	3,965	11 2	...	...
Charges ...	...	...	...	...	...	...	...	...
Net Revenue ...	530	0 0	4,495	11 2	3,965	11 2	...	...

'The increase in the Mohitpurpah Collections is stated to be owing to the Hoondahs of Survasiddy, Rajalah, Vamalapooddy and Honjeram being under Aumanic.'

Total.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand ...	2,44,856	7 11	2,74,371	13 5	29,515	5 6	...	...
Balance at the end of Fusly ...	7,577	13 11	13,843	8 8	6,265	10 9	...	...
Current Collections ...	2,37,278	10 0	2,60,528	4 9	23,249	10 9	...	...
Extra do. ...	1,213	3 9	1,900	0 0	686	12 3	...	...
Arrears ...	8,873	0 4	7,627	13 11	...	...	1,245	2 5
Total ...	2,47,364	14 1	2,70,056	2 8	22,691	4 7	...	...
Charges ...	25,385	15 1	23,702	14 1	3,316	15 0	...	...
Net Revenue ...	2,21,978	15 0	2,41,353	4 7	19,374	5 7	...	...

'Ordered that the foregoing proceedings be submitted for the information of Government.'

78. A copy of the foregoing Proceedings we transmitted to the Collector on the 1st September.

Minutes of Cons., 8th Spt.
1835, In Cons., 14th do.

79. In reply we were informed that the above Proceedings did not appear to require observation.

EXTRA REVENUE FOR FUSLY 1244.

80. On the 18th November we submitted to Government the following Extract from our Proceedings under date the 16th of that Month.

Proceedings, in Cons., 16th
November 1835.
18th August, in Cons., 7th
September 1835.

'Read again the letter from the Collector of Vizagapatam noted in the Margin containing his report upon the extra sources of Revenue in that district for fusly 1244.'

Salt.

	Fusly 1243.		Fusly 1244.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Current Collections ...	1,16,433	14 0	1,24,843	3 0	8,409	5 0	...	...
Extra do. ...	1,900	0 0	2,285	2 5	385	2 5	...	...
Arrears ...	...	...	...	...	...	...	...	...
Total...	1,18,333	14 0	1,27,128	5 5	8,794	7 5	...	...
Charges ...	17,181	8 5	13,045	11 1	...	...	4,135	13 4
Net Revenue ...	1,01,152	5 7	1,14,082	10 4	12,930	4 9	...	...

Statement C.

9,532 13 0
1,123 8 0
8,409 5 0

'The increase under this head was the result of an increase of Rupees 9,532-13-0 in the inland sales and a decrease of Rupees 1,123-8-0 in the sales for home consumption. The decrease in the charges was occasioned by the destruction of a quantity of Salt by rain before it was received into store from the manufacturers, whereby the charges for purchase were diminished.'

Sayer.

	Fusly 1243.		Fusly 1244.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand ...	80,300	0 0	67,600	0 0	...	...	12,700	0 0
Balance at the end of Fusly ...	12,535	5 0	...	...	...	...	12,535	5 0
Current Collections ...	67,764	11 0	67,600	0 0	...	...	164	11 0
Extra do. ...	...	...	...	...	...	...	...	...
Arrears ...	1,956	12 8	6,200	0 0	4,243	3 4	...	...
Total...	69,721	7 8	73,800	0 0	4,078	8 4	...	...
Charges ...	757	0 11	714	9 2	...	...	42	7 9
Net Revenue ...	68,964	6 9	73,085	6 10	4,121	0 1	...	...

'There was a decrease of Rupees 12,700 in the Sayer rents for Fusly 1244, the total Demand being Rupees 67,600, the whole of which was collected within the year—of the balance of fusly 1243, Rupees 6,200 were collected in the fusly under review, and the Collector reports that measures are in progress for the recovery of the remainder.'

"Country was taken under the management of the Collector. The Right Honorable the Governor has had under consideration the despatch of the Honorable Court of Directors on this subject dated 20th December 1833. Copy of which was furnished to you under date the 23rd December last, and the Proceedings of your Board dated 29th December 1834."

"These proceedings contain a review of the management of the Zemindary during Fusly 1242, and the Right Honorable the Governor has received from the Acting Collector the accounts of the succeeding Fusly which have not yet been laid before your Board with Statements of the Demand for the Current Fusly, and of the actual collections to the present time, copies of which are herewith transmitted for your information."

"In Fusly 1242 the current demand of ordinary revenue amounted to Rupees 9,18,774-8-6, of which Rupees 7,12,594-13-0 was collected within the Fusly together with Rupees 1,87,518-14-0 of arrears, making a total of Rupees 9,00,113-11-0 exclusive of extraordinary receipts. At the beginning of the Fusly there was cash in hand to the amount of Rupees 12,646-6-5, and there remained at the close of it a balance of Rupees 41,182-6-5 after paying up the Peshcush in full, the subsistence of the Zemindar, the charges of management and other ordinary charges, and a sum of Rupees 54,221-2-9 for the redemption of Villages held on Hursaul Cowles which were exposed to sale for arrears, but leaving Rupees 1,58,634-8-10 of charges still unpaid."

"In fusly 1243 the current demand was settled at Rupees 9,55,843-9-5, exceeding the demand of the preceding year by Rupees 42,069-0-11—and there was an increase in the collection on this account to the large amount of Rupees 1,36,212-3-6. But as the amount of arrears outstanding was greatly reduced by the large collections of Fusly 1242, the aggregate sum realized on account of current and arrears was rather less than in Fusly 1242. At the end of the Fusly there remained a balance of cash in hand amounting to Rupees 2,24,860-7-6,* against which there stood charges of Fusly 1242 and 1243 to be provided for amounting to Rupees 1,33,155-10-9."†

"The demand for the current Fusly has been settled at Rupees 9,63,643-11-8, of which it is estimated that Rupees 9,14,416-14-0 will be collected, besides Rupees 65,937-13-11 on account of arrears, the total amount of ordinary revenue expected to be realized being Rupees 9,80,354-11-11. Further collections are expected to the amount of Rupees 1,04,500-5-6 by recoveries of Tuccavy and other extraordinary receipts, which will raise the aggregate to Rupees 10,84,855-1-5."

"The actual Collections of the current year amount to Rupees 5,37,759-9-10, which added to the sum in hand at the close of last Fusly makes a total of Rupees 7,62,620-1-4—but of this sum there has been paid up to the end of January on account of the charges remaining at the end of the last Fusly and the current charges of the year Rupees 4,45,858-2-10, and there was on the 1st February a sum in the Treasury amounting to Rupees 3,16,761-14-6. The further sum expected to be collected within the Fusly, Rupees

Estimated Collection of ordinary revenue in Fusly 1244.		
	RS.	A. P.
Current ...	9,14,416	14 0
Arrears ...	65,937	13 11
	9,80,354	11 11
Add extra-ordinary ...	1,04,500	5 6
	10,84,855	1 5

Actual collections of Fusly 1244 to 31st January		
	RS.	A. P.
January ...	5,37,759	9 10
Balance of Do. 1243...	2,24,860	7 6
Brought forward ...	7,62,620	1 4

No. 5 and 6. Further collections in Fusly 1244 ... 5,47,095 7 7
Balance in hand ... 3,16,761 14 6
Further charges in Fusly 1244 ... 8,63,857 6 1
Deduct Interest payable to Narrain Row to the end of Fusly 1244 ... 4,71,165 2 6
Eventual surplus of Fusly 1244 ... 3,92,692 3 7
1,21,300 15 3
2,71,391 4 4

"5,47,095-7-7 added to the balance in hand gives Rupees 8,63,857-6-1. The estimate of charges remaining to be paid to the end of the Fusly including Peshcush, Zemindar's subsistence, and ordinary charges of the year in full, amount to Rupees 4,71,165-2-6—according to calculation there will be a surplus at the end of the year of Rupees 3,92,692-3-7. But allowance has not been made for Interest on the debt due by the Zemindar to S. Narrain Row which it is necessary to provide for—allowing for this at 12 per cent. on the total amount of principal due on all his bonds to the end of Fusly 1243, and at 9 per cent. for Fusly 1244 according to the agreement which will be afterwards adverted to, the surplus will be Rupees 2,71,300-15-3."

"The Acting Collector is very confident that his estimate will be realized—but allowing fully for disappointments from unexpected contingencies, there seems to be every reason to anticipate an available surplus exceeding 2 lacs—In anticipation of this eventual surplus there can be no doubt of the expediency of appropriating without delay to the liquidation of the principal of the Zemindar's debts as large a portion of the funds in hand as can be spared without postponing the payment of the Current Kists of Peshcush or any of the ordinary charges. If the sum of Rupees 1,50,000 be immediately appropriated to this purpose, there will still remain in the Treasury Rupees 1,66,761 which with the expected collections will be amply sufficient to meet all the current demands. It seems therefore to be as safe as it is expedient at once to pay off that amount of debt."

"The question then is which of the debts standing against the Zemindar is the most urgent, and which it will be most advantageous to discharge in the first instance. The debts are as follows."

No. 7.	Principal.			Interest to the end of current Fusly.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Narrain Row's bonded debts ...	5,17,527	14	5½	1,21,300	15	3	6,38,828	13	8½
Hursaul Debts, or advances to be repaid for the redemption of villages held at reduced rents on Hursaul Cowles ...	3,09,661	8	0	2,62,347	11	5	5,72,009	3	5
	8,27,189	6	5½	3,83,648	10	8	12,10,838	1	1½

"Of the principal sum of Rupees 5,17,527-14-5½ constituting Narrain Row's bonded debt, Rupees 5,00,000 is due on bonds executed by the Zemindar previously to his surrender of the management to the Collector; the remainder is due on a bond executed subsequently and which hitherto has not been recognized. The rate of interest payable according to the bonds is 12 per cent.—but when Mr. Russell was in the Vizagapatam District as Commissioner he instructed the Acting Collector Mr. Arbuthnot to negotiate with Narrain Row, with a view to induce him to lower the interest and Mr. Arbuthnot succeeded in obtaining from him an

Board's Proceedings. Para. 54 @ 61.

"agreement to reduce the rate to 9 per cent. from the beginning of Fusly 1244, on conditions which are explained in the Proceedings of your Board. The Governor in Council entirely concurs with Mr. Russell and your Board in considering that it is for the advantage of the Zemindar that those conditions should be ratified by Government. It appears to be quite in vain now to question the transactions out of which the debts arose, and as the Zemindar is altogether opposed to his bonds being disputed, it is clearly advisable to recognize them and to make the best terms possible with the Creditor. By the present arrangement which only wants the sanction of Government, the annual saving of interest upon the amount of principal now due is Rupees 15,525. Under these circumstances the Right Honorable the Governor has confirmed the arrangement on the part of Government."

"The origin and nature of the Hursal debt are fully explained in the Proceedings of your Board. The Hursal rents were fixed at 10 per cent. below the rent of Fusly 1230 which were 10 per cent. below the ordinary Dowle or

"demand upon the Villages. The renters paid to the Zemindar an advance equal to 200 per cent. of the rent to bear interest at 6 per cent. per annum. The rents were to continue for 10 years certain, the Zemindar reserving to himself the power of redeeming them at that period, or at any time within the next 5 years, on payment of the original advance with interest at 6 per cent.—failing their redemption within that term, the Villages were to be continued to the renters, their heirs and assigns, so long as the rent should be duly paid. It was stipulated that on failure of payment of the rent at any time the Zemindars should have the power of transferring the Villages by public sale to the highest bidder, and that the defaulting renter should have credit for any surplus there might remain of the purchase money after discharging the balance against him. It was understood that the whole right and interest of the defaulter was

By statement No. 8 it appears that 58 Villages have been redeemed on account of the Zemindar by the payment of Rupees 63,071-9-0 by which a debt on account of Nuzzer and interest amounting to Rupees 2,00,229-9-7 was discharged.

"to be sold in such a case, and upon this understanding the purchase has been made in many instances on account of the Zemindar with the view of annulling the original debt and redeeming the Villages at the same time. But some of the renters have lately questioned this construction, and contend that only the right of holding the Villages at the reduced rent is lost by a defaulter, and that he still retains his right to recover the original advance with interest, notwithstanding the transfer of the Villages in consequence of his default. The Governor in Council agrees with your Board that the construction for which the renters contend is untenable. It is clear that the renter has no right to demand repayment of the advance made by him at any time. By the advance he purchased the right of holding certain Villages conditionally for a term of years, and if not redeemed within that term, absolutely afterwards subject to a favorable rent. It is obviously the right purchased by him that is to be transferred by public sale on failure of payment of the stipulated rent. What the new purchaser acquires is the right to hold the villages conditionally for the same term of years subject to redemption at the option of the Zemindar at a fixed price to be paid to him, and if the Zemindars fail to pay that price within the time, the right to hold them afterwards subject to no condition but that of paying the rent punctually. It is quite optional with the Zemindar to redeem the Villages within the term allowed for that purpose by repayment of the original advance with interest. If he does not, there can be no claim upon him for the advance—the debt on that account is extinguished; and if the Villages have been transferred by purchase in the mean time in consequence of the default of the renter, it is evident that the purchaser is in possession of the full value, for the eventual acquisition of which the advance was made."

"If the engagements of the Zemindar by which the right to hold the Villages at the Hursal rents becomes vested absolutely in the renters in the event of the original advance

"not being repaid with interest within 15 years, were to be binding on his successor, it would be of the most urgent importance to make a provision for the discharge of their debt without delay. But it appears to be quite clear that a permanent reduction of rent such as this, is an alienation of revenue which it is not legally competent to a Zemindar to make, under the restriction contained in Section XII. Regulation XXV. of 1802, without the express sanction of Government. The decree of the Suder Udalut quoted by your Board is decisive on this point and leaves no doubt that the interest of the Hursal renters will expire with the life of the present Zemindar. And as the debt on account of the original advance will of course be extinguished likewise,

"it appears of less importance to redeem the Villages held on these rents than to pay off the burdensome debt to Narrain Row. Authority has accordingly been granted to the Acting Collector to make an immediate payment to Narrain Row of Rupees 1,50,000 on account of the principal of the debt due to him, and Rupees 60,000—on account of the interest for Fusly 1243 on the bonded debt of Rupees 5,00,000 which became due in August last—by these means the principal of the debt will be reduced at once to Rupees 3,67,527-14-5½, and there will be a saving of about 6 Months' interest, whereby the amount to be paid on that account after the close of the Fusly will be reduced to Rupees 54,550."

"If the estimate of the further Collections of the year does not prove extremely fallacious, there will be a surplus at the close of it applicable to the same purpose, by which the whole debt to Narrain Row will probably be reduced to something less than 8 lacs, a result which cannot but be highly satisfactory to the Honorable Court of Directors. Authority has also been granted for paying at once towards the further liquidation of the debt to Narrain Row whatever surplus there may be at the close of the Fusly, after reserving the amount payable to him for interest, and what is absolutely requisite to defray the current charges until the Collections of next year begin to come in. As there can be no reason for delaying payment of the interest due to Narrain Row after the close of the Fusly, the Acting Collector has been directed to pay it at the same time. You will instruct the Collector to report immediately to your Board every payment that is made on account of principal or Interest."

	Rs.	Rs.	
Interest at 12 per cent. for year upon Fusly 1243	5,17,527	82,103	"By the arrangement for the reduction of interest already effected, and by the payment authorized in liquidation of the principal of the debt, the saving in the Charges of the current year will be Rupees 22,276. The difference in the charges for interest next year compared with last year, will be at least Rupees 35,103— which will be applicable to the liquidation of the principal."
Interest at 9 per cent. for do. upon do. Fusly 1244	46,577		
Deduct Interest at do. upon 1,50,000 Rs.	6,750		
Estimate of Interest for Fusly 1244		39,827	
Saving of Interest in Fusly 1244		22,276	
Brought down Interest for Fusly 1243		62,103	
Deduct Interest at 9 per cent. upon Rs. 3,00,000 for Fusly 1245...		27,000	
Expected saving of Interest in Fusly 1245		35,103	

"You will be pleased to instruct the Collector to embrace any opportunity that may offer for raising funds at a lower rate of Interest than is now charged, for paying off the remainder

"of the debt to Narrain Row, so as to reduce the annual charge for interest and consequent
"to make a larger sum disposable for the liquidation of the principal."

"The Governor in Council has much satisfaction in bearing testimony that great credit is
"due to the late Collector Mr. Mason for his exertions to reform the administration of the
"Zemindary in pursuance of the instructions given to him by Mr. Russell as Commissioner, and
"to the Acting Collector Mr. Arbuthnot for the manner in which he has carried on the manage-
"ment in the Current year."

83. A copy of the foregoing letter was sent to the Collector of Vizagapatam on the 19th
March for his information and guidance.

DEBT DUE TO G. S. NARRAIN ROW BY THE ZEMINDAR OF VIZIANAGRAM.

84. The following letter was addressed to Government under date the 27th April.

"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 Vizagapatam, proposing to make a further payment
"of Rupees 67,627-14-5½ from the surplus collections of the Vizianagaram
"Zemindary to G. S. Narrain Row on account of the principal of the debt due to him by the
"Zemindar, by which it would be reduced to Rupees 3,00,000 and a saving would be made of
"interest."

"From the account submitted by the Collector the Board concur with him in thinking that
"the proposed payment could be made without inconvenience, and they have no doubt of the
"expediency of paying off so much of the debt but for the objection referred to in the 6th para-
"graph of the Collector's letter arising from the necessity of providing for the expenses of the
"Zemindar."

"It was at first recommended by the Board that the Zemindar's allowance should be fixed agreeably to his desire at 10,000
"Rupees a Month, and guaranteed for the period of his absence provided it should not exceed
"12 months, but the Government declined to pledge itself to any engagement which either the
"amount of the annual surplus collections, or the undisturbed possession of the Zemindary for
"the term proposed will not enable it to perform. It appears however that an allowance was
"made to him at this rate during Fuslies 1237 and 1238. In Fusly 1239 it was ordered that an

To Govt., 23th in Cons., 28th January 1830.
From do., 12th in Cons., 15th Febry. 1830.

"advance should be made to him for his expenses at the rate of 6,000
"Rupees a month, leaving it to be determined at the close of the
"Fusly according to the actual outturn of the Estate to what amount
"this allowance for the year should be made up. Monthly remittances were made accordingly
"to the amount of Rupees 72,000, and on the recommendation of the Collector after the close of
"the accounts of the year a further payment was authorized of Rupees 28,000 making up the
"allowances for Fusly 1239 to Rupees 1,00,000. In his report upon Fusly 1240 the Collector
"recommended that the allowance for that year should not exceed Rupees 84,000 and an addi-
"tional payment was authorized of 12,000 Rupees, to make up the monthly remittances to the

In Fusly 1241 there was an arrear due to Government.
In Fusly 1242 the collections would not admit of the payment of the Interest due to G. S. Narrain Row.

"sum. Since Fusly 1240 no allowance has been made to the Zemindar
"beyond the monthly remittance of 6,000 Rupees and even that has
"not been made regularly. In Fusly 1241 only Rupees 57,870-15-0
"was remitted, leaving a balance of Rupees 14,129-0-6 which was
"made up in the following year—while the allowance to the Zemindar
"has been thus greatly reduced of late years it does not appear that any caution was given to

"him by the Collector to limit his expenditure accordingly, and there is no reason to believe that
"he has done so. On the contrary the Board believe that he has been indulging the expectation
"that a payment would be made to him in arrear as soon as the state of the collections would
"admit of it, to complete his annual allowance to 1,00,000 Rupees and it is to be presumed that his
"expenses have been on the same scale. If such be the case it seems to be absolutely necessary
"to make a provision for the engagements which the Zemindar has probably contracted during
"the last 3 years, without any warning that his means of meeting them would be reduced. The
"amount of the difference between Rupees 72,000 and Rupees 1,00,000 per annum for 3 years from
"Fusly 1241 to 1243 inclusive is Rupees 84,000 which the Board
"think should be reserved. If this be done the proposed payment to
"G. S. Narrain Row cannot be made at present."

"The Board think that the Collector should be authorized to inform the Zemindar that he
"is prepared to make up his allowance for the last 3 years to 84,000 Rupees the amount paid to
"him for Fusly 1240, if his expenses have been such as to require it; and requesting if they
"have exceeded that limit that he will state the amount of excess, and also that he will inform
"him frankly whether he has any debts except such as he may have incurred in anticipation of
"the expected addition to his monthly remittances during the three past years, and if he has
"any, that he will furnish a statement of them in order that a provision may be made for their
"liquidation."

85. In reply we received the following letter from the Secretary to Government under
date the 8th May.

"I am directed to acknowledge the receipt of your Secretary's letter dated the 27th Ultimo
"No. 165 on the subject of making a further payment from the
"surplus collections of the Vizianagaram Zemindary to G. S. Narrain
"Row on account of the principal of the debt due to him by the
"Zemindar."

"In my letter dated the 13th March last No. 277, upon the affairs of this Zemindary, the
"Collector of Vizagapatam was desired to embrace any opportunity that might offer for raising
"funds at a reduced rate of Interest for paying off the remainder of the debt due to Narrain
"Row. It was hoped at that time that a loan could be raised in the District for this purpose of
"6 per cent., under the guarantee of Government, which the Right Honorable the Governor
"in Council was prepared to sanction. This expectation, it is observed has not been fulfill-
"ed, but so desirable is it considered to free the Zemindar entirely from his debt to Narrain
"Row, and to reduce the charge for Interest which now presses so heavily upon the finances
"of the Zemindary that the Right Honorable the Governor in Council has resolved that
"Government itself shall supply what is necessary to effect this object."

"From the letter of the Collector submitted by your Board, it appears that he reckons
"upon a clear surplus from the Zemindary at the end of the Fusly of Rupees 1,80,000
"after defraying the Charges payable within the year including the Peshcush in full. The
"Kists of Peshcush remaining to be paid amount to Rupees 1,75,260. If therefore the demand
"of Government is allowed to stand over, the probable amount of the funds on hand at the end
"of the Fusly will be Rupees 3,55,260. The whole debt is Rupees 3,67,627 exclusive of In-
"terest."

"The Collector proposes that the sum of Rupees 67,627 should be paid off at once from the
"surplus now in hand, but this is objected to by your Board on the ground of the necessity of
"providing for the expenses which there is reason to believe have been incurred by the Zemindar

"in excess of the remittances made to him on his private account during the last three years for which purpose you propose to hold a sum in reserve out of the surplus Collections of the Current year. As however large Collections are made in the months of September and October which will be sufficient to provide the funds required, it does not appear to be necessary to make any payment on this account at an earlier period."

"The Right Honorable the Governor in Council therefore authorizes the Collector to pay to Narrain Row immediately the said sum of Rupees 67,627 and as much more as can be spared without letting the Current charges (exclusive of Peshcush) fall in arrear, and to allow the whole of the Kists payable to Government from the beginning of April, Rupees 1,75,260, to stand over, and the Collections to be appropriated to the same purpose. Whatever sum may be required to pay off the debt remaining at the end of the Fusly will be defrayed out of the Kists already realized, and the whole balance of Peshcush which may be thus left outstanding will be charged with interest at 6 per cent. If the Collector's Estimate is nearly correct, which there seems to be no reason to doubt, the sum to be paid back from the Treasury will be within 12,000 Rupees, and the amount of balance outstanding will be little more than Rupees 1,87,000."

"It seems highly desirable to request the Zemindar to enter into a frank explanation of the state of his pecuniary liabilities at Benares, and in order to meet the expenditure which it is probable he has incurred under the impression that his income would admit of it, you will be pleased to instruct the Collector to intimate to the Zemindar that he will be prepared, soon after the close of the Fusly, to make up his allowances for the last three years to 84,000 Rupees per annum if his circumstances actually require it."

86. A copy of the foregoing correspondence was sent to the Collector on the 11th May.

87. On the 5th June we submitted to Government the following Extract from our Proceedings under date the 1st of that Month.

Proceedings, in Cons., 1st June 1835. "Read again letter from the Collector of Vizagapatam."

In Cons., 1st June 1835. (Here enter 22nd May 1835.)

"In the letter from Government referred to by the Collector it was calculated that there would be a surplus of Rupees 1,80,000 at the close of the Fusly, after defraying all the charges payable within the Fusly including the Peshcush in full, and that if the remaining* Kists of Peshcush were allowed to stand over the surplus would amount to Rupees 3,55,260. It was supposed that the whole of this sum would be available, as the Collections in September would be more than sufficient to meet the charges of the ensuing Fusly up to that period. The Government accordingly ordered the Kists from the beginning of April to stand over, and the Collections which would otherwise have been appropriated on that account, to be paid, together with the actual surplus after defraying the Current Expenses, to the discharge of Narrain Row's debt, and the remainder of the debt to be paid off by appropriating to that purpose so much of the Kists realized previously to April as might be necessary—the amount it was supposed would not exceed 12,000 Rupees. The Collector now states that the amount of the charges up to September must be reserved out of the surplus at the end of the Fusly, and that after appropriating the Kists of Peshcush from April, and the remaining surplus, to the discharge of the debt there will be a balance of Rupees 92,627 unprovided for. Whatever the balance may be it is under the orders of Government to be met by appropriat-

*Rupees 1,75,260 as entered in the Statement enclosed in the Collector's letter, dated 9th April.

"ing to its discharge an equal sum out of the amount realized on account of the Peshcush of the Current year before the month of April; and the sum so appropriated which was before credited to the Zemindar in the public accounts must then be again written to his debit as a balance of Peshcush, and together with the Kists from April will be charged with interest at 6 per cent. The Board however do not see why the whole of the charges from the beginning of the ensuing Fusly to September should be paid out of the surplus of the Current year. The charges of August are not payable in the ordinary course until September when collections are expected to the amount of 90,000 Rupees, a sum more than sufficient to defray the whole of the charges up to that period—and in October the collections may be reckoned at Rupees 1,40,000. The interest on Narrain Row's debt is not payable until November when the collections will be considerable."

"As the charges however, it appears are principally for Tuccavy and Tank repairs for which it is probably necessary to make disbursements at an early period, perhaps it will be requisite to reserve at least $\frac{1}{2}$ ds. of the estimated amount out of the surplus—but no more should be reserved than is absolutely required—and whatever charges can be postponed should be left to be defrayed out of the collections of September."

88. A copy of the foregoing Proceedings was sent to the Collector on the 5th June.

89. In reply we were informed that the Right Honorable the Governor in Council concurred generally in the conclusions expressed in the foregoing Proceedings.

90. On the 22nd June we submitted to Government the following Extract from our Proceedings under the same date.

Proceedings, in Cons., 22nd June 1835. "Read the following letter from the Collector of Vizagapatam."

In Cons., 22nd June 1835. Here enter 8th June 1835.

"The Collector reports that G. S. Narrain Row has tendered a loan to the Zemindar of Vizianagarum of 3 Lacs of Rupees at 6 per cent. per annum on the condition of a bond for the same being executed by the Collector as manager for the Zemindar, with the sanction of Government, a copy of which sanction is to be furnished to him—he stipulates that the principal is not to be paid off for two years, and that the interest shall be paid annually."

"These terms are so favorable that the Board have no hesitation in recommending the proposed arrangement for the sanction of Government."

"Applying the amount of the new loan towards the liquidation of the old debt it will be reduced to Rupees 67,527-14-5 $\frac{1}{2}$."

"According to the Collector's letter dated the 22nd May there will be a surplus at the end of the Current Fusly of Rupees 1,00,000 over and above the Kists of Peshcush for April, May, and June, after setting apart the sum of Rupees 80,000 to meet the early charges of the ensuing year. Out of this surplus the balance of the old debt may be discharged, and there will still remain the sum of Rupees 32,472-1-6 $\frac{1}{2}$ in hand."

"The Board are of opinion that the whole of this sum should be applied towards the redemption of the Hursaul rents which the holders are willing to surrender on payment of the original

"Nuzzer. The amount of Nuzzer payable to those who have already agreed is Rupees 69,049-8-0.

RS.	A.	P.
1,60,296	8	0
32,472	1	6½
1,37,824	6	5½

"The amount due to those who are expected to agree is Rupees 91,247, "total Rupees 1,60,296-8-0. Deducting the above sum of Rupees "32,472-1-6½ which will be available out of the surplus collections, "the remainder to be provided for is Rupees 1,37,824-6-5½."

"The amount of the Kists of Peshcush from April to the close of the Fusly which Govern- ment intended to appropriate to the discharge of the debt to Narrain Row, a measure which "the new loan tendered by that person renders unnecessary, is Rupees 1,75,210. If the Right

RS.	A.	P.
1,75,210	0	0
1,37,824	6	5½
37,385	9	6½

"Honorable the Governor in Council will be pleased to authorize the "above sum of Rupees 1,37,824-6-5½ to be paid out of these reserved "Kists, (the remainder being carried to the account of Government) the "advantage to the Zemindar will be very great, a claim for Interest

"amounting to Rupees 1,37,063-11-5 will be extinguished, and the Estate will have a profit of from "20 to 15 per cent. upon the rents redeemed, the amount of which is Rupees 80,750-12-0. If this "suggestion be approved, the balance of Peshcush at the end of the current year will be the sum "above stated, Rupees 1,37,824-6-5½ which should bear interest at 6 per cent. until recovered "from the future surplus collections. Possibly the Collector may be able to induce some of the "Hursaul renters to surrender their Cowles on condition of half the Nuzzer Money being paid down "at once and half during the ensuing year, in which case so large an advance as that above- "mentioned will not be requisite, and the balance of Peshcush will be proportionally reduced "which is desirable."

"The interest payable to Narrain Row on the old debt, and the difference to be paid to the "Rajah to make up his allowance for the last 3 years to 84,000 Rupees as directed by Govern- ment can be defrayed out of the Collections expected in September, October and November."

"When the Collector has ascertained what will be the probable outturn of the ensuing year "he may suggest any measures which appear to him feasible for redeeming the valuable Villages "adverted to in the 8th para. of his letter."

"The suggestion in the 9th para. cannot be adopted."

In Cons., 6th July 1835. 91. The following order was passed by Government under date the 30th June.

"The Right Honorable the Governor in Council sanctions the acceptance of the loan of (3) "Three lacs of Rupees tendered by G. S. Narrain Row to the Zemindar of Vizianagarum at 6 "per cent. per annum for the purpose of being appropriated towards the liquidation of the debt "at present due to him, and authorizes the Collector of Vizagapatam as manager for the "Zemindary to execute a bond for the same in the name of the Zemindar and to engage in it "agreeably to the desire of Narrain Row, that the loan shall not be paid off before two years "and that the interest accruing on it shall be paid annually."

"The suggestion offered in paras. 5 and 6 of the foregoing Proceedings for the redemption "of the Hursaul rents is entirely approved, and the Right Honorable the Governor in Council "grants authority for carrying the same into effect."

92. A copy of the foregoing correspondence was sent to the Collector on the 6th July.

93. The following letter was addressed to Government under date 30th July.

"With reference to the Proceedings of the Board dated 22nd June last and the order of "Government thereon dated 30th of the same month No. 754, relative "To the Chief Secy. to Govt. in Cons., 30th July 1835. "to the acceptance of a loan for discharging the debts of the Zemin-

"dar of Vizianagarum, I am directed to submit the accompanying "letter from the Collector of Vizagapatam informing the Board that he has accepted a further "loan of 1,00,000 upon the same terms as the previous loan, with "13th in Cons., 30th July 1835. "this exception—that the amount may be repaid at any time after "12 Months."

"The Board approve of this measure and beg to recommend it for the sanction of Govern- ment."

"The Collector reports that the whole of the old debt to Goday Narrain Row has been dis- charged and that he has concluded arrangements for the redemption of Hursaul rents of "which the Nuzzer or principal sum, originally advanced amounts to Rupees 1,21,000-0-0. The "Kists of Peshcush for April and May which were postponed have been paid up and there "remains outstanding only the June Kist Rupees 60,060, which the Collector expects will be "liquidated in September or October."

In Cons., 10th August 1835. 94. The Proceedings reported in the 1st para. of the foregoing letter were sanctioned by Government under date 4th August.

95. A copy of the foregoing correspondence was sent to the Collector on the 13th August.

PECUNIARY LIABILITIES OF THE ZEMINDAR OF VIZIANAGARUM AT BENARES.

96. We received from Government the following letter dated 11th August.

"I am directed by the Right Honorable the Governor in Council to transmit to you the "accompanying original communication from the Rajah of Viziana- "From the Chief Secy. in Cons., 17th August 1835. "garum, and with reference to the concluding para. of the letter to "your address from this Department under date the 8th May last No. "502 to request that you will instruct the Collector of Vizagapatam to abstain from pressing "the Zemindar for an explanation of his pecuniary liabilities at Benares."

"I am further directed to request that you will report your opinion with reference to the "present state of the affairs of the Zemindar, whether you consider it practicable and expedient "that his allowances should be increased to one lac of Rupees per annum, as requested by him "in the 4th para. of his communication referred to above."

97. A copy of the foregoing letter together with the original Petition was sent to the Collector on the 24th August.

REDEEMING CERTAIN VILLAGES HELD UPON SHURTEYANAH HURSAUL COWLES IN THE VIZIANAGARUM ZEMINDARY.

98. On the 31st August we submitted to Government the following Extract from our Proceedings under date the 24th of that Month.

"Read again letters from the Collector of Vizagapatam dated "Proceedings, in Cons., 24th August 1835. "27th July and 5th August reporting the arrangements made by him "In Cons., 17th Augt. 1835. "for redeeming certain villages held upon Shurteyanah Hursaul "In Cons., 17th do. "Cowles in the Vizianagarum Zemindary."

Total debt Principal and Interest ...	RS.	A.	P.
Interest given up ...	4,08,129	2	8
Principal do. ...	1,87,597	4	8
	4,486	0	0
	1,92,083	4	8
	2,16,045	14	0

'It appears that the Collector has actually settled for the redemption of 141 villages held on Hursaul Cowles upon which there is a debt of Rupees 2,20,531-14-0 on account of the original Nuzzer and Rupees 1,87,597-4-8 on account of interest, total Rupees 4,08,129-2-8,

'under stipulations by which the whole of the interest is to be given up with Rupees 4,486 of

1,296	RS.	A.	P.
40,607	2,16,045	14	0
	41,903	0	0
	1,74,142	14	0
	9,393	0	0
	1,64,749	14	0

'the principal, the debt being reduced to Rupees 2,16,045-14-0. This sum is to be paid immediately with exception of Rupees 1,296 which is to be credited on account of future Kists, and Rupees 40,607 due to G. S. Narrain Row who is to receive a bond at 6 per cent. for that amount with the additional sum of Rupees 9,393 to be advanced by him. Deducting those sums the remainder to be discharged immediately is Rupees 1,74,142-14-0. For this purpose the amount required in addition to the advance to be made by Narrain Row is Rupees 1,64,749-14-0.'

'A part of the arrangement is to convert the Hursaul Rents of 67 of the 141 villages redeemed, into Moodut rents for terms varying from 1 to 10 years, at an advance on the whole of 10 per cent. viz. from Rupees 49,242-14-0 to Rupees 54,203-8-0.'

Total Hursaul Rent ...	RS.	A.	P.
Deduct 67 Villages ...	1,12,369	15	0
	49,242	14	0
Remaining 74 Villages ...	63,127	1	0

'The amount of the Hursaul rents in the 74 Villages remaining was Rupees 63,127 upon which the Collector expects an increase of 20 per cent. or Rupees 12,625. Supposing that the increase is only 15 per cent. at first, the result

'on the whole will be an immediate augmentation of revenue to the Zemindar to the amount of

On the 67 Villages rented ...	RS.	A.	P.
On the 74 Villages under Aumany ...	4,960	10	0
	9,469	0	9
	14,429	10	9

'Rupees 14,429 with a probable further increase, besides the saving of Rupees 13,231 the annual amount of interest chargeable on the Nuzzur now redeemed. Looking to the augmentation of revenue which will result from the arrangement, and considering that a debt of Rupees 4,08,129-2-8 is extinguished, the sum of

'Rupees 2,16,045-14-0 appears to be profitably disposed of.'

'There are only three persons who have obtained the conversion of their Hursaul rents into Moodut rents for the long term of ten years. G. S. Narrain Row and his brother G. S. Pracasa Row and P. Atchootamarauze. The whole of the village held by the former of the two brothers have been given to him on Moodut rent at an advance of 10 per cent. for ten years six of the sixteen villages held by G. S. Pracasa Row have been continued to him on the same terms. The single Village of Atchootamarauze has been continued to him for the same term at an advance of Rupees 10-8-0 or Rupees 364-8-0 or about 3 per cent. In only one instance have villages been continued without any addition to the Hursaul rent. The case is that of C. Vencata-

Para. 14—27th July.

'chellum Puntooloo. The Collector states that the profit expected from the rest of the villages redeemed will amply repay the advantage

'conceded to the renter in those that have been leased to him at the old rate for five years.'

'In considering the apparently favorable terms granted in these instances it is to be remembered as remarked by the Collector that the parties were in possession

Para. 1—21st July.

'of the villages and had the power of retaining them at the Hursaul

'rents at least for the present Zemindar's life, unless indeed sufficient money could have been raised to pay off both principal and interest within the next fusly; and also that they have in common with the other Creditors given up the interest due to them. There is reason to suppose that their villages are very valuable and it was not to be expected that they would accede to the general arrangement without obtaining favorable terms for their own interests.'

'The last part of the arrangement is that sums amounting to Rupees 19,200 are to be paid in March of this Fusly to some of the Renters in consideration of their making over to the Zemindary balances upon the Ryots to the amount of Rupees 69,100—the Collector estimates that collections equal or nearly equal to the amount to be paid may be made from the Ryots.

Para. 22.

'At any rate he thinks this condition will be advantageous as it will prevent the interference of the late Renters in the affairs of the villages and secure the Ryots from distraint. On the whole the Board deem it proper to confirm the arrangement.'

No. 2 in Collr's. letter, 5th August.

'G. S. Narrain Row has proposed to give up four other Villages held on his behalf on Hursaul Cowles* on payment of the Nuzzur amounting to Rupees 9,445-8-0 surrendering the interest due thereon Rupees 7,988-9-10 on condition of two of the villages with another being given to him on Moodut rent for

Proposed Hursaul Rents ...	RS.	A.	P.
Add ...	4,722	12	0
	627	0	0
	5,349	12	0
Proposed Rent of Chapalee, Woopadee ...	900	0	0
	6,249	12	0
Present Hursaul ...	4,722	12	0
Average of Chapalee, Woopadee ...	1,036	4	5
	5,759	0	5
	490	12	5

'ten years, the two former at an advance of 10 per cent. upon the Hursaul and the latter at the sum of Rupees 900 which is Rupees 136 under the average Aumany collections and Rupees 220 below the amount realized in the last Fusly. The Collector estimates that on the two villages proposed to be given up there will be a profit of Rupees 300 which with Rupees 327 on the villages retained makes Rupees 627. The result therefore will be an increase of about 13 per cent. on the Hursaul Villages and a decrease of about 13 per cent. on the other—on the whole an increase of Rupees 490 or between 8 and 9 per cent.'

'This seems to be more favorable than it should be to Narrain Row and the Board desire that the Collector will endeavour to make better terms with him. They think that he should at least pay a rent for Chapala Woopadah equal to the average collection. The rent proposed is below the lowest amount collected. There remain 38 Villages the rents of which amount

'to Rupees 39,381-1-0 and upon which there is a debt of Rupees 1,46,445-14-11 including interest which the Collector states cannot be redeemed without paying both principal and interest.'

1,46,445 14 11

'It would have been more satisfactory if the Collector had furnished with the reports under consideration a statement of the funds available for the large disbursements required to give effect to the arrangement now sanctioned amounting as above stated to Rupees 1,64,749-14-0 Referring to the correspondence which has already passed the Board observe that the Collector expected a clear surplus of 1,00,000 Rupees, after defraying the Peshoush in full of all charges, and setting apart the sum of Rupees 80,000 to meet the early charges of the current year. By his letter of the 13th July it appears that the June Kist Rupees 50,060 has been allowed to stand over by which it is presumed the surplus has been increased to 1,50,060. Adding to

	RS.	A.	P.
Old debt	4,00,000	0	0
	3,87,527	14	5½
	32,472	1	5½
1,82,532			
1,64,743			
17,789			
9,445			
8,338			

'this the amount remaining out of the 4,00,000 borrowed from G. S. Narrain Row after discharging his old debt, Rupees 32,472-1-6½ the sum on hand may be estimated at about Rupees 1,82,532-1-6½ exceeding the amount to be paid in discharge of the Hursaul Nuzzer. Reserving Rupees 9,445-8-0 for the Nuzzer due on the Villages entered in the Enclosure No. 2 of the Collector's letter of the 5th Instant there will remain Rupees 8,338.'

'The sums to be paid in the early part of the Current year besides the ordinary, are very considerable viz., the June Kist of last Fusly Rupees 50,060—the arrears to the Zemindar Rupees 36,000 which the Collector in his letter of the 4th Instant recommends to be made up to Rupees 50,000 besides the interest on the old debt.'

'The Board desire that the Collector do immediately submit a Statement of the funds actually in hand at the close of the past Fusly, and an estimate of receipts and disbursements during the current fusly balancing the account first at the end of November and 2ndly at the end of the Fusly.'

In conclusion the Board direct that a copy of the letter from Government dated 11th August be transmitted to the Collector for his information and guidance that he be instructed to report upon the question referred to the Board in the 2nd paragraph.'

'Ordered that copies of these Proceedings be submitted to Government and to the Collector of Vizagapatam.'

99. A copy of the foregoing Proceedings was transmitted to the Collector on the 31st August.

100. In reply we received from Government the following Extract from the Minutes of Consultation under date 11th September.

'The Right Honorable the Governor in Council approves generally of the Proceedings of the Board of Revenue as reported in the foregoing communication, but looking to the period when the Zemindary may again be made over to the Zemindar he is of opinion that rents for long terms should be avoided and desires that the Collector will endeavour to effect a modification of the arrangements noticed in the 5th para. of the Board's Proceedings with a view to restrict the rents to more limited periods.'

101. On the 28th September we submitted to Government the following Extract from our Proceedings under date the 21st of that Month.

Proceedings, in Cons., 21st Sept. 1835. In Cons., 21st Sept. 1835. 'Read the following letter from the Collector of Vizagapatam 9th September 1835.'

'The Collector reports with reference to the Board's Proceedings under date the 24th ultimo that he has not been able to make a more favorable arrangement with G. S. Narrain Row for the redemption of the 4 Villages held in other names on his account than he before proposed, and that he has therefore closed with him on his own terms, under the general sanction conveyed in the Board's Proceedings.'

'The Collector has wrongly assumed that the sanction of the Board applied to the arrangement proposed for these Villages. It was confined to the arrangements for other Villages which the Collector had concluded, without a proviso making them dependent on the confirmation of the Board. The arrangement for the Villages in question was referred specially to the Board for their consideration. They disapproved of the terms and desired the Collector to endeavour to make a more favorable Settlement. They did not intend that he should conclude any arrangement without previous sanction. They cannot therefore recognize the act of the Collector as conclusive; and adhering to the opinion before expressed as to terms of the arrangement they do not think it proper to give it their sanction unless the period of lease be limited to 5 years. As to the claims of Narrain Row to greater consideration than others on account of the pecuniary assistance he has afforded the Board do not think they are very strong. It is to be observed that he did not shew any disposition to afford accommodation in this way, until the Government had resolved to provide the funds required to pay off the debt due to him in the Zemindar's bonds.'

'With respect to the arrangements with G. S. Narrain Row and his brother G. S. Pracasa Row and P. Atohooteeramaraube adverted to in the 5th para. of the Minutes of Cons., 11th September 1835. Board's Proceedings, the Government have desired that the Collector will endeavour to effect a modification of them with a view to restrict the rents to more limited periods; but perhaps on consideration that the terms were acceded to unconditionally by the Collector and have been sanctioned generally by the Board. The Right Honorable the Governor in Council may be pleased to confirm them. On this point the instructions of Government will be requested.'

'The Collector reports that he has redeemed two other Villages by payment of the original Nuzzer. The amount of Nuzzer is Rupees 4,374-6-0. The amount of the Hursaul rent of the Villages was Rupees 2,187-3-0—the new rents amount to Rupees 2,450—the increase being Rupees 262-13-0 per annum or about 12 per cent. The term of lease is longer than is desirable being for one Village 7 years and for the other 6. But on the whole the Board think the arrangement should be confirmed.'

'By the estimate of receipts and disbursements to the 30th November now submitted by the Collector it appears that after providing for the requisite payments for the redemption of the Hursaul Villages the discharge of the postponed rent for June of Fusly 1244 together with the Current Kists, the Zemindar's allowance for the current Months, and in arrear to make up the sum of Rupees 84,000 for the last 3 Fuslies the interest due to Narrain Row on the old bond debt now discharged, and the repayment of his late loan of 50,000 Rupees with Interest there will remain a surplus of Rupees 92,941. Out of this the Collector recommends that the further sum of Rupees 14,000 be remitted to the Zemindar to make up with the 36,000 Rupees of arrears the sum of 50,000 Rupees, which he states will be sufficient to clear him from all his obligations at Calcutta and Benares. The Board are of opinion that this remittance should be made to the Zemindar as recommended by the Collector and they will issue orders to him accordingly if approved by Government.'

'By the further Estimate carried forward to the close of the Fusly it appears that the Collector reckons upon a surplus after meeting all charges of Rupees 2,03,464 or deducting the 14,000 Rupees proposed to be remitted to the Zemindar at the end of November Rupees 1,89,464 for which such additional allowance as shall be eventually sanctioned by Government can be furnished to the Zemindar.'

2,03,464
14,000
1,89,464

'Ordered that a copy of these proceedings be submitted to Government.'

102. In reply we received from Government the following Extract from the Minutes of Consultation under date 9th October.

"It is clear that the Collector of Vizagapatam was by no means authorized to conclude the arrangement with Goday Sooriah Narrain Row for the redemption of the Villages alluded to in the 1st para. of the above communication on the terms originally proposed by him and as the leases for them are considered very objectionable on account of their lengthened period. The Right Honorable the Governor in Council approves of the Proceeding of the Board of Revenue in declining to recognize the act of the Collector as conclusive and in withholding their sanction of the measure unless the period of the leases be limited to five years."

"Under the circumstances represented in the 3rd para. the Right Honorable the Governor in Council is pleased to confirm the arrangements alluded to therein as well as those noticed in the following para. for the redemption of Hursaul rents."

"The proposition of the Board of Revenue in para. 5 to instruct the Collector to remit to the Zemindar in addition to the arrears of his allowance the sum of Rupees 14,000 out of the estimated surplus revenue at the end of November next is approved and sanctioned."

103. A copy of the foregoing Extract together with our Proceedings was sent to the Collector on the 20th October.

INCREASE TO THE ALLOWANCE OF THE ZEMINDAR OF VIZAGAPATAM.

104. The following letter was addressed to Government under date the 15th October.

"The Board of Revenue being required by the 9th para. of the Minutes of Consultation under date the 1st Ultimo to report whether in the present state of the affairs of the Zemindar of Vizianagaram it is practicable and expedient to comply with his request that his allowance may be increased to one lac of Rupees per annum, I am directed to submit the opinion of the Board with reference to the accounts laid before Government with their Proceedings under date the 21st Ultimo, that the income of the Zemindary will admit of the increase requested being allowed, and still leave an annual surplus sufficient for the liquidation of the debts of the Zemindar within a few years, and to state that they think it expedient to allow the increase provided the Zemindar consent to the return of his son to Vizianagaram."

105. The following order was passed by Government under date the 3rd November.

"The Board of Revenue will be pleased to instruct the Collector of Vizagapatam to intimate to the Zemindar of Vizianagaram with reference to the letter addressed by him to Mr. Russell on the 16th July last, which was communicated to the Board on the 11th of the following month, that he is authorized to increase his allowance to one lac of Rupees per annum agreeably to his request contained therein, on condition that he sends back his son for the purpose of being educated in his native Country, a measure which the Government deem of great importance."

106. A copy of the foregoing correspondence was sent to the Collector on the 17th November.

RESULT OF THE SALE OF THE JEWELS, &c., BELONGING TO THE FAMILY OF THE LATE ZEMINDAR OF POLCONDAR.

107. Under date the 31st August we submitted to Government the letters noted in the Margin from the Collector of Vizagapatam, reporting the result of the sale of the jewels &c. belonging to the family of the late Zemindar of Polcondah—we stated that the net proceeds of the sale amount to Rupees 12,766-0-0.

PENSION TO A RELATIVE TO THE LATE ZEMINDAR OF POLCONDAR.

108. The following letter was addressed to Government under date the 14th September.

"I am directed by the Board of Revenue to request you will submit for the consideration and orders of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Vizagapatam, requesting sanction for the grant of a Pension of Rupees 30 per Mensem to Veerababoo Narraindra Rauze, a relative to the late Zemindar of Polcondah and now detained at Vizagapatam under the surveillance of the Police, upon condition of his continuing to reside at that station."

"Under the circumstances stated by Mr. Freese the Board beg to recommend that an allowance of Rupees 30 per Mensem be made to this individual for the future maintenance of himself and family, and that sanction may be granted for the payments made to him since October last at the rate of Rupees 15 per Month."

109. The following order was passed by Government under date the 29th September.

"The Right Honorable the Governor in Council is pleased to confer on Veerababoo Narraindra Rauze, on condition of his residing at Vizagapatam, a monthly pension of Rupees (30) Thirty out of the Revenues of the Polcondah Zemindary, for the support of himself and his family, and sanctions the payments made to him since October last at the rate of (15) Fifteen Rupees per Mensem. It would appear from the letter of the Board of Revenue dated the 4th October 1830 that this person was in the receipt of a similar allowance during the period the Polcondah Zemindary was under charge of the Court of Wards."

110. A copy of the foregoing order was sent to the Collector on the 7th October.

INCREASE TO THE STIPEND ALLOWED TO THE FAMILY OF THE LATE ZEMINDAR OF POLCONDAR.

111. We received from Government the following Extract from the Minutes of Consultation under date the 6th October.

"Read the following letter from the Officer Commanding Vellore."

Recommending an increase of 35 Rupees to the stipend at present allowed to the family of the late Zemindar of Polcondah. (Here enter 1st October 1835 No. 13.)

"The aggregate of the Pensions granted to the Members of the Polcondah family appears

	RS.	A.	P.
* Vellore ...	240	0	0
Bellary ...	60	0	0
Vizagapatam ...	30	0	0
Total permensem.	330	0	0
per annum ...	3,960	0	0
Peshcush of the Polcondah Zemindary ...	55,000	0	0
Percentage ...	7	9	0

"to be Rupees 3,960 * per annum, being about 7 9/16 per cent. of the peshcush of that Zemindary before its forfeiture, or 2 7/16 per cent below the rate allowed by law for the support of the family of a Zemindar whose property is under the management of the Court of Wards. Altho' the family of a rebel Zemindar, (some of whom have themselves joined in his rebellion) are by no means entitled to the same consideration as the family of one whose estate from minority, imbecility or other cause is under charge of the Court of Wards, yet under the peculiar circumstances of the Members of the Polcondah family at Vellore, all of whom could not have participated in the intrigues of the late chief, and the distress which they

"are represented to be suffering from their slender means, the Right Honorable the Governor in Council is of opinion that their case should be treated with some indulgence, and he is accordingly pleased to sanction the additions proposed to be made to their allowances amounting in aggregate to Rupees (35) Thirty-five per mensem, to have effect from the 1st Instant, but desires that the Officer in charge of the prisoners will impress upon them the necessity of their living within the amount of their allowances as at present fixed, by dispensing with such servants as may not be absolutely requisite for their comfort, as under no circumstances what ever will any further additions be made to their allowances."

112. A copy of the foregoing Extract was sent to the Collector on the 16th October.

MANAGEMENT OF THE POLCONDAR ZEMINDARY IN FUSLY 1244.

113. On the 29th October we submitted to Government the following Extract from our Proceedings under date the 26th of that month.

Proceedings, In Cons., 26th October 1835.
16th Sept., in Cons., 5th October 1835.

'Read the following letter from the Collector of Vizagapatam reporting on the management of the District lately forming the Polcondah Zemindary for fusly 1244.'

(Here enter No. 369.)

'This District comprizes 238 Villages, of which 156 are entered in the accounts of Fusly 1244 as Jeroyetty or fully assessed to the revenue, and the rest as subject to favorable Shists. Compared with Fusly 1243 there appears an increase of 45 Villages under the head of Jeroyetty arising from the resumption of grants made since the permanent settlement at reduced rates of assessment. By these resumptions an addition was made to the revenue of Rupee 6,556-5-3.'

'The settlement for fusly 1244 was made as in the previous year by Village rents chiefly with the Naidoos and Head men, but in a few instances with others. 135 Villages were settled on Money rents and 21 on Grain rents. In some villages the rents were raised above Fusly 1243 which produced an increase of Rupees 3,012-15-3. On the other hand there was a decrease of Rupees 14,561—in the Grain rented Villages by the fall in the price of Paddy which was 15 Rupees per Garce instead of 26 Rupees, the price realized in Fusly 1243; and a decrease from the same cause in the other Villages of Rupees 9,360-13-9 being the amount realized in Fusly 1243 under a stipulation in the settlement with the renters that the whole profit arising from an increase of price above 20 Rupees per Garce should be carried to the account of the Cirkar.'

'The accounts do not shew the details of the settlement—they are mere abstracts shewing only the total demand on the whole number of villages entered distinctly as Jeroyetty, Agraharum, &c. For the Jeroyetty Villages the Board wish to have more detailed accounts. They desire therefore that the Collector will furnish Comparative Statements of the settlement of Fusly 1243 and 1244 including all the Villages entered as Jeroyetty in Fusly 1244. The statements should be arranged so as to exhibit separately. 1st. The Villages on a grain rent commuted at the current price in both years. 2nd. Villages on a grain rent in Fusly 1243 otherwise settled in Fusly 1244. 3rd. Villages on a Money rent in both years in which there was an increase by the rise of price above 20 Rupees per Garce. 4th. Villages which were settled as Agraharums &c., in Fusly 1243, but as Jeroyetty in fusly 1244. For the 1st Class of Villages the statement should shew the Grain rent—the rate of commutation and the Money Settlement in each year. For the 2nd Class—the Grain rent rate of commutation and Money settlement in Fusly 1243—and the actual settlement of Fusly 1244 however it was effected. For the 3rd Class—the Money rent—the assumed standard of produce for each Village—the actual selling price for Garce—the additional rent charged on the renters as Dhur Nuzzer for Fusly 1243, compared with the rent of Fusly 1244. For the 4th Class—the Beriz of the Agraharums &c. compared with the full rent of Fusly 1244.'

'The result on the whole was a decrease in the settlement of land revenue compared with Land Revenue and Moturpha. that of Fusly 1243 to the amount of Rupees 14,728-4-11 and an increase of Rupees 381-10-7 in the settlement of Moturpha. The settlement was realized in full within the Fusly with exception of Rupees 2,652-5-8—for which there is grain in store valued at about Rupees 2,000. This Grain should be disposed of without delay.'

'The Collector has omitted to furnish a Statement of the Demand Collection and Balance on account of arrears in Fuslies 1243 and 1244 respectively. This statement the Board request that he will supply. It is understood that the amount collected on account of arrears in Fusly 1243 was considerable.'

'The Collector will also furnish a statement of the whole Collections, Charges and Net revenue of Polcondah from the sequestration of the Zemindary to the close of the Fusly 1244. The forfeiture of the Zemindary having been proclaimed by order* of Government it is proper that the balance of Peshcush standing against it should be struck out of the accounts. The amount appears from the Collector's report dated 17th September 1835 and the Statement No. 2 which accompanied it to be Rupees 38,417-7-5—on account of Fusly 1237, the Board resolve to recommend that this sum be written off to profit and loss.'

'The Board are well pleased to observe that arrangements have been made for the introduction in the current year of an individual settlement instead of the former system of Village leases. For this purpose steps were taken during the past Fusly under the direction of Mr. Arbuthnot, the Ryots engaging for the cultivation of their lands as holding them direct from the Cirkar, and a Dowle for the rent being drawn out with reference to the quantity of land and former rates of payment, subject to revision at the Jammahbundy, when by further enquiry and comparing the information received from different quarters any error that may be discovered will be corrected. The Collector states that the system of forming individual assessments where the lands have not been surveyed described by Sir T. Munro as Principal

'Collector of the Ceded Districts, to his Sub Collectors is that which he proposes to act upon. As this is a very important work the Board request that the Collector will forward with his report on the settlement of the Current year a Goshwarah of both the Dowle and the

Dated 30th September 1802.
Enclosure in a letter from Major Munro, 2nd in Cons., 19th May 1835.

'Jammahbundy of all the Jeroyetty Villages, with such explanations as may be necessary to account for the difference between them. Also the Chittas for one Village both of the Dowle and Jammahbundy shewing the lands occupied, and the assessment payable by each individual with remarks explanatory of the increase and decrease that may appear on comparison of the dowle and Jammahbundy. As the Board have already some accounts of the Villages of Boorjah, the Chittas of this Village should be sent. A copy of the Puttah of one of the Ryots of this Village should accompany them. The Board also wish to have a statement of the Collections from all the Villages for 10 years, if it can be made up. The above statements and those required for the past Fusly may be furnished in the native language of the District.'

"Actuated by the sentiments he has expressed as to the advantages of the system of individual settlements, which brings the officers of Government in immediate contact with the people, and knowing that it is approved by Government, the Board are assured that Mr. Freese will spare no exertion to bring it into efficient."

Minute of the R. H. the Governor, dated 30th June 1835. Para. 31.
Min. of Cons., dated 1st Sept.
In Cons., 15th Oct. 1835.

"The Board having consulted their President Mr. Russell, concur with him in opinion, that the arrangement proposed by the Collector for subjecting the Teerustaloo lands to a Quit rent equal to half the full assessment during the lives of the individuals who were found in possession of them, or so long as they continue to occupy them, to be afterwards liable to the full assessment, is advisable and they resolve to recommend that it be sanctioned by Government."

Paras. 15.

'With reference to the observations of the Collector in para. 16 of his report the Board desire that he will submit a statement of any new grants to Pagodas or public works which he deems it advisable to continue subject to a Quit rent with full explanation of the circumstances of each case.'

'It is satisfactory to the Board to find that the Collector had anticipated the orders of Government respecting the pass from Polcondah to Kimeddy. The terms of the arrangement reported by him by which 24 of the Macassadars have engaged to clear the pass and keep it open, on the condition of holding the cleared lands, at first, free of rent and afterwards at a small Quit Rent appear to be in accordance with the intentions of Government and the Board therefore sanction it. The Board understand that among the contractors are Hussainpoorum Latsana Dorah and other Macassadars mentioned by Mr. Russell as having rendered important services during the late disturbance.'

Minute of the Rt. H. the Governor, dated 30th June 1835, Para. 43 & 44. Minutes of Cons., 1st September 1835.
Mr. Russell's report, dated 18th November 1834. Vide Paras. 82, 84, 85.

'The Collector's statement as to the general disposition of the people is satisfactory—it will rest with him to improve it by maintaining a kindly intercourse with them and shewing a readiness to enquire into and redress their grievances, as far as may be in his power. The surrender of Koormana Dorah is a gratifying proof of confidence in him, and the Board approve of the manner in which the Collector treated that person.'

'On the whole the Board consider the Collector's report of the state of affairs to be very satisfactory.'

'Ordered that a copy of these Proceedings be submitted for the orders of Government and that a transcript of the same be forwarded to the Collector of Vizagapatam for his information and guidance.'

114. A copy of the foregoing Proceedings we transmitted to the Collector on the 29th October.

In Cons., 16th November.

115. In reply we received from Government the following Extract from the Minutes of Consultation under date the 10th November

"The Right Honorable the Governor in Council is pleased to grant sanction for writing on to profit and loss the sum of Rupees (38,417-7-5) Thirty-Eight thousand Four hundred and Seventeen, Annas Seven and Pice Five, being the amount of Peshcush outstanding against the Zemindary at the time of its forfeiture to Government."

Minutes of Cons., 10th Novr. 1835.

"The advantages attendant on an individual settlement with the Ryots have been long recognized by Government and the principle of it invariably directed to be acted upon wherever circumstances admitted of its being carried into effect. The Right Honorable the Governor in Council is happy to observe that the recent orders of Government for the substitution of this mode of settlement in the Polcondah District for the old system of rents are already in progress of fulfilment, and he is well pleased to remark the zeal and attention with which the Collector has applied himself to the task. It is necessary however that he should proceed with that caution which the important nature of the duty devolving on him, demands keeping the Board of Revenue continually informed of his proceedings and referring for their advice and instructions in cases of doubt or difficulty. An active search should especially be made for Villages, Cultivation and other accounts and all that may be procurable should be minutely scrutinized and carefully compared. The letter of Sir Thomas Munro alluded to by the Collector contains, as he rightly observes, every necessary information connected with this important subject and he will do well therefore to take the instructions which it contains as the rules of his guidance. The arrangement proposed for the Teerustaloo lands and that for clearing the pass from Polcondah to Kimeddy is approved of."

116. A copy of the foregoing Extract was transmitted to the Collector on the 27th November.

RESTORATION OF THE MARINGHEE ZEMINDARY TO THE SON OF THE EX-ZEMINDAR.

In Cons., 19th March 1835.

117. We received from Government the following Extract from the Minutes of Consultation dated 10th March.

"Read the following Minute of the Right Honorable the Governor."

Minutes of Cons., 10th March 1835.

(Here enter 27th February 1835.)

"The Governor in Council entirely concurs in the expediency of the proposition contained in the above Minute, and resolves in consideration of the valuable services rendered by Kistna Chendroodoo the Dewan of Maringhy and the Doratanums of that Zemindary during the late disturbances in the Vizagapatam District, and in accordance with the recommendation of Mr. Russell late Commissioner in Ganjam and Vizagapatam that a new Sunnud be issued conferring the Zemindary upon Jugganatha Rauze the Son of the Ex-Zemindar with a proviso that he shall not be liable for any debt contracted prior to the date of the new Grant, but for the balance actually due to Government."

"The Board of Revenue will be pleased to submit a new Sunnud drawn up in accordance with the above conditions for the purpose of being executed by the Governor in Council, and

"will in the mean time instruct the Collector of Vizagapatam to manage the Estate on behalf of the Minor under the orders of the Court of Wards and to make the usual allowance for the maintenance of his family."

"The Governor in Council considers it desirable that Jugganatha Rauze should reside at Vizagapatam under the guardianship of Kistna Chendroodoo, and that the Collector should personally take care that his education is well attended to."

"With the view of saving the Ex-Zemindar from being distressed by any personal process at the suit of the creditor, at whose instance the Zemindary was brought to sale, the Governor in Council resolves to agree to the offer made by him to relinquish all claim upon the Ex-Zemindar and his family on condition of the payment to him of Rupees 8,500. It is estimated that the surplus revenue of this Zemindary for fusly 1243 and 1244 will amount to Rupees 9,927-18-5 out of which the above payment may be provided for, and the difference made available towards the liquidation of the arrears of Peshcush standing against the Zemindary the amount of which is understood to be Rupees 22,391-2-1. The outstanding demand on this account at the end of the Current Fusly will thus be reduced to Rupees 20,963-4-8—a sum which there is every reason to expect will be cleared off long before the termination of the Minority of Jugganatha Rauze."

"It being desirable that the settlement with the creditor should be made immediately, the Board of Revenue will be pleased to issue the necessary instructions to the Collector on this subject without delay. The release to be taken from him should be full and binding and should be executed on Stamp paper."

"The Governor in Council sanctions the allowance of 1,000 Rupees for the family of the Ex-Zemindar during the last and Current Fuslies which has been paid under the directions of Mr. Russell."

118. The following letter was addressed to Government under date the 1st June.

"With reference to an Extract from the Minutes of Consultation in the Revenue Department under date 10th March last No. 271, relative to conferring the Zemindary of Maringhy on the son of the Ex-Zemindar, I am directed to submit for the orders of the Right Honorable the Governor or in Council the accompanying letter* from the Collector of Vizagapatam, soliciting sanction for the charges of an Establishment for the Minor Zemindar for the disbursement of 500 Rupees to his family on account of their expenses and for the monthly payment to Veerapa Rauze and Soma Rauze of 10 Rupees each on account of the resumption of the Mocassahs."

"The Board approve of the proposed establishment, and as the charges are within the scale laid down in Clause 2nd Section XIV. Regulation V. of 1804 they are recommended for sanction viz., 125 Rupees a month or 1,500 Rupees a year. Adverting to the instructions contained in the accompanying copy of Mr. Commissioner Russell's letter, and the statement of the Collector, the disbursement of 500 Rupees to the Zemindar's family is also recommended for sanction."

"The payment of allowances on account of resumed Mocassahs has before been authorized by Government, and the Board beg to recommend that it be sanctioned in the present instance."

"In the Minutes of Consultation above referred to it is directed that a new Sunnud should be prepared and that the young Zemindar should reside at Vizagapatam—illness, it is believed has hitherto prevented the Zemindar's taking up his abode at Vizagapatam—and the Collector has been instructed to draw up a Sunnud, which, when received will be submitted."

119. The following order was passed by Government under date the 23rd June.

"The Right Honorable the Governor in Council is pleased to sanction the proposed establishment for the Minor Zemindar of Maringhee at a monthly expense of Rupees (125) One hundred and Twenty-Five, and the disbursement of Rupees (500) Five hundred to his family on account of their expenses as well as the monthly payment to Veerapa Rauze and Soma Rauze of Rupees (10) Ten each on account of the resumption of their Mocassahs."

120. The following letter was addressed to Government under date the 31st August.

"With reference to the correspondence noted in the Margin relative to the grant of the Zemindary of Maringhee in the District of Vizagapatam to Jugganatha Rauze son of the Ex-Zemindar, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying draft of the Sunnud which the Board propose should be issued to Jugganatha Rauze."

"The proposed draft contains the proviso ordered by Government that the Zemindary shall not be liable for any debt contracted prior to the date of the new grant. In other respects it is nearly in the terms of the Sunnud originally issued to the Zemindars at the time of the permanent settlement with the exception of the clause which provides for the sub-division and sale of a part of the Zemindary which has been modified in conformity with Section II. Regulation-I. of 1819."

"The Board think that the Counterpart of the Sunnud should be signed by the young Zemindar and his Guardian conjointly as proposed in the 2nd Article with respect to the Kistbundy."

121. The following order was passed by Government under date the 22nd September.

"The Right Honorable the Governor in Council approves of the draft of Sunnud submitted with the above letter, and orders that a Sunnud prepared according to it and duly signed by the Members of Government and sealed with the public seal, be issued through the Board of Revenue and the Collector of Vizagapatam to Jugganatha Rauze son of the Ex-Zemindar of Maringhy on the execution by his Guardian Kistna Chendroodoo of a Counterpart thereof."

"The Right Honorable the Governor in Council does not consider it desirable that the Minor Zemindar should be required to execute the Counterpart, but on his attaining his Majority he should be required to execute one. The same course should be followed with regard to the Kistbundy mentioned in the 2nd Article of the Sunnud which has been altered accordingly."

122. A copy of the foregoing resolution of Government together with the original Sunnud was sent to the Collector on the 15th October with the necessary instructions for his guidance.

MANAGEMENT OF THE MARINGHY ZEMINDARY FOR FUSLY 1244.

123. On the 16th October we submitted to Government the following Extract from our Proceedings under date the 8th October.

Proceedings, in Cons., 8th October 1835. 'Read the following letter from the Collector of Vizagapatam and the report of the Sub Collector upon the management of the Zemindary of Maringhy for fusly 1244.'

'The demand for fusly 1243 on account of Current revenue amounted to Rupees 24,476-15-0, of which Rupees 24,191-11-7 was realized. The amount of demand for fusly 1244 was Rupees 30,278-3-9 of which Rupees 29,823-10-3 was recovered. The whole balance of fusly 1244 is expected to be recovered and a portion of the balance of fusly 1243. The whole amount of arrears including the balances of these two fuslies entered in Statement No. 1 is Rupees 6,189-8-7—but in the Sub Collector's report it is stated to be Rupees 31,217-7-1. This requires explanation.'

'The mode of settlement followed by the Zemindars renting the Villages from year to year to the principal inhabitants, has been pursued under the Collector's Management, and it will perhaps be most convenient to continue it for the present, but the Collector will intimate to the Sub-Collector that it is considered an object of importance to make an individual Settlement wherever it is possible. The Sub-Collector will keep this object in view and will endeavour in his visits to the Zemindary which should be as frequent as his other duties will admit, to obtain the information and accounts that will be necessary for accomplishing it. He will communicate with the people on the subject, and if he finds that they are prepared to enter into an individual Settlement, he will make the Jummahbundy in that manner in the next Fusly.'

'The Collections it is estimated will amount on the average to Rupees 30,000 and the charges including Peshcush, costs of management and Collection, subsistence of the Minor &c. to Rupees 23,584—leaving a surplus of Rupees 6,416 available for the discharge of the balance of Peshcush, which at the end of the past fusly amounted to Rupees 22,379-2-1 and has since been reduced to Rupees 21,415-10-3. The Sub-Collector estimates that this balance will be discharged in full by the close of Fusly 1248 when the minor will be 14 years of age. From that time until the termination of his minority there ought to be a considerable accumulation.'

'The Court of Wards observe that the sum of Rupees 8,500 ordered by Government to be paid to the creditor at whose instance the Zemindary was brought to Sale in satisfaction of all demands was defrayed out of the Collections of fusly 1244, and that the amount of the purchase Money for which the Zemindary was bought by Government has been recovered.'

'With reference to the remarks of the Collector and Sub-Collector regarding the appointment of a Manager, the Court see no reason for disturbing the present system of management. If the person who is now in charge of the Zemindary is competent, the commission of Manager according to Regulation V. of 1804 may be given to him, but in the orders for his guidance he should be restricted from Acting of his own authority further than he would have done if the Zemindary had been retained as a Government Talook. This is the usual practice when small Zemindaries are under the charge of the Court of Wards.'

'The Court sanction the charges in the account Current No. 3.'

'Ordered that a Copy of these Proceedings be submitted to Government, and that a transcript of the same be forwarded to the Collector for his information and guidance.'

124. A copy of the foregoing Proceedings we transmitted to the Collector on the 16th October.

27th Oct., In Cons., 2nd November 1835. 125. In reply we were informed that the Right Honorable the Governor in Council approved of the observations contained in the above Extract from our Proceedings.

126. A copy of the foregoing was sent to the Collector on the 12th November.

WRITING OFF THE BALANCE OUTSTANDING AGAINST THE RYOTS OF THE MADIGOLE ZEMINDARY.

127. The following letter was addressed to Government under date 23rd April.

To the Chief Secy. to Govt., In Cons., 23rd April 1835. In Cons., 17th Nov. 1834. 9th April 1835, In Cons., 23rd do. No. 16. "With reference to the resolution of Government dated 14th November 1834 No. 1051 I am directed to transmit the accompanying communication from the Collector of Vizagapatam reporting that he has given charge of the Zemindary of Mandigole to the Zemindar and expressing a wish that the sanction of Government may be obtained for striking off Rupees 1,063-6-8 the amount of balances against Ryots of the above Zemindary for fusly 1243."

"The Board concur with the Collector in thinking it advisable that these balances should be struck off and solicit sanction accordingly."

In Cons., 7th May. 128. The following order was passed by Government under date 1st May.

"The Right Honorable the Governor in Council grants authority for writing off the balances outstanding against the Ryots of the Maudegole Zemindary for fusly 1243 amounting to Rupees (1,063-6-8) One thousand and sixty-three, annas six and pice eight."

129. A copy of the foregoing was transmitted to the Collector on the 9th May.

SALE OF A CERTAIN HOUSE AT WALTAIR THE PROPERTY OF GOVERNMENT.

130. The following letter was addressed to Government under date the 19th March.

To the Chief Secy. In Cons., 19th March 1835. 6th in Cons., 19th March 1835, 12th do. 19th do. "I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letters from the Collector of Vizagapatam."

"In his letter of the 6th Instant Mr. Freese submits an offer of 3,000 Rupees for a house at Waltair the property of Government. He subsequently reports that he has received information that the sum of 4,000 Rupees may be obtained for the same house from G. Sooria Narrain Row."

From Govt., 28th April, In Cons., 13th May 1819. "The house in question was originally purchased by Government "from the late Mr. Henry Taylor for Rupees 10,000 for a Cutcherry, "and when the Cutcherry of the Collector was transferred to the commercial buildings it was offered for sale but no adequate tender was received for the purchase "of it."

"The Board recommend that the Collector may receive authority for disposing of the "house by public auction putting it up for sale at Rupees 4,000, the sum which he states that he "has reason to believe G. Sooria Narrain Row is willing to give for it, or at any sum exceeding "that amount which may be privately tendered to the Collector previously to the receipt of the "orders of Government on this letter."

In Cons., 6th April. 131. The following order was passed by Government under date 3rd April.

"The Right Honorable the Governor in Council grants authority for disposing of the "House referred to in the above letter by public auction putting it up for sale at Rupees 4,000 "or at any sum exceeding that amount which may be privately tendered to the Collector."

132. The following letter was received from Government under date 15th December.

From the Chief Secretary, in Cons., 17th Decr. 1835. "I am directed by the Governor in Council to call your attention "to the order of Government in this Department dated the 3rd April "last No. 368 and to request that the result of the sale of the House "therein authorized may be reported with as little delay as possible."

133. In reply we addressed the following letter to Government under date 17th December.

To the Chief Secy., In Cons., 17th December 1835. "In acknowledging the receipt of your letter under date the 15th "Instant, No. 1549 I am directed by the Board of Revenue to report "that the House at Waltair, the property of Government was "knocked down to Goday Sooria Narrain Row for 4,000 Rupees at "a public sale held by the Collector of Vizagapatam. This offer, being the highest bid, was "sanctioned by the Board under date the 8th of June last."

AUTHORITY TO DRAW THE PAY AND ALLOWANCES OF COLLECTOR FOR CERTAIN PERIODS DURING WHICH MR. ARBUTHNOT WAS ACTING IN THE CAPACITY OF COLLECTOR.

134. The following letter was addressed to the Chief Secretary to Government under date the 9th July.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Vizagapatam forwarding an application from Mr. Arbuthnot Sub-Collector of that District for authority to draw the pay and allowances of Collector from the 2nd July to the 12th August 1834—and from the 4th November to the 2nd March last during which periods he was acting in the capacity of Collector, the situation being "vacant and the allowances in consequence undrawn."

"The Board beg to recommend Mr. Arbuthnot's application to the favorable consideration "of Government." The Board observe that this arrangement will not cause any extra expense to "Government since the pay of Sub-Collector with deputation allowance exceeds the Salary of "Collector together with the commission on Extra revenue. The advantage to Mr. Arbuthnot "will be the commission on Estates under management."

135. The following order was passed by Government under date In Cons., 17th Augt. 1835. the 11th August.

"The Right Honorable the Governor in Council is pleased to sanction the payment to Mr. "Arbuthnot of the difference between the full pay and allowances of Collector of Vizagapatam "and the pay and allowances he actually drew for the period during which he acted in that "capacity and the allowances were undrawn."

136. A Copy of the foregoing correspondence was sent to the Collector on the 20th August.

Appointment. 137. On the 20th January 1835 Mr. A. Freese was appointed Collector.

RAJAHMUNDRY.

SETTLEMENT OF GOVERNMENT ESTATES IN FUSLIES 1241, 1242 AND 1243.

138. On the 14th September we submitted to Government the following Extract from our Proceedings under date the 3rd of that Month.

'Read again the following papers relative to the management of "the Government Estates in Rajahmundry in Fuslies 1241, 1242 and "1243.'

1240	From the Collector of Rajahmundry	...	7th in Cons., 23rd July 1832.
1241	{ From	do.	...
	{ To	do.	...
	{ From	do.	...
1242	From	do.	...
1243	From	do.	...

25th July, in Cons., 9th Augt. 1832.
4th Feby., in Cons., 4th Feby. 1833.
21st in Cons., 4th March 1833.
23rd Augt., in Cons., 9th Sept. 1833.
20th Sept., in Cons., 9th Oct. 1834.

'The subjoined statement shows the number of Estates and the Demand Collection and "Balance, in each of the above years and also in Fusly 1240.'

Fuslies.	No. of Talooks in each year.	No. of Estates in each year.	Amaracum		Deduct.				Net Settlement of land Revenue.	Collections within the Fusly.		Balance at the end of each Fusly.		Balance up to May 1835 as per Demand Collection and Balance Statement.		
			Rs.	A.P.	Rs.	A.P.	Rs.	A.P.		Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	
1240	...	3	2,56,901	11 10	20,000	0 0	...	...	2,36,901	11 10	1,83,090	0 1	*56,569	4 6	11,395	2 5
1241	...	3	1,83,895	15 8	1,993	8 0	...	...	1,81,902	7 8	1,56,141	2 10	25,761	4 10	14,638	15 1
1242	...	5	1,63,476	15 11	...	...	...	...	1,63,476	15 11	1,13,443	9 11	50,033	6 0	24,655	0 4
1243	...	6	4,67,843	1 3	7,383	5 6	55,243	14 5	4,05,216	13 4	3,61,232	12 8	43,984	0 8	30,874	7 11
* Balance of Demand of Fusly 1240 ...																
Add difference between Estimate and the actual remission granted at the time of Jamabundy ...																
													53,811	11 9		
													2,757	8 9		
													*56,569	4 6		

For the purpose of a more accurate comparison the following Statement shows the settlement of the Estates which belonged to Government in Fusly 1240 as adjusted for each year from 1240 to 1243.

Fuslies.	No. of Talooks.	No. of Estates.	Yeasabady.		Asearah.		Rented.		Total.		Deduct Remissions.		Net Settlement.		Add Cuttoobady and Items connected with Land Revenue.		Total Land Revenue.		Increase.		Centage.		Decrease.		Centage.	
			Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
1240	3	10	1,82,100	8 9	39,381	11 1	1,16,505	0 5	2,37,987	4 3	20,000	0 0	2,17,987	4 3	18,014	7 7	2,36,001	11 10	...	...	...	...	...	...	...	...
1241	3	10	1,20,091	2 8	10,028	7 2	2,37,776	14 9	1,63,799	9 2	1,993	8 0	1,61,803	1 2	19,373	11 3	1,81,176	12 5	...	...	...	...	56,724	15 5	23	8 4
1242	3	10	49,801	8 9	3,140	13 10	31,026	14 9	89,960	5 4	...	...	88,969	5 4	17,036	14 6	1,01,956	3 10	...	...	...	...	70,520	8 7	43	14 8
1243	3	10	1,30,373	2 11	6,882	13 0	32,098	12 9	1,69,354	12 8	...	...	1,69,354	12 8	18,312	10 3	1,87,667	6 11	80,011	3 1	84	9 9	...	...	...	...

'In 1241 the season was favorable for cultivation but a storm occurred in May which did much damage, destroying all produce that had not been gathered in, and causing great injury to the plantations particularly of the different sorts of palm Trees. Many people perished in the storm, and the loss of cattle was very great. The population suffered much also from the prevalence of cholera and several villages were in consequence deserted.'

'In 1242 the drought which was so general throughout the Peninsula affected this District also, though not so severely as some others—the want of rain within the District and the failure of the usual supply of water by the Godavery caused a great diminution of cultivation, and a deficiency of produce on the lands cultivated.'

'In fusly 1243 the season was much better but not so favorable as to admit of the cultivation being brought up nearly to the usual extent. Hence although

	White paddy, per Pooty.	Black paddy. Rs.
1240...	11½	10½
1243...	25	24½

'the prices were very favorable the settlement of Fusly 1243 in the Estates which belonged to Government in Fusly 1240 fell short of the settlement of Fusly 1240, by Rupees 49,234-4-11 or 20-12-6 per cent.'

'In the rented villages the amount of the demand in Fusly 1242 is nearly double that of fusly 1240 which is obviously to be attributed to an increase in the number of villages under that settlement. Adverting to this circumstance the Board desire that the Collector will explain for what reasons a change is permitted from Veessabady or Assarah to Rent.'

'In fuslies 1241 and 1242, there seems to have been little difference between the mode of settlement followed in the Veessabady villages, and the usual one in the Assarah villages. In the former as well as in the latter the settlement appears to have been formed on the actual produce commuted at the current selling prices, the difference between the demand so determined and the Veessabady Sist being written off as a remission.'

'In 1243 the Collector did not write off the amount which from the enquiries made by him at the Settlement he thought it would be improper to collect [except in the Talook of Analapoor and the Estates of Nagarum] but entered it in the accounts and in the Puttahs of the Ryots as a suspended demand leviable in future. The total sum is Rupees 55,242-14-5. The Collector explained that he "had been led to do this from the consideration that a good year after those which have passed will perhaps admit of some portion of this being brought to account, and what is requisite can be afterwards struck off." "The amount is not entered in the settlement because the collection of any part of it is doubtful, and it did not appear necessary to enhance the Settlement by this addition. Should any part be found to be collectable it will be carried to Sevoy Jummah." For the reasons stated in their separate proceedings of this date the Board are inclined to believe that the Settlement was really made as in the preceding year, and that what is shewn in the accounts as a suspended demand or Huruff is in fact the amount of remissions allowed at the Settlement. If this be the case it will probably be advisable to write off the whole amount. Upon this point they desire that the present Collector will submit his sentiments without delay.'

'In their separate proceedings just referred to the Board have fully considered the mode of settlement here described and have expressed their opinion that in the Government Estates the demand should be determined absolutely at the Jummabundy, the Collector making such remissions as the circumstances of season render necessary, particularly for lands which the Ryots are unable to bring into cultivation. Whatever remissions are allowed should be entered distinctly in the accounts under separate heads shewing the special cause of remissions.'

'The Board desire that Mr. Lewin will give his early attention to the consideration of the Veessabady plan of settlement and the shists introduced by Mr. Kindersly in the Government Estates. They observe that the general complaint has been that the rates of commutation assumed by him were too high, if this is the only fault of his shists the remedy is easy. With respect to prices the Board deem it proper to observe with reference to the remark of Mr. Crawley in para. 3 of his report for Fusly 1241 that it is not the retail selling price, but the wholesale prices at which grain is purchased by general dealers that should be referred to in any settlement.'

'It would serve no good purpose now to enter into an examination of the details of each settlement—what is of importance is to consider the balances in order that the burden of those which cannot be recovered without trenching upon the Ryot's means of reproduction, and which while they are impending over him must have the effect of repressing his energies, may as soon as possible be removed. The Board desire that the Collector will examine the balances with this view and that he will submit a report upon them as soon as he is able to do so satisfactorily.'

'From the accounts furnished to the Board it appears that the total amount of collections from all sources, arrears and current, was in fusly 1241 Rupees 20,98,755-12-2, in fusly 1242 Rupees 19,57,701-11-5 and in fusly 1243 Rupees 27,78,002-13-11. The charges exclusive of advances recoverable, and disbursements not connected with the Collection of the Revenue amounted to Rupees 1,70,523-12-0—in fusly 1241, Rupees 3,15,171-14-1 in fusly 1242, and Rupees 3,46,873-2-8 in fusly 1243 bearing the proportion of $8\frac{2}{16}$ — $16\frac{11}{16}$ and $12\frac{73}{16}$ per cent. respectively to the Gross Collections.'

'In his report for Fusly 1241, the Collector stated that the collections in two Estates which had recently reverted to Government had been impeded in consequence of the Ryots having been subjected to distraint under process of the Court, on account of arrears which accrued while the Estates were in the possession of the late proprietors. The Ryots he observed were deterred from cultivating in consequence, and in one instance where Tuccavy had been given and Bullocks purchased with which the ryot had commenced cultivation, these were seized for his former balances. The Collector stated that he had addressed the Court on the subject, but he did not mention what was the result of his motion. The Board request that the Collector will furnish information on this point.'

'The current revenue must be satisfied from the crops on the ground, prior to all other claims, and the Board apprehend that the distraint of Cattle or seed Grain, the means of purchasing which have been advanced by Government is unwarrantable. They must be considered as virtually pledged to the Government until the advance is recovered.'

'The Board moreover adverting to Section XV. Regulation XXVI. in which it is expressly declared that the purchaser of an Estate at public sale is the lawful successor to all the rights and property of the former possessor in the lands purchased, are at a loss to understand how a Court can authorize the former possessor to recover from the ryots arrears which accrued previously to the transfer, and which can only be paid out of the present resources, which ought to be applied to the discharge of the current revenue. They request that the Collector will procure a copy of any Decree that may have been passed adjudging such arrears to a former possessor, and submit it for their consideration.'

'The Board think it would be advisable that a clause should be added to the advertisement announcing the intended sale of Estates for arrears of revenue declaring that the interest of the Proprietors in such Estates shall wholly cease and all claims outstanding against the Ryots for

'balances of Revenue shall be transferred to the new purchasers—the Board do not apprehend any legal objection to this course, but if there be any doubt on the point, the question might be referred for the consideration of the Court of Suder Udaulat.'

'Ordered that Copies of these Proceedings be submitted to Government and to the Collector of Rajahmundry.'

139. A copy of the foregoing Proceedings was transmitted to the Collector on the 14th September.'

140. In reply we received from Government the following Extract from the Minutes of Consultation under date 17th November.

The settlement of the Government Estates in the Zillah of Rajahmundry amounted "it is observed to Rupees 2,36,901-11-10 in fusly 1240 while in the three subsequent fuslies being those under review the results were in fusly 1241 Rupees 1,81,902-7-8, in fusly 1242 Rupees 1,63,476-15-11 and in fusly 1243 Rupees 4,05,216-13-4. The total amount of Collections from all sources, arrears and current was in fusly 1241 Rupees 20,98,755-12-2 in fusly 1242 Rupees 19,57,701-11-5 and in fusly 1243 Rupees 27,78,002-13-11. The charges, exclusive of the advances recoverable, and disbursements not connected with the Collection of the revenue, are stated to have amounted to Rupees 1,70,523-12-0 in fusly 1241, Rupees 3,15,171-14-1 in fusly 1242, and Rupees 3,46,873-2-8 in fusly 1243, bearing the proportion of 8 2/16, 16 1 1/16 and 12 7 1/16 per cent respectively to the Gross Collections."

"Pending the receipt of the further information called for in the Minutes of Consultation of the 10th November 1835, the Right Honorable the Governor in Council deems it unnecessary to record in this place any observation on the subject of the mode of settlement referred to in the 9th and 10th paras. of the Board's Proceedings."

"The Board did right in desiring the Collector to inform them, for what reason a charge had been permitted in the settlement of several villages from Veasabady and Assarah to rent. It would appear from the Collector's report now submitted that changes from one mode of settlement to another have been continually taking place apparently in a very arbitrary manner. The Right Honorable the Governor in Council is of opinion that the settlement of the whole of the villages in the Government Estates should be conducted on one uniform principle, a mode of proceeding which it is believed would not only render the accounts much clearer and thereby occasion less trouble to the Collector, but enable him by comparing results in adjoining villages to check irregularities with greater facility and by taking in the whole at one view to simplify the general management."

"It is observed that the Board have not directed their attention to the subject of the Mauniam lands which abound in these Estates, the confusion existing regarding which is pointed out by the late Collector in the 15th para. of his report dated 20th Sept. 1834. It is not precisely understood of what description of persons the late Collector meant that the Committee which he proposed to appoint for the investigation of these abuses should consist. It would however be a more simple course for the Tahsildar or Ameen to report on each of the cases in succession to the Collector who might refer them to the Board of Revenue for their orders. The season of Jummaundy would appear to present a favorable opportunity for remedying abuses connected with the possession of Mauniums, as it should for the detection of all other frauds and practices of a corrupt nature."

"The Board have also omitted to notice the reference made to them by the Collector on the subject of Cuttoobady Enams. The Collector states that he "is desirous of obtaining the Board's opinion whether it would not be more satisfactory that the Cuttoobaddy should altogether fixed on the land, (leaving the occupant to cultivate it as he pleases) than that an assessment should be levied on the trees." "The Board will be pleased to take this subject into their consideration. It is certainly desirable that the tax payable by the Enamdars should always be the same and this object can of course never be obtained, when the tax in question is permitted to fluctuate with the produce of the land whether that be trees or any other, production of the soil."

"The Government Estates in the Zillah of Rajahmundry have, it is feared from mismanagement and other causes, been reduced to a state of very great and general depression. The results of fusly 1243, sufficiently demonstrate that their resources have been so considerably impaired that their recovery from the effects of even one unfavorable season is a slow and difficult operation. To raise them from their present deteriorated condition to a more favorable state, is an object to the accomplishment of which, the Right Honorable the Governor in Council is assured, the present Collector will direct his best exertions."

"The Board it is observed have called upon the Collector to furnish a statement of the outstanding balances which are considered irrecoverable. The Collector will be careful recommending to be struck off, any that may admit of being easily collected. The poor Ryot should be at once relieved from the pressure of the balance against him, which could only be realized by the sale of his house and effects, but no portion outstanding against rich and refractory individuals ought to be remitted. The Collector will submit the report which has been called for with the least practicable delay."

"The subject discussed in Paras. 14 to 17 is one of considerable importance and difficult and the Right Honorable the Governor in Council is anxious to be made acquainted with the result of the Board's call for information as noticed at the conclusion of Para. 14 and in Para. 16 of their Proceedings. When communicated he will be prepared to cause a reference to be made, if necessary, to the Suder Udaulat as suggested in the 17th Para. Looking however to the concluding sentence of Section XXIII. Regulation XXVII. of 1802 it seems unreasonable that the claims of a proprietor of an Estate to balances outstanding against the Ryots at the time of sale should be less respected than those of a defaulting farmer of Government whose lease is annulled. It would appear just that the same principle should be applicable alike to both cases."

141. A copy of the foregoing was transmitted to the Collector on the 4th January 1836 with the necessary instructions for his guidance.

OBSERVATIONS OF GOVERNMENT ON THE MANAGEMENT OF CERTAIN ESTATES FOR FUSLY 1242.

In Cons., 26th May 1834.

In Cons., 17th Augt. 1835.

142. In reply to our Proceedings under date 26th May 1834 we received from Government the following Extract from the Minutes of Consultation under date the 4th August.

"The Right Honorable the Governor in Council concurs with the Board of Revenue considering the proceedings of the Collector in taking upon himself to depart from the long established mode of settlement to be highly injudicious and as calculated to have a pernicious effect as regards the future realization of the revenue."

"The very defective manner in which the late Collector's Reports were got up as well as his delay in furnishing information when called for is also much to be reprobated as displaying a serious want of attention to his duty."

"It is very desirable that a correct and detailed statement of the outstanding balances in the district should be submitted as soon as possible with a view to its being clearly ascertained what portion of them is likely to be realized and what it may be expedient to remit."

"The Right Honorable the Governor in Council concurs generally in the other observations of the Board of Revenue contained in the proceedings under Review."

143. A copy of the foregoing was sent to the Collector on the 14th September.

MANAGEMENT OF CERTAIN ESTATES UNDER THE COLLECTOR'S CHARGE FOR FUSLY 1243.

144. On the 14th September we submitted to Government the following Extract from our Proceedings under date the 3rd of that month.

Proceedings, in Cons., 3rd Sept. 1835.

'Read again letter from the Collector of Rajahmundry.'

In Cons., 4th May 1835.

(Here enter No.—dated 1st April 1835.)

'Mr. Crawley states that on receiving the Board's Proceedings of the 26th May 1834 in which he was censured for making remissions in Fusly 1242 on account of the failure of produce for want of rain, he "considered that it might be corrected in the Estate of Cottapilly because there was little balance previously outstanding against the Ryots, and the assessment is not so heavy as it is in other Estates to have made partial entry of the amount remitted appeared objectionable, and therefore the whole amount has been brought back to account." He adds that he has no doubt that "a portion of the demand which was not before demanded will be recovered." "If, as the Board understand from this Statement the remissions allowed in Fusly 1242 have been reassessed upon the Ryots, they must observe that such a measure was not intended; it was not meant to disturb the settlement of Fusly 1242 though it was not fully approved of. The intention was to restrain the Collector from deviating from the Veesabaudy system in future settlements." But in the accounts now before them the Board do not find any trace of the adjustment stated by the Collector to have taken place, the Demand Collection and Balance of Fusly 1242 being entered in the present Accounts exactly as in the Accounts of that year. If however the remissions allowed in Fusly 1242 have been generally revoked and are entered in the District Accounts as a recoverable balance, the Board think that the amount should be again written off except where it is proved that the remissions were obtained through fraud.'

'Referring to the observations of the Board in their proceedings of the 26th May disapproving of the remissions allowed in Fusly 1242 for waste and short produce, the late Collector remarks that no such remissions will be found in the Accounts of Fusly 1243, but that under the head of Huruff is entered so much of the Shist as he deemed it necessary to delay in the current fusly, but which will be collected as far as possible from the produce of future years. The same arrangement is adopted in the Accounts of the Estates belonging to Government and to Minors. Considering the late period of the Fusly at which the proceedings referred to must have been received by the Collector the Board apprehend that the settlement not only in these Estates but in those belonging to Government and to Minors had been already concluded, and they think there is every reason to believe that it was conducted in the same

'manner as in the preceding year. They conceive that the amount entered under the head of Huruff is really the amount of abatements &c. actually allowed at the Settlement previously to the receipt of the Board's Proceedings and which would have been entered in the accounts as remissions, but for the objection expressed by the Board in those proceedings. If such be the case, which can hardly be doubted unless it be supposed that the settlement was delayed to the end of the Fusly, or even later, it would scarcely be consistent with good faith to continue the sums under the head of Huruff as a demand to be enforced against the Ryots at a future opportunity. The Board therefore desire that the present Collector will make enquiry regarding the Huruff in all the Estates, and report his sentiments according to the information obtained by him as to the propriety of remitting it.'

'The Board have again considered the question of granting remissions from the Veesabady shists on account of lands left waste and failure of produce from adversity of season and they proceed to record their conclusions.'

'The Estates under the management of the Collector are, 1st those belonging to Government. 2nd those belonging to Minors under the charge of the Court of Wards. 3rd under attachment by orders from the Court. 4th those under attachment for arrears of revenue.'

'In the Estates belonging to Government where the settlement is annual and with the Ryots individually it should certainly be conducted on the same principles as in other Districts where a Ryotwar settlement prevails. Accordingly the land which is left waste from the inability of the Ryots to cultivate it should be deducted, and the settlement of the cultivated land should be made upon the basis of the Vasabaddy shist modified as the circumstances of the season render necessary, with a due regard to the principle that remission is not to be allowed for partial failure of produce on particular fields, but upon a general view of the outturn of the whole cultivation of the individual by whom it is claimed and a combined consideration of produce and price. The demand should be determined and fixed absolutely at the Jumah-bundy.'

'With respect to the Estates of Minors and other disqualified land holders they are to be managed by Collectors in the manner prescribed by the Regulations, or agreeably to such special orders as they may receive on particular cases from the Court of Wards. It is clearly competent to the Court of Wards to order the settlement to be made in such manner as in their judgment will be most conducive to the best interests of the Estate and as there can be no question of the expediency of making occasional remissions to relieve the Ryots when the demand presses too hard upon them, and if enforced would cripple their means, the Board as Court of Wards resolve to authorize the Collector in the settlement of Estates belonging to incapacitated proprietors now under his management to make remissions in such cases in the same manner as in the Government Estates. The rule according to which all balances which have accrued during the disqualification of a proprietor are struck off when his Estate is restored to him prevents any objection to this mode of proceeding on his part.'

'There is a much greater difficulty in the case of Estates which are under the management of the Collector by order of a Court or which are attached for arrears. This difficulty was felt and expressed strongly by the Board in their proceedings under date the 26th May 1834. They thought that in Estates under management for the proprietors the Veesabaddy Settlement must be adhered to, that the Current Collections might be regulated with reference to current prices, but the Veesabaddy shist

'must not be remitted but entered as an outstanding balance. High as the Veessabaddy shists are and deteriorated as the circumstances of the Ryots have become in consequence of the calamities they have experienced in the late unfavorable seasons, there is no reason to believe that balances which have necessarily stood over from the insufficiency of the resources of the year for which they are due could be recovered from the resources of another year without pressing upon the Ryots so as to reduce their agricultural means and the Board could not under such circumstances authorize any attempt being made for their recovery. But it must have the effect of repressing the energies of the Ryots to know that such balances are hanging over them. There can be no doubt of the expediency, indeed necessity after such calamities as have lately devastated the Country to give the Ryots every encouragement, and to remove every impediment to exertion on their part, it is indeed of vital importance to the interests of the proprietor to induce them to make the most active and energetic exertions to restore cultivation to the former standard but for this end it seems to be indispensable to remit the old balances, and especially to limit the demand of every year to what the actual state of cultivation and produce enables the Ryots to pay with ease. In fact though the Zemindars have always maintained the Veessabaddy shists, yet they have been accustomed to make remissions for unfavorable seasons; sometimes it is true making up for those remissions by additions to the demand in favorable seasons. As stated by Mr. Hodgson in his report on Peddapore "the

Enclosures in letter from Government, 8th in Cons., 17th April 1806.

23rd November 1805.

'shist is the basis of the adjustment and circumstances of season determine whether it shall be receded from or added to and how." "Where there are engagements actually subsisting, between the proprietor and his Ryots, the Collector must undoubtedly enforce them as far as he can. Where there are no such engagements he is directed to make the settlement himself according to the established rates and usages of the Purganah; by which the Board understand that he must make those rates the basis of his settlement, but not that he is absolutely without a discretion to modify the demand, or which is nearly the same thing to regulate his collections according to circumstances.'

'There can be no doubt that if in the late unfavorable season the Zemindars had been themselves in possession of the Estates which were actually under the Collector they would have made remissions.'

To Collector, 22nd in Cons., 22nd Sept. 1831.

Pro., in Cons., 23rd Feby. 1832.

From Govt. 10th In Cons., 12th April 1832.

From Govt., 23rd April, In Cons., 29th April 1833.

'In Guntoor the nominal settlement of the Zemindars being notoriously higher than the Ryots could bear, the Collector has been expressly authorized to lower them in the Estates under his management to such an amount as can be collected. And Government have expressed their opinion that the old balances should be remitted.'

'On the whole the Board are now of opinion that the late Collector did not err in allowing remissions at the settlement. Although they still think that he was wrong in abandoning entirely the Veessabuddy shists, and they are far from being satisfied that the remissions were made with due discrimination and under proper checks. The Collector will therefore understand that instead of settling the demand absolutely according to the Veessabuddy shists, but regulating his collections according to current prices, leaving the difference outstanding as a balance, he is to make the Veessabuddy shists the basis of the settlement allowing such abatement for land uncultivated &c. as appear to be necessary according to the circumstances of the season. The Board think it desirable that the enquiry commenced by the late Collector as stated in the 41st Para. of his letter dated 1st April last should be followed up.'

'The following abstract shows the Demand Collection and Balance of the Estate of Cottapilly the Mocassah of Juggapatty Nagarum and the Enam-lands of Puntipaud according to the Statement No. 1 submitted with the Collector's report.'

	DEMAND.				COLLECTION.				BALANCE.			
	Arrears including Tuccavy.		Current Do.		Arrears Do.		Current Do.		Arrears Do.		Current Do.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Cottapilly ...	13,227	11 10	21,656	12 6	3,179	13 3	14,492	0 9	10,047	14 7	7,164	11 9
Juggapatty Nagarum ...	623	10 2	2,532	0 0	314	0 0	1,739	2 0	319	10 2	792	14 0
Puntipaud ...	183	11 0	224	0 0	174	0 0	200	0 0	9	11 0	24	0 0

'It appears however that the current demand in the above abstract includes the Hurruf or the amount suspended. The real demand, exclusive of Tuccavy, settled to be collected for Cottapilly it appears by statement No. 6 was Rupees 16,748-10-5. Hurruf Rupees 2,408-2-1. The amount of Hurruf or Juggapatty Nagarum and Puntipaud does not appear.'

'The Collections on account of the Current demand exclusive of Tuccavy within the Fusly from the Cottapilly Estate amounted to Rupees 12,560-10-9 and the balance after deducting Hurruf was Rupees 4,756-9-8. It appears that this balance has been reduced by subsequent Collections. The balance of arrears has also been considerably reduced since the close of the Fusly.'

'The Peishcush of Cottapilly is Rupees 12,789, which added to a balance of Rupees 25,045-8-8 standing from former years made the Total demand of Government for Fusly 1243 Rupees 37,834-8-8; of this the sum of Rupees 14,107-0-11 was recovered leaving a balance of Rupees 23,727-7-9.'

'It would appear that Rupees 542-13-0 being the amount of the Collections of the Puntipaud Enam lands was carried to account in part of the Cottapilly balance of Peishcush but it is not credited in the settlement of the Demand Collection and Balance of Peishcush for the year.'

'There remained a balance of Rupees 4,931-0-1 on hand on account of the Mocassah of Juggapatty Nagarum which should be invested as proposed by the late Collector.'

'The Board sanction the charges of management for the Estate of Cottapilly, the Mocassah of Juggapatty Nagarum, and Puntipaud, amounting to Rupees 4,671-11-6.'

'The Cottam Estate was rented by Villages, generally to the Ryots of the villages, an arrangement which the Board approve, and they are inclined to think that under existing circumstances, until the Collector is better prepared to conduct a detailed management, it would be advisable to extend it. The amount of the settlement was Rupees 32,120-12-0 being nearly equal to the average collections of 13

'years from 1229 to 1241 to which adding Tuccavy the whole demand for the year was Rup
'34,120-12-0.'

'The amount collected within the Fusly was Rupees 33,228-9-6 since which Rup
'757-3-2 have been brought to account. The total collection within the Fusly of arrears, curru
'and Tuccavy was Rupees 34,737-1-9.'

'The Peshcush of the year Rupees 27,163-8-0 was realized in full and Rupees 3,636-15
'was recovered on account of arrears, leaving a balance still outstanding of Rupees 14,457-5-.

'At the end of the Fusly there was a sum of Rupees 28,075-9-11 at the credit of the Estat
From Collector, 1st April. 'of which Rupees 24,235 is invested in Government Securities und
Para. 30. 'the charge of the Register of the Sudder Udalt. The late Colle
In Cons., 4th May 1835. 'tor it appears took the necessary steps in order that a portion
'the sum invested may be applied to the liquidation of the outstanding balance of Peshcush.'

Statement No. 3.

'The Board sanction the charges of management for this Estat
'Rupees 3,177-5-7.'

'The demand upon these Estates exclusive of Hurruff was settled at Rupees 1,70,755-3-4 o

	RS.	A.	P.
Cotah and Ramachendrapoorum Shist ...	1,94,382	2	7
Deduct Huriff ...	23,626	15	3
	1,70,755	3	4

Rupees 13,000.

'which Rupees 1,49,256-13-11 was collected
'within the Fusly leaving a balance of Rupee
'45,125-4-8 of which up to the end of April only
'Rupees 5,224-6-0 had been collected. The sum
'of Rupees 27,688-13-7 was collected within the
'Fusly on account of arrears. The Tuccavy
'advanced for the cultivation of the Fusly was recovered in full. The total amount realized
'within the Fusly of current, arrears, and Tuccavy was Rupees 1,90,348-5-0.'

'The Peshcush for the year Rupees 1,24,596-8-0 was realized fully, with Rupees 34,270-13-11
'of arrears, total Rupees 1,58,867-5-11. The present balance of Peshcush is Rupees 35,088-3-8.'

'There remained on hand at the end of the year a balance of Rupees 16,570-8-0. It is of
'course necessary to keep a sum in hand to provide for the early current charges until the
'Collections of the new year come in but the above sum would appear to have been more than
'sufficient for that purpose.'

'The Board sanction the charges of management for these Estates Rupees 24,842-12-7
Statement No. 3. 'exclusive of Commission for which there should be a separate
'application as usual.'

'The demand upon the portion of this Estate under the management of the Collector was
settled exclusive of Hurruff at Rupees 1,139-5-7 of which Rupees
Taleka Cherla. '785-8-10 was collected within the fusly, a further sum of Rupees
Peshcush ... 963 8 0 '246-9-0 was collected on account of arrears making a total of Rupees
Deduct ... 681 10 4 '1,032-1-10. The sum carried to the account of Peshcush was
280 13 8 'Rupees 681-10-4 leaving a balance of Rupees 280-13-8 in addition to
2,086 6 6 'a former arrear of Rupees 2,086-6-6.'

2,367 4 2

From Collector, 1st April, Para. 33.

	RS.	A.	P.
Amount of rent for 5 years ...	7,975	0	0
Peshcush do. ...	4,812	8	0
Surplus ...	3,162	8	0
Balance as above ...	2,367	4	2

'It is satisfactory to observe that the late
'Collector effected a rent of this division for 5
'years which will leave a surplus sufficient to
'discharge the Balances of Peshcush with inter-
'est within that time.'

Statement No. 3.

'The Board sanction the charges of management Rupees 462-8-0.'

'Ordered that copies of these Proceedings be submitted to Government and to the Collector
'of Rajahmundry for his information and guidance.'

145. A copy of the foregoing Proceedings we transmitted to the Collector on the 14th
September.

In Cons., 23rd November.

146. In reply we received from Government the following
Extract from the Minutes of Consultation under date 10th November.

"The Board of Revenue in their Proceedings of 26th May 1834 found fault with the
Minutes of Cons., 10th Novr. "Collector of Rajahmundry for resorting to estimates of the produce
1835. "in the Veessabuddy villages and making his settlement with
"reference to the actual means of the Ryots. They admitted the
"necessity of making abatements to meet the circumstances of the Ryots, but they blamed the
"manner in which it had been done and considered that, that the Collector in remitting the
"difference between his actual settlement and the "shist" had compromised the rights of Govern-
"ment in the estates that have been bought in, and of the Zemindaries in those under his
"temporary management on the Zemindar's behalf."

Note. See Para. 80.

"With reference to the dif-
ference between the current
prices of grain and the Veessa-
buddy commutation prices
keeping the Veessabuddy grain
Dowle as the standard pro-
duce."

"They observed that as the necessity of making abatements in
"the amount of the shist was owing principally to the reduced value
"of produce and not to deficient crops, the settlement should have
"been made by applying the current prices to the Veessabuddy Grain
"dowle, and that the difference between the settlement and the shist,
"instead of being remitted, should have been entered in the accounts
"as a balance and they desired that this system should be observed in future."

"The present Board in their proceedings of the 3rd September 1835 now under review
"have taken an entirely different view of the case, and are of opinion that the late Collector did
"not err in allowing remissions at the settlement."

"As far as the Right Hon'ble the Governor in Council is enabled to judge from the infor-
"mation before him, it would appear that the "Shist" is a money assessment and it is probable
"that there is no record of the grain rates upon which it is supposed to have been established.
"It does not appear to be even known when it was introduced. The Collector therefore may
"not possibly have the means of regulating his proceedings by that standard. The system of
"obtaining Estimates of the produce is understood to be universal among the Zemindars and
"to be done in the rented villages, as well as in those where the crop is shared. It is in fact
"the only way they have of judging what it is proper or perhaps, in their view, possible to
"collect."

"Although nominally the standard of demand, it is stated by Mr. Hodgson in his report
"on Peddapoor that the "shist" in all probability has always yielded to circumstances. If the
"season was such as to enable the Zemindar to collect more than the shist, the demand was
"raised: if the Ryots had not the means of paying so much, it was lowered, the difference being

"carried to account as a balance; thus providing a pretext for raising the demand again in order to collect more than the shist when the opportunity might occur."

"The question now seems to be whether the practice above described as is in use by the Zemindars shall be continued."

"Upon the whole, the Right Hon'ble the Governor in Council is of opinion that the present Collector should be directed to investigate the case minutely with a view to ascertain the precise nature of the shist and Zemindar's settlement: the liability of the shist to be deviated from and in what manner; whether it is the legal and fair standard. If it is, the system of keeping the difference between it and the actual settlement outstanding against the Ryots, with the view of raising the demand in favorable years would appear to be alike inconsistent with justice and the improvement of the country."

147. A copy of the foregoing was transmitted to the Collector on the 23rd November for his information and guidance.

EXTRA REVENUE FOR FUSLY 1243.

148. On the 25th May we submitted to Government the following Extract from our Proceedings under date the 18th of that Month.

Proceedings, In Cons., 18th May 1835.
5th In Cons., 19th January 1835.

"The Board proceed to record their observations on the report of the Collector of Rajahmundry regarding the management of the extra sources of Revenue in that District for Fusly 1243."

Salt.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	2,60,273	10	5	3,64,117	5	5	1,03,843	11	0	...	...	...
Balance on the 12th July	...	...	...	...	...	...	...	...	...	...	...	...
Current Collections	2,60,273	10	5	3,64,117	5	5	1,03,843	11	0	...	...	...
Extra do.	318	3	1	1,928	10	4	1,610	7	3	...	...	...
Arrears	...	...	...	...	...	...	...	...	...	...	...	...
Total	2,60,591	13	6	3,66,045	15	9	1,05,454	2	3	...	...	...
Charges	52,254	1	10	1,01,601	8	0	49,347	6	2	...	...	...
Net Revenue	2,08,337	11	8	2,64,444	7	9	56,106	12	1	...	...	...

"The increase in the salt collections was occasioned by their having been a much larger quantity exported to Calcutta and other parts than in Fusly 1242 the increase on that account alone being 1,25,834-2-3. In the sales for home consumption there was a small increase of

Para. 3.

"Rupees 1,886-1-1 the collections on account of Inland sales fell below those of Fusly 1242 by Rupees 21,733-11-0 which the Collector states was in all probability caused by the mortality among the cattle of the Brinjaries which the former season must have occasioned, and the difficulty of finding water for those which were preserved. The increase in the charges was occasioned by the extension of the manufacture in Fusly 1243; the charges on which account were greater by 40,103-4-7 than in the preceding year. In the shipping and weighing charges there was an increase of 9,439-3-1."

Sayer.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	1,27,783	6	5	1,39,347	6	1	11,563	15	8	...	...	...
Balance on the 12th July	10,275	7	0	10,447	10	1	172	3	1	...	...	...
Current Collections	1,17,507	15	5	1,28,899	12	0	11,391	12	7	...	...	...
Extra do.	...	...	...	5,203	5	7	5,203	5	7	...	...	...
Arrears	9,467	13	10	5,850	1	6	...	...	...	3,617	12	4
Total	1,26,975	13	3	1,39,953	3	1	12,977	5	10	...	...	...
Charges	11,988	15	2	9,907	14	8	...	...	...	2,081	0	6
Net Revenue	1,14,986	14	1	1,30,045	4	5	15,058	6	4	...	...	...

"A small portion of the above demand, Rupees 572-6-1 was under Amanie; the remainder was the amount of rent, which exceeded that of Fusly 1242 by Rupees 11,750; in the Amanie collections there was a decrease of 186-0-4 making the net increase in the demand as above shewn Rupees 11,563-15-8; of the balance due at the close of the Fusly Rupees 6,001-12-3 were collected by the 30th November the present balance according to the last Demand Collection and Balance statement amounts to Rupees 2,766-9-6."

"A portion of the Sayer balances due on account of Fuslies prior to 1242 have been recovered, and the remainder is represented as recoverable with the exception of Rupees 3,791-12-1. Of the balance of Fusly 1238, entered as doubtful and Rupees 383-1-1 of the balance of Fusly 1240, which is represented to be irrecoverable; this latter sum was represented by the Collector in his report for Fusly 1242 as due by the renter of Samuldavee who was possessed of no property and had moreover absconded, and his security had paid up as much as he engaged to be responsible for. With reference to the 4th Para. of the Minutes of Consultation dated 8th April 1834 upon this subject, the Board think that this balance might now be written off from the accounts and they resolve to recommend that authority may be granted to the Collector for so doing. The Board approve of the measures which the Collector proposes to take for the recovery of certain of the balances adverted to in Paras. 9 and 10 of his report."

Sea Customs.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	12,878	10	0	11,382	11	9	...	...	...	1,495	14	3
Balance on the 12th July	...	...	...	...	...	...	...	...	...	...	...	...
Current Collections	12,878	10	0	11,382	11	9	...	...	...	1,495	14	3
Extra do.	...	...	...	...	...	...	...	...	...	...	...	...
Arrears	...	...	...	...	...	...	...	...	...	...	...	...
Total	12,878	10	0	11,382	11	9	...	...	...	1,495	14	3
Charges	4,114	14	8	3,979	10	4	...	...	...	135	4	4
Net Revenue	8,763	11	4	7,403	1	5	...	...	...	1,360	9	11

Para. 11.

"The decrease under this head is stated to be owing to the suspension of the levy of duty on grain during a portion of Fusly 1243."

"Agreeably to the recommendation of the Board of Revenue, the Right Honorable the Governor in Council grants authority for writing off from the Accounts the sayar balance of Fusly 1240 which is represented to be irrecoverable, amounting to Rupees 388-1-1."

151. A copy of the foregoing was transmitted to the Collector on the 12th June.

WRITING OFF THE BALANCE OUTSTANDING AGAINST THE LATE PROPRIETOR OF THE COMADAVILLY ESTATE.

152. The following letter was addressed to Government under date the 30th March.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Rajahmundry, reporting on a Petition from one Chelcauny Ram Row the late proprietor of the Comadavilly Estate sold for arrears of Revenue in September 1833 and purchased on account of Government, in which he objects to a demand made on him for a balance still outstanding against him on account of the abovementioned Estate, on the ground that the Estate was not sold when first advertized, tho' he did not apply for delay, and that large arrears accrued during the period it was under the Collector's management."

"Comadavully was advertized for sale on the 15th November 1832 on account of arrears, due for fusly 1241. The sale did not then take place because a doubt arose as to who was the real Proprietor, the Collector seeing reason to believe that although the Estate was registered in the name of Chelcauny Ram Row it had been purchased with funds belonging to Stree Baviah Mother of the Minor Zemindar of Pettapoor for her daughter. Chelcauny Ram Row was the Manager of the Pettapoor Zemindary at the time."

"It is not necessary to enter into this question here. It was discussed in the correspondence noted in the Margin and the result was, that the Board concurred with the Collector in deeming it inadvisable to interfere further in the dispute, and in thinking that the Widow Stree Baviah should be left to take such legal measures on the behalf of her daughter, for the recovery of the Estate, as might seem to her fit."

"The Estate remained under attachment during Fusly 1242 and the arrears for fusly 1241 not being recovered, but on the contrary additional arrears having accrued it was sold in September 1833 on account of the whole balances of Fuslies 1241 and 1242 and bought by Government for Rupees 425."

"In the cases of the Doovah Estate, and those of the Widow of Cochirlacottah Vencat Row, which were bought for Government, Government were pleased to remit the balances due from the commencement of the fusly in which they were attached up to the day of sale, because the practice of charging the arrears of the fusly in which Estates have been brought to sale against the late proprietors was not usual in Rajahmundry"

Board's proceedings, in Cons., 27th Feby. 1834.
To Cf. Secy. to Govt., 30th October 1834.
In Cons., 30th do. do.

From Collr. of Rajahmundry, 23rd Novr., in Cons., 10th Decr. 1832.
From do., 28th Decr., in Cons., 17th Jany. 1833.
To do., 17th in Cons., 17th Jany.
From do., 18th Feby., in Cons., 4th March.
To do., 4th in Cons., 4th March.
From do., 23rd April, in Cons., 2nd May.
To do., 2nd in Cons., 2nd May.

"before the time at which those Estates were sold and because, in regard to the latter Estates, the delay in their sale arose from causes over which the late Proprietor had no control, and she had nothing to do with the management during the period for which the arrears were charged against her."

"The claim of Chelcauny Ram Row to indulgence rests on similar grounds, and the Board therefore beg to recommend that the demand against him may be limited to the balance for Fusly 1241 after deduction of the sum for which the Estate was purchased for Government and that the Collector may be authorized to write off the remaining arrears outstanding against him. If this arrangement is approved the Collector will be required to report for special sanction the exact amount to be written off."

153. In reply we received from Government the following Extract from the Minutes of Consultation under date the 10th April.

"The Right Hon'ble the Governor in Council is pleased to direct that the demand on account of arrears against the late Proprietor of the Comadavilly Estate be limited to the balance for fusly 1241, after deduction of the sum for which the Estate was purchased for Government and authorizes the Collector to write off the remaining arrears outstanding against him the exact amount of which the Collector will report for special sanction."

154. With reference to the foregoing correspondence we addressed the following letter to Government under date 23rd July.

"I am directed to transmit the accompanying further correspondence with the Collector of Rajahmundry from which it will be seen that the amount to be written off exclusive of charges of management which it appears have been already recovered is 2,747-13-11 for which accordingly sanction is solicited."

155. The following order was passed by Government under date 4th August.

"The Right Hon'ble the Governor in Council grants special sanction for writing off the arrears specified in the above letter amounting to Rupees 2,747-13-11."

156. A copy of the foregoing correspondence was transmitted to the Collector on the 14th August.

REMISSIONS ON ACCOUNT OF THE KISTS WHICH FELL DUE ON THE VILLAGES OF MULLAPILLY AND CADALY PURCHASED ON ACCOUNT OF GOVERNMENT FOR ARREARS.

157. The following letter was addressed to Government under date the 29th June.

"With reference to the correspondence* noted in the Margin, I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Hon'ble the Governor in Council the accompanying correspondence† with the Collector of Rajahmundry upon the subject of Petitions‡ addressed to the Board by Gundoo Vencutroydoo and Mulrauze Lutchmiah requesting remission on account of the Kists which fell due on their respective villages of Mullapilly and Cadaly, lately purchased on account of Government for arrears."

To the Chief Secretary, in Cons., 29th June 1835.
* From the Collr. of Rajahmundry, 23rd Novr., in Cons., 10th December 1832.
Proceedings, 17th in Cons., 17th Decr. 1832. Para. 4.
From Govt., 11th in Cons., 20th March 1834. Para. 1.
† To the Collr., 13th in Cons., 13th April 1835.
From do., 25th May, in Cons., 8th June 1835.
‡ No. 80 and 124 of 1835.

"With reference to the orders of Government regarding the balances which accrued on the Doovah Estate to which the Petitioners refer, the Board think that their applications are entitled to consideration and they recommend therefore that the Collector be authorized to allow a remission to

	RS.	A.	P.
Balance of Fusly 1242 including Rs. 2-2-6 interest	1,295	2	6
Deduct collections	387	13	0
to be remitted	907	5	6

"Goondoo Vencutraydoo of Rupees 907-5-6 being the balance of the Kists of Fusly 1242 due by him after crediting the collections made to the day of sale, as shown in the Margin. This is exclusive of the charges of management Rupees 252-13-8 which the Board think should not be remitted for the reasons stated in Mr. Crawley's letter dated the 20th Ultimo."

"With reference to Para. 5 of the Collector's letter now submitted the Board think that as there is no balance against the Chagullooo Estate it should be given up, unless the proprietor himself desires that it should be retained under attachment instead of the Rajahmundry Estate against which there is a large balance otherwise the latter should be Zufted."

"With regard to the Petition of Mulrauze Lutchmiah the Board recommend that she may be allowed a remission of Rupees 16,260-12-2 being the difference between the amount* at which the Estate was purchased by Government and Rupees 8,339-3-10 which includes the sum due on account of the balance of 1241 and the charges of sequestration. Should the Government be pleased to authorize this remission, the amount thereof (Rupees 16,260-12-2) should be credited to the Zemindar on account of the balances on her estates in Guntoor and the Collectors of Rajahmundry and Guntoor will be desired to make an adjustment accordingly."

158. The following order was passed by Government under date the 21st July.

"Agreeably to the recommendation of the Board of Revenue the Right Hon'ble the Governor in Council is pleased to grant a remission of Rupees 907-5-6 to Goondoo Vencatroydoo the late proprietor of the Mullapilly Estate on account of the Kists of Fusly 1242 and concurs in their opinion on the subject of the Chagullooo Estate, respecting which they will be pleased to instruct the Collector to act accordingly."

"Remission is also granted as recommendation to the amount of Rupees 16,260-12-2 to Mulrauze Lutchmiah the late proprietor of the Cadally Estate; but this sum is to be credited to the Zemindar in liquidation of the balances on her Estate in Guntoor, as suggested in the concluding part of the foregoing letter."

159. A copy of the foregoing correspondence was sent to the Collector on the 4th August.

MAKING OVER THE ESTATE OF PIPPARAH TO THE WIDOW OF THE LATE PROPRIETOR.

160. On the 5th August we submitted to Government the following Extract from our Proceedings under date the 27th July.

Proceedings, in Cons., 27th July 1835.
1st in Cons., 16th July 1835.

"Read again letter from the Collector of Rajahmundry reporting on the claims of Chintapetta Vencatrow to the Estate of Pipparah."

"The Estate was registered in the name of C. Gungadara Ram Row son of the present claimant Vencat Row; he died in September 1832 leaving two widows and two daughters. Vencat Row then applied to have the Estate registered in his name agreeably to a request made by the deceased in an Arzee addressed to the Collector a short time before his death; and the elder widow made an application to the same effect. As the Estate was held by C. Gungadara Row as a separate possession, it was inferred that he was divided from his father; the elder widow therefore appeared to be the heir at law, whose legal right of inheritance, it was supposed, could not be affected by the desire expressed by the deceased on his death bed that the estate should be transferred to his Father. Her own consent the Collector thought was of no weight as she was understood to be entirely under the control of her Father-in-law. And as he reported her to be incapable of protecting her own interests it was deemed advisable to take the property under the charge of the Court of Wards on her behalf."

"From the information now submitted by Mr. Lewin there appears reason to believe that the late Collector was deceived when he reported the widow to be incapacitated and the Board are of opinion that there is no sufficient ground for keeping her out of possession of the Estate; they therefore resolve to recommend to Government that it may be made over to her and that the balance which has accrued under the management of the Collector as Agent of the Court of Wards be remitted. The amount of the balance is Rupees 24,354-1-8."

"The Board think that the Estate should be made over to the widow, notwithstanding the claim of her Father-in-law, as her right as the heir of her husband, has always been recognized and as from all the circumstances which are on record connected with the Estate, it appears to have been possessed by the late Gungadara Ram Row as a separate and independent property. The claim of Vencat Row to be the heir of his son, on the ground of his being undivided, is quite at variance with his original application to have the Estate registered in his name agreeably to the desire of the deceased, which admitted his right to dispose of the property at his free will and pleasure."

"Ordered that a copy of these proceedings be submitted together with the correspondence that has taken place on the subject."

161. In reply we received the following letter from the Chief Secretary to Government under date the 14th August.

"I am directed to acknowledge the receipt of an Extract from the Proceedings of your Board dated 27th Ultimo and to state, that the Right Honorable the Governor in Council concurs in your opinion that the Pepperah Estate in the Zillah of Rajahmundry should be made over to the Widow of the late registered Proprietor; leaving it to her, of course, to transfer it, if she shall think fit to her Father-in-law. The Collector, it is presumed, would be bound to register the transfer on her application, unless objections are made by others claiming an interest in the property in which case the Courts must decide the question of right."

162. The following letter was addressed to Government under date 27th August.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter dated the 14th Instant and to transmit for the information of the Right Honorable the Governor in Council the accompanying Copy of the instructions which have been furnished to the Collector of Rajahmundry for making over the Estate of Pipperah to the widow of the late registered proprietor. The Board have not furnished a Copy of your letter to the Collector because on reference to the opinion of the Suder Adawlut transmitted to the Board under date the 10th May 1831 it appears doubtful whether the widow can legally transfer the Estate to her Father-in-law and it may perhaps be most advisable not to anticipate such a step."

"The Board request the orders of Government regarding the balances standing against this Estate which they recommend to be written off. The amount as stated in the 3rd Para. of their proceedings under date the 27th July last is Rupees 24,354-1-3."

163. The following order was passed by Government under date the 15th September.

"The Right Honorable the Governor in Council grants authority for writing off to profit and loss the Balance outstanding against the Pipperah Estate which accrued under the Management of the Collector as Agent of the Court of Wards, amounting to Rupees (24,354-1-8). Twenty four Thousand three hundred and fifty four, Anna one and Pice eight."

164. A copy of the foregoing order was sent to the Collector on the 24th September.

RELEASE OF THE PEDDAPPOOR ZEMINDARY FROM ATTACHMENT.

165. The following letter was addressed to Government under date the 26th October.

"With reference to the 5th Para. of the Minutes of Consultation dated the 1st Ultimo and the 12th Para. of the Minute of the Right Honorable the Governor therein referred to, 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 correspondence noted in the margin relative to the request of the Zemindar of Peddapoor that her Zemindary may be released from attachment."

"The balance outstanding against the Estate is Rupees 1,87,562, it is computed however that upon the adjustment of her claims to compensation on account of the resumption by Government of the Mohturpha and the remission of the Loom tax, it will be found that Rupees 1,46,686 are due to her on that account, the balance will thus be reduced to Rupees 40,875 which the Collector thinks she will be able to discharge, if not in the current Fusly, in the one that supervenes."

"For the reasons stated by the Collector, the Board concur in his recommendation that the Zemindary be made over to the charge of the Zemindar, on the condition of paying one instalment of Rupees 33,000 in the current year and the remainder of the balance in Fusly 1246."

"With reference to the 11th Para. of the Minute of the Right Honorable the Governor I am directed to state that the attention of the Collector has been drawn to the application of the Zemindar of Cottah Ramachendrapooram for a maintenance which was referred to his predecessor by order of the Right Hon'ble the Governor."

"I am directed to take this opportunity to submit for the information of Government the accompanying copies of the letters addressed to the Collector by the Board and the letters received from him on the subject of the claims of the Zemindars of Rajahmundry on account of the Mohturpha and Loom tax. It will be observed from the Collector's letters that the investigation of accounts with a view to the settlement of these claims is in progress, but that their intricacy has obliged him to solicit a further period of two months for making his report."

166. The following order was passed by Government under date the 10th November.

"The Right Honorable the Governor in Council is pleased to grant authority to the Collector of Rajahmundry to make over the Zemindary of Peddapoor to the charge of the Zemindar on the condition stated in the 3rd Para. of the above letter, but it is proper that she should be informed that the fulfilment of that condition will be strictly required from her and that should she fail in performing it, a portion of the Estate will be sold in satisfaction of the Government demand against it."

"The Board of Revenue are requested to state why all charge on account of interest on the balance is omitted in the account between the Zemindar and the Government as reported in the 3rd Para. of the Collector's letter of the 24th September 1835, and whether it will not be proper to revise the statement with reference to the further sum due on this account."

167. A copy of the foregoing correspondence was transmitted to the Collector on the 16th November with the necessary instructions for his guidance.

COMPENSATION TO BE GRANTED TO THE ANCIENT ZEMINDAR ON ACCOUNT OF THE RESUMPTION OF THE MOTURPHA TAX.

168. The following letter from the Secretary to Government was received under date the 13th February.

"It being understood that the accounts for determining the amount of compensation to be granted to the ancient Zemindars of the Rajahmundry district on account of the resumption of the Moturpha tax in their Estates, are at present before your Board, and it appearing that the Zemindars have cause to complain of the delay which has occurred in the settlement of the question, I am directed by the Governor in Council to request that you will report upon this subject without delay, and that in the mean time instructions may be issued to the Collector to let a portion of the annual beriz upon each of the Zemindaries, equivalent to the remission which appears to be allowable on this Account, to stand over for the present, and to forbear pressing the collection of arrears wherever the amount outstanding does not exceed the total sum which will probably be remitted in arrear on the same account."

"You will also report without delay on the further claim to compensation of some of the Zemindars for the time during which they were allowed to collect the Moturpha, on account of the exemption from tax of the Looms used by weavers employed in making up the Company's investment. The Zemindars having suffered much lately from the adversity of seasons, it is proper that prompt relief should be afforded to them if they have a good claim."

169. The necessary instructions on the subject of the foregoing letter were communicated to the Collector on the 5th March.

In Cons., 5th March 1835.

POLICE SIBBENDY CORPS.

170. The following letter was addressed to Government under date the 23rd July.

To the Chief Secy., in Cons.,
23rd July 1835.
8th in Cons., 23rd July 1835.

"In submitting for the consideration of the Right Honorable the Governor in Council the accompanying letter from the Collector of Rajahmundry recommending an essential alteration in the constitution of the Police Sibbendy Corps of that District, I am directed to state that the Board propose to call upon the Collector to consider and report upon the expediency of abolishing the whole establishment as has been done in the Districts of Ganjam and Vizagapatam and making an arrangement for the Police upon the same plan as in those Districts."

"In the mean time they recommend that the Collector may be authorized to dispense with the services of the Sirdar, Naibs, and Gomastahs, and to place the men of the Police Corps under the direction and control of the Heads of Police of the several Divisions as proposed by him. The following is the Establishment proposed to be abolished immediately."

"1 Sirdar	...	...	...	...	85	Rupees
"2 Head Naibs at 40 Rupees	...	...	...	...	80	"
"3 Naibs at 20	...	...	...	...	60	"
"3 Gomastahs	...	...	...	...	32	"
						257 per. Mensem.

"Instead of the above the Collector proposes to employ 12 Duffadars with an aggregate pay of 108 Rupees per Mensem to assist the heads of Police in the direction and control of the Peons brought under their authority. The Collector is not certain that so many will be required, but he requests authority to employ that number if necessary which the Board recommend."

"The immediate saving by the above arrangement will be 149 Rupees per Mensem, a further saving will arise from striking off some inferior servants such as trumpeters."

171. The following order was passed by Government under date the 4th August.

In Cons., 10th Augt. 1835

"The Right Honorable the Governor in Council sanctions for the present the arrangement proposed by the Collector of Rajahmundry for incorporating the Sibbendy Corps of his District, with the ordinary Police Establishment, by which an immediate saving of Rupees 149, one hundred and forty nine per Mensem will be effected."

172. A copy of the foregoing correspondence was sent to the Collector on the 8th. August.

COMMISSION ALLOWED TO MR. CRAWLEY ON ESTATES UNDER MANAGEMENT FOR FUSLY 1243.

173. On the 18th May we submitted to Government the following Extract from our proceedings under date the 11th of that Month.

Proceedings, In Cons., 11th May 1835.
14th In Cons., 30th March 1835.

'Read again letter from the Collector of Rajahmundry submitting for sanction statements of Commission on Estates under his management for fusly 1243.'

'But for the restriction contained in the Minutes of Consultation under date the 25th November 1825, the Commission allowable to Mr. Crawley on the Estates under his management in fusly 1243 would amount to Rupees 16,277-9-1.'

'By that restriction, however, the amount which he can draw is limited to Rupees 9,450; being the difference between his salary as the Collector of a settled District and that which is allowed to the Collector of an unsettled District. The restriction falls with peculiar hardship on Mr. Crawley, since in Fusly 1242 in consequence of the adversity of the season the revenue was greatly reduced, and his Commission being calculated on the Net Revenue after deducting charges of management fell to Rupees 2,604-4-1, and the whole amount of his salary and Com-

	RS.	A.	P.
Salary	16,800	0	0
Commission on Estates under management in Fusly 1242	2,604	4	1
	19,404	4	1
Salary of the Collector of an unsettled District	26,250	0	0
Difference	6,845	11	11

'mission was less by Rupees 6,845-11-11 than the fixed salary of the Collector of an unsettled District, while his duties were more than usually onerous from the very causes which reduced his income. Under these circumstances he requests that the restriction may be suspended for fusly 1243, and that he may be allowed the full commission at 1½ per cent. which will still make his receipts for the 3 years from 1241 to 1243 less than the salary of the Collector of an unsettled District. The Board think it but fair that this request be complied with, and resolve to recommend it to the favorable consideration of Government.'

174. The following order was passed by Government under date the 2nd June.

In Cons., 14th June 1835.

"The Right Hon'ble the Governor in Council is pleased to allow Mr. Crawley Collector of Rajahmundry, full commission on the Estates under his management for fusly 1243 at 1½ per cent. amounting to Rupees (16,277-9-1) sixteen thousand two hundred and seventy seven, annas nine, and Pice one."

175. A copy of the foregoing correspondence was sent to the Collector on the 12th June.

Appointment.

176. On the 12th May 1835 Mr. M. Lewin was appointed Collector.

MASULIPATAM.

MANAGEMENT OF THE ESTATES UNDER AUMANY FOR FUSLY 1242.

177. We submitted to Government the following Extract from our Proceedings under date the 9th July.

Proceedings, in Cons., 9th July 1835.
20th April, in Cons., 7th July 1834.

'Read again letter from the Collector of Masulipatam reporting upon the management of the Estates under Aumany in his District for fusly 1242.'

'The following Abstract exhibits the result of the settlement of the Zemindary of Davaracotah for fusly 1242 shewing a net increase in the foregoing Fusly of Rupees 11,145-2-11.'

ITEMS.	Villages Fusly 1241.	Villages Fusly 1242.	Jummah of Fusly 1241.		Jummah of Fusly 1242.		Increase.		Decrease.	
	Rs.	Rs.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Aumany ...	62	53	82,353	4 0	80,227	12 5	...	...	2,125	7 7
Rents ...	3	7	1,696	4 0	15,357	5 3	13,661	1 3	...	...
Agraharums ...	2	2	549	14 0	159	7 6	...	...	390	6 9
	67	67	84,599	6 3	95,744	9 2	13,661	1 3	2,515	14 4
			Deduct Decrease ...				2,515	14 4		
			Net Increase ...				11,145	2 11		

'It is observed that 4 Villages under Aumany in Fusly 1241 were rented in Fusly 1242. The Aumany Villages were partly settled on a Division of the crops partly on a money assessment.'

'The lands under the former settlement yielded a gross produce of 3,041-11-29 1/16 the Zemindar's share of which was 1,186-5-14/16 valued at the average prices of the day at Rupees 57,150-13-3. The ready money assessments amounted to Rupees 23,076-15-2 making with the settlement on the produce a total of Rupees 80,227-12-5 as shewn in the above abstract, from which however is to be deducted Rupees 232 for customary remissions, the net demand on the Aumany Villages being Rupees 79,995-12-5. The demand upon the rented Villages Rupees 15,357-5-3, and the amount of Agraharum Quit rent Rupees 159-7-6 made up the total demand for current revenue to Rupees 95,512-9-2. If to this be added the demand on account of advances and arrears the aggregate will be Rupees 1,71,835-1-5.'

	RS.	A.	P.
Average Prices. 1242.	48	13	4
Dry ...	35	3	7
Wet ...	...	...	...
Tuccavy ...	2,133	0	0
Arrears under Zemindar's man- agement ...	63,206	15	9
From Fusly 1229 to 1241 ...	10,982	8	6
	76,322	8	3
Demand ...	97,645	9	2
Collection within the Fusly and sub- sequently to the end of March, Fusly 1243	85,836	14	0
Balance ...	11,808	11	2
Within the Fusly	1,546	14	6
Subsequently ...	741	0	3
	2,287	14	9
Receipts ...	86,727	12	6
Expenditure including Peshcush 78,004	85,685	9	3
	1,042	3	3

	Pesheush of Fusly 1242.		Balance of Fusly 1241.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	1,02,690	0 0	40,747	13 6	1,43,437	13 6
Collections to the end of Fusly 1242 ...	73,104	12 0	4,900	1 11	78,004	13 11
Balance at the end of Fusly 1242 ...	29,585	4 0	35,847	11 7	65,432	15 7

'Of the amount of the current demand for Fusly, there remained a balance of 11,808-11-2 at the end of March of the following year. On account of arrears the sum of Rupees 2,287-14-9 was collected within the Fusly, and subsequently to the end of March. The revenues of the Estate it was expected would be further increased by the Collection of Rupees 4,705 according to the orders of the Board on account of certain lands improperly alienated to the Sheva-gunga Pagoda. The Account Current up to the end of the Fusly left a balance in the Collector's hands to the credit of the Estate of Rupees 1,042-3-3. The Marginal Abstract of Demand and Collection of Pesheush shews an outstanding balance due to Government of Rupees 65,432-15-7.'

'The Collector proposed an increase of Establishment for fusly 1243 amounting to Rupees 870 making the total charge Rupees 2,814 per annum, which considering the number of Villages and the amount of Revenue under Aumany, the Board resolve to sanction.'

Making the Nundegamah Estate.

Batavole.
Panooguncheprole.
Nundegamah.
Junoogoodooroo.
Culdindy.
Ancoolamandoo.
Condapilly.
Namally.
Six Islands.

'The Vasserreddy Estates comprize the Pur-

'gunnahs enumerated in the margin. The cur-

'rent demand for Fusly 1242 upon the whole

'Estate was 1,87,487-1-5 the particulars of this

'demand are as follows:'

	RS.	A.	P.
Villages settled on Money rents ...	1,37,286	3	1
Share of Crop ...	25,322	6	4
Agraharum Quit rents ...	5,010	4	0
Peishcush paid by a Sub Talookdar ...	19,868	4	0
	1,87,487	1	5

The proportion in which this falls upon each Purgunnah is shewn in the annexed Abstract which also shews the comparative increase and decrease between Fuslies 1241 and 1242.'

	Jummah of Fusly 1241.		Jummah of Fusly 1242.		Gross Increase.		Gross Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1. Nundegamah ...	1,29,499	5 4	1,35,504	13 8	12,500	3 1	6,494	10 9
2. Junoogoodooroo ...	7,762	4 0	5,378	10 10	...	...	2,383	9 2
3. Culdindy ...	4,000	0 0	63	6 2	...	...	3,936	9 10
4. Ancoolamandoo ...	2,165	0 0	2,065	0 0	...	...	100	0 0
5. Condapully ...	20,000	0 0	20,000	0 0	...	...	...	...
6. Namullay ...	1,820	0 0	1,820	0 0	...	...	...	...
7. Six Islands ...	7,292	9 5	22,655	2 9	15,362	9 4	...	...
Total ...	1,72,539	2 9	1,87,487	1 5	27,862	12 5	12,914	13 9
					Deduct Decrease ...		12,914	13 9
					Net Increase ...		14,947	14 8

'The total gross increase it will be observed was Rupees 27,862 of which Rupees 12,500 was in the rented Villages which were let in Fusly 1240 for 3 years at an annually increasing rent. The remaining increase of Rupees 15,362 was in the Estate of the six Islands which are under Aumany.'

	RS.	A.	P.
Demand 1241 ...	15,482	1	4
" 1242 ...	2,667	3	7
	12,814	13	9

'The decrease was all in the Aumany Villages of the first six Estates, in which the settlement was 82 per cent. below that of Fusly 1241 owing to the effects of the season in the western Purgunnahs.'

'The following Abstract shows the Demand Collection and Balance up to 31st October.'

	Current Demand.			Collections up to 31st October 1833.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Rented Villages ...	1,37,286	3	1	66,241	12	2	71,044	6	11
Peshcush of Mootalavars Vuntoo ...	19,868	4	0	18,796	10	3	1,071	9	9
Vassutty and Agraharam Villages ...	5,010	4	0	864	8	3	4,145	11	9
Aumany do. ...	25,322	6	4	23,155	7	9	2,166	14	7
Total ...	1,87,487	1	5	1,09,058	6	5	78,428	11	0

'The marginal note shews the amount of Balance which was due from each Purgunnah; a large portion Rupees 64,602, 57½ per cent. on the rented demand was due from the Purgunnahs composing the Nundegamah Estate. This great deficit the Collector attributes chiefly to the bad state of the season which was more felt in the western Districts than in other parts of the Country. The great decrease of demand in the Aumany Villages is referred to in the Report as a proof of the great loss that must have accrued to the Renters.'

'The amount of outstanding arrears at the beginning of the Fusly was Rupees 61,456-4-3. Little could be collected under circumstances of season which rendered the Current Collection so difficult, Rupees 3,304 is the amount realized, thus reducing the arrears to Rupees 58,152.'

'The late Collector did not submit his opinion according to the intention intimated in the 27th Para. of his Report as to the balances of current and arrears which it may be expedient to remit. The Board desire that the present Collector will report on the subject.'

'The Account Current exhibits a gross collection for the whole Estate of Rupees 1,25,899-3-2 and an expenditure of 1,19,698-6-9 leaving a balance in favor of the Estate of Rupees 6,200-12-5.'

'The expenditure includes payments to the amount of Rupees 1,09,009-8-11 on account of Peshcush, current and arrears. These payments left no balance of Peshcush against the division of the Estate called the 6 Islands, but the total balance due by Nundegamah &c., Estates amounted on the 11th July 1833 to Rupees 1,28,192-8-10 as exhibited in the annexed Abstract.'

	Demand.			Collection.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Nundegamah &c., Estates ...	1,33,451	8	0	73,376	14	2	60,074	9	10
Arrears ...	87,269	6	1	19,151	7	1	68,117	15	0
Total ...	2,20,720	14	1	92,528	5	3	1,28,192	8	10
Six Islands ...	8,750	0	0	8,750	0	0	...	...	...
Arrears ...	7,731	3	8	7,731	3	8	...	...	...
Total ...	16,481	3	8	16,481	3	8	...	...	...
Grand Total ...	2,37,202	1	9	1,09,009	8	11	1,28,192	8	10

'The Board sanction the expenditure entered in the Accounts Statement B. No. 4 & 5. 'current for Fusly 1242.'

'The Board also sanction the Establishment for Fusly 1243; but observing that the charge for Cuddind and Junoogoodooroo is nearly double that for the 6 Islands of which the revenue is so much more considerable they desire further information on this point.'

'The Estate of Sooranany Ramachendra Row suffered generally from the season as will appear by the result of the settlement of the Aumany Villages made chiefly on a Division of produce which in 1241 was Rupees 14,617-0-8 and in 1242 only Rupees 5,419-11-3 being a decrease of nearly two thirds. There are only 7 rented Villages against which the demand was the same as in the preceding Fusly Rupees 3,737—the total demand for the year being Rupees 9,577-11-3. The Memorandum in the Margin shews the falling off in cultivation in the Aumany Villages consequent on the adversity of season.'

'The following abstract of Demand Collection and Balance of Current and Arrears shews an outstanding balance at the end of the Fusly of Rupees 8,214.'

	Current.			Arrears.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand including Tuccavy ...	10,977	11	3	4,743	9	10	15,721	5	1
Collection ...	6,075	15	3	1,431	0	0	7,506	15	3
Balance ...	4,901	12	0	3,312	9	10	8,214	5	10

'Of the Current balance, Rupees 1,745-13-6 on the Aumany Villages, and Rupees 3,155-14-6 out of a demand of Rupees 3,737 on the rented villages. Of the latter the Collector expected to realize all but Rupees 360 due by Cuttoobady Peons; of the Aumany balances he appeared to expect that the greater part would be realized in the following Fusly.'

'The Account Current bears a balance against the Estate amounting to Rupees 439-14-3.

	RS.	A.	P.
Receipt ...	15,809	12	5
Disbursements...	16,309	10	8
	439	14	3

	RS.	A.	P.
Arrears F. 1241...	3,692	2	11
" " 1242...	8,117	9	1
	11,809	12	0

Valavadum &c.

	RS.
Fusly 1242 ...	2,346
" 1243 ...	2,280
Decrease ...	66

Government Villages.

'The disbursements comprehend a payment of Government Peshcush amounting to Rupees 11,809-12-0. There still remained a balance due for the Peshcush of 1242 of Rupees 7,146-3-8. The excess of disbursement must stand as a charge against the Estate and be made good hereafter; it would have been better to have avoided this by taking less for the Peshcush. The result of the intended application to the Court for the appropriation of a portion of the Funds in deposit for the discharge of the balance of Peshcush has not been reported. The Collector will supply this omission.'

'The Board sanction the expenditure of the year, and the proposed Establishment for Fusly 1243 which is less than in 1242.'

'There are four Government Villages, 3 under Aumany and one rented.'

'The following table exhibits the demand of 1242 compared with 1241, and shews a net decrease amounting to Rupees 1,005-10-0.'

Villages.	Fusly 1241.			Fusly 1242.			Increase.			Decrease.			Mocassah Beriz payable to the Zemindars.			Net surplus Beriz to Govern- ment in Fusly 1241.			Net surplus to Government in Fusly 1242.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Kytapully under Aumany ...	2,750	6	0	2,220	7	3	...	...	...	529	14	9	...	...	...	2,750	6	0	2,220	7	3
Singagooden under do. ...	116	7	9	46	0	0	...	...	...	70	7	9	133	9	5	22	1	8	92	9	5
Madaca under rent in Fusly 1241 and Aumany in 1242 ...	500	0	0	94	12	6	...	...	...	405	3	6	70	0	0	430	0	0	24	12	6
Roodravaram rented Village ...	85	0	0	85	0	0	...	...	...	...	...	...	17	8	0	67	8	0	67	8	0
	3,451	13	9	2,446	3	9	...	...	...	1,005	10	0	226	1	5	3,225	12	4	2,220	2	4

'The decrease in Kytapully was in consequence of the failure of the means of irrigation which precluded the cultivation of the wet lands to such an extent as to cause a decrease under that head of Rupees 1,102-6-9; a net increase of dry cultivation reduced this to a net decrease on the whole of Rupees 529-14-9.'

'The decrease on Singagooden arose from the same cause. The Government have authorized this Village to be made over to the Zemindar of Noozeed, to whom there was a Mocassah payable from it which absorbed the collections.'

To Govt., 25th in Cons., 25th
Augt. 1834.
From do., 5th in Cons., 8th
Septr. do.

'Madaca was rented during the former year for Rupees 500, this Village yielded only a revenue of Rupees 94-12-6 in Fusly 1242.'

'The outstanding balances on this Village is Rupees 1,762-13-7 chiefly on Kytapully, which the Collector proposes realizing out of future crops. The Board observe that 1/4th of the collection of 1242 went to pay balances standing from 1241. The Collector proposes pursuing the same plan—thus the Ryot's means are always forestalled and he is ever discouraged by the weight of suspending arrears, it will be more advantageous to give up the arrears due by impoverished ryots at once than to distress and discourage them by carrying on balances from year to year. Arrears collected in the Fusly subsequent to the year for which they are nominally due are in reality collections for that Fusly and in all probability will be attended with a corresponding defalcation in the subsequent collections. The practice is also objectionable as tending to add to the complexity of the accounts.'

'The settlement of the Villages appears to have been made on an equal Division of produce; but the rate at which the Government share was commuted into money does not appear in the Report or the statements which accompanied it nor do these documents lead the Board to imagine that the instructions laid down in the 20th para. of their Proceedings, in Cons., 28th March 1833. 'Proceedings on the Report for Fusly 1241 have been attended to.'

'The Collector will state what amount of the Balances cannot easily be recovered to enable the Board to recommend their remission.'

'The Board resolve to call the attention of the present Collector to the observation in para. 22 of their Proceedings dated 28th March 1833 with reference to the Villages of Madaca, Roodravaram and Singagooden having been already transferred.'

'The attached Zemindary of Chintalapooddy is held under the rents granted by the Zemindar, the rent Rupees 19,001 was paid in full, and the surplus, after paying Rupees 11,550 the Peshcush of 1242, and remitting 3,103-6-11 to the Court at Rajahmundry was to be carried to account for 1243.'

From the Collr., 29th Augt.
in Cons., 15th Septr. 1834.
To do., 15 in Cons. do. 15th do.

'This Estate has been made over to the Zemindar.'

'Ordered that a Copy of these Proceedings be submitted to Government and a transcript of the same be transmitted to the Collector of Masulipatam for his information and guidance.'

178. A Copy of the foregoing Proceedings we transmitted to the Collector.

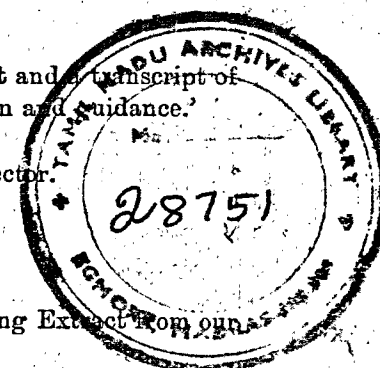
EXTRA REVENUE FOR FUSLY 1243.

179. On the 18th September we submitted to Government the following Extract from our Proceedings under date the 10th of that Month.

Proceedings, in Cons., 10th
Sept. 1835.
15th May, in Cons., 8th June
1835.

'Read again the letter from the Acting Collector of Masulipatam noted in the Margin containing his report on the Management of the Extra Sources of revenue in that District for Fusly 1243.'

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	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	1,42,518	4	2	2,04,603	0	0	62,084	11	10	...	...	...
Balance on the 11th July	1,442	8	0	2,544	15	0	1,102	7	0	...	...	...
Current Collections	1,41,075	12	2	2,02,058	1	0	60,982	4	10	...	...	...
Extra do.	7,554	13	10	1,045	0	8	...	...	...	6,509	13	2
Arrears	724	8	0	1,442	8	0	718	0	0	...	...	...
Total	1,49,355	2	0	2,04,545	9	8	55,190	7	8	...	...	...
Charges	27,042	13	3	10,359	8	4	...	...	...	16,683	4	11
Net Revenue	1,22,312	4	9	1,94,186	1	4	71,873	12	7	...	...	...

'In fusly 1242 there had been a considerable decrease in the Salt collections owing to the adverse nature of the season, the want of forage and water which was occasioned thereby having prevented the Merchants from resorting to the pans in as great numbers as usual to purchase Salt for inland consumption. In the Fusly under review

Statement No. 1. 'the deficiency of the preceding year was made up by an increase of Rupees 62,084-11-10, being the result of an increase of Rupees 72,158-10-0 in the sales for inland consumption, and a decrease of Rupees 10,073-14-2, of which Rupees 2,862-10-0 was in the sales for home consumption, and Rupees 7,211-4-2 in those for exportation by Sea.'

'The decrease in the charges was occasioned by there having been a very large quantity in store at the close of Fusly 1242, as noted by the Board in their Proceedings dated 10th February 1834, owing to which the manufacture of Fusly 1243 was comparatively small.'

'With reference to the observation in Para. 5 of the report under consideration, upon the subject of a proposed channel for transport of Salt thro' the Colar lake to Ellore, the Board request that the present Collector will submit his opinion as to the expediency of the plan in communication with the Civil Engineer of the Division.'

Sayer.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	1,32,194	10	8	99,444	15	3	...	...	...	32,749	11	5
Balance on the 11th July	37,520	15	7	23,784	7	10	...	...	...	13,736	7	9
Current Collections	94,673	11	1	75,660	7	5	...	...	...	19,013	3	8
Extra do.	153	2	6	211	0	8	52	14	2	...	...	...
Arrears	13,816	6	10	16,805	0	0	2,988	9	2	...	...	...
Total	1,08,648	4	5	92,676	8	1	...	...	...	15,971	12	4
Charges	16,117	1	6	17,650	12	0	1,533	10	6	...	...	...
Net Revenue	92,531	2	11	75,025	12	1	...	...	...	17,505	6	10

'In the rented portion of the Sayer there was a decrease to the extent of Rupees 35,443, very great difficulty having been experienced in obtaining any offers for the farms which could be considered at all adequate. The Collections under Aumanie exceeded those of Fusly 1242 by Rupees 2,693-4-7, making the net decrease Rupees 32,749-11-5 as shewn above. The increase in the Collections under Aumanie was entirely in consequence of a larger portion of the district remaining unrented in Fusly 1243 than in Fusly 1242, the actual collections on the different articles liable to duty having in point of fact fallen considerably, particularly on Betel and Tobacco, in the Masulipatam division.'

'Of the balance due at the close of the Fusly on account of the Sayer of Fusly 1243, Rupees 8,510-6-4 were collected by the 1st January last, leaving Rupees 15,274-1-6 still due.'

Sea Customs.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	9,453	5	6	9,886	15	5	423	9	11	...	...	...
Balance on the 11th July	...	...	...	...	...	...	...	...	...	...	...	...
Current Collections	9,453	5	6	9,886	15	5	423	9	11	...	...	...
Extra do.	37	4	10	209	2	10	171	14	0	...	...	...
Arrears	35	0	0	...	...	...	...	...	...	35	0	0
Total	9,530	10	4	10,096	2	3	565	7	11	...	...	...
Charges	3,000	13	0	2,409	8	5	...	...	...	591	4	7
Net Revenue	6,529	13	4	7,686	9	10	1,156	12	6	...	...	...

Rs. A. P.
1,171 12 6
743 2 7
428 9 11

'The increase under this head was the result of an increase of Rupees 1,171-12-6 in the import duties, and a decrease in the export duties of Rupees 743-2-7, the particulars of which are detailed in Statement No. 3 and appear to require no particular notice.'

Abkarry.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	45,084	12	0	39,831	5	8	...	...	...	5,253	6	4
Balance on the 11th July	11,299	6	10	10,964	7	4	...	...	...	334	15	6
Current Collections	33,785	5	2	28,866	14	4	...	...	...	4,918	6	10
Extra do.	251	12	11	120	13	5	...	...	...	130	15	6
Arrears	5,123	9	7	6,392	13	1	1,269	3	6	...	...	...
Total	39,160	11	8	35,380	8	10	...	...	...	3,780	2	10
Charges	1,341	1	5	2,512	3	8	1,171	2	8	...	...	...
Net Revenue	37,819	10	3	32,868	5	2	...	...	...	6,951	5	1

AFFAIRS OF THE DAVERCOTTAH ZEMINDARY.

182. On the 8th October we submitted to Government the following Extract from our Proceedings under date the 1st of that Month.

Proceedings, in Cons., 1st October 1835.

'Read the following letter from the Collector of Masulipatam.'

In Cons., 1st October 1835.

(Here enter No. 84 dated 18th September 1835.)

'The late Zemindar of Davaracottah in Masulipatam died on the 3rd June 1834, leaving a widow without issue. By a testamentary document he gave authority to his widow to adopt a son. The widow has reported to the Collector that with the concurrence of the two widows of the adoptive Father and predecessor of her late husband, he has adopted the 3rd son of Yarlagudda Vencataramanah, and having given him the name of Rajah Ankanaidoo Bahdur, has caused him to perform the first annual ceremony of her deceased husband. The two widows referred to have confirmed this report in a separate address, and have declared their consent to the adoption. The Collector at the request of the widow of the late Zemindar recommends that the Zemindary may be taken under the management of the Court of Wards on behalf of her adopted son.'

'The Board are of opinion that the adoption should be recognized, but they are doubtful of the expediency of taking the Minor under the charge of the Court of Wards. The chief object of the widow in praying that the Minor may be taken under the charge of the Court of Wards doubtless is to obtain a provision for the family, which while the Zemindary is under attachment for arrears they are not entitled to by law. But if the Zemindary should still be continued under attachment for arrears the Government would probably authorize an allowance for the subsistence of the family who are represented to be destitute of other means of maintenance, and in actual want. The chief objection to taking the Zemindary under the Court of Wards arises from the circumstance of there being a large debt to Government standing against it independent of the arrears of Revenue. If in the event of the Minor Zemindar and his estate coming under the charge of the Court of Wards, Government should be precluded from suing for its debt in Court, other creditors by proceeding in that manner might get a preference in the recovery of their demands by the aid of judicial process. Another objection is that an allowance equal to 10 per cent. of the permanent Jummah or of the amount actually realized must be allotted to the family if the estate is under charge of the Court of Wards, although a less allowance might be sufficient for their decent maintenance. The estate will at all events remain under the management of the Collector, for if not taken under the charge of the Court of Wards, it will remain under attachment for the arrears, which will be considerable notwithstanding the deductions which will probably be made on the adjustment of accounts.'

'Under all the circumstances of the case, the Board are inclined to think that it is most

* The allowance if under the Court of Wards would be about 10,000 Rs. per annum, the Peshcush being Rs. 1,02,690.

'advisable to continue the Zemindary for the present under attachment for arrears, but in consideration of the poverty of the family, which is the representatives of an ancient race, gives them a claim upon the liberality of Government, they resolve to recommend that an allowance of 700* Rupees per mensem be granted for their maintenance as proposed by the Collector. This allowance should provide not only for the Minor Zemindar and his adoptive mother and their domestic Establishment, but also for the two widows of the old Zemindar who claim a separate maintenance of 450 Rupees per Mensem in lieu of the Cumtum lands assigned to them by their late husband. In the present depressed condition of the Estate such an allowance for these Ladies is out of the question and as to the Assignment it is of course not binding while the Zemindary is in arrears, if otherwise valid.'

'Ordered that a copy of these Proceedings be submitted for the orders of Government.'

In Cons., 26th Octr. 1835.

183. The following order was passed by Government under date the 20th October.

"The Right Honorable the Governor in Council concurs with the Board of Revenue in considering that the adoption of the 3rd Son of Yarlagudda Vencataramanah by the widow of the late Zemindar of Davaracottah should be recognized, and for the reasons stated in the 2nd Para. of the foregoing proceedings, that the estate should not be taken under the charge of the Court of Wards, but should be continued under attachment for Arrears and he is accordingly pleased to authorize this measure and the grant of a monthly allowance of (700) Seven hundred Rupees from the revenues of the estate for the maintenance of the minor and the family of the late Zemindar as suggested in the 3rd para. of the above communication."

"The Right Honorable the Governor in Council however observes with reference to a remark in the 2nd para. of the foregoing Proceedings that under Clause fifth, Section XIV, Regulation V of 1804 it does not appear that an allowance equal to 10 per cent. of the permanent sunnud or of the amount actually realized must in every case be allotted to the proprietors of Estates under charge of the Court of Wards."

184. A copy of the foregoing correspondence was sent to the Collector on the 3rd November.

ARRANGEMENT MADE WITH THE ZEMINDARS OF NOOZEED AND NEDADAVOLE FOR THE FUTURE MAINTENANCE OF THE FAMILY OF THE LATE NARSIMMA APPAROW.

185. The following letter from the Secretary to Government under date the 20th February was received on the 24th of that Month.

"Referring to the Minute of Consultation under date the 18th April 1834 directing a suit to be instituted on the part of the family of the late Narsimah Appa Row for the purpose of bringing to issue the question of the liability of the Zemindars of Nozeed and Nedadavole to provide a maintenance for them, a measure which appears to have been resolved upon from the supposed impossibility of bringing the parties to a settlement by any other means, I am directed to acquaint you that when these Zemindars visited the Right Honorable the Governor in passing thro' the Masulipatam District, he took the opportunity of exhorting them to have recourse to the mediation of their mutual friends for the amicable adjustment of this matter, and of all the other points in dispute between them, and to forbear from further litigation in the Courts. They agreed to enter into a negotiation accordingly.

"The Zemindar of Nozeed being unable from indisposition to follow the Camp, left two* persons as his authorized agents and stated that they were vested with full powers to treat on his behalf, and that he was prepared to abide by any conditions to which they should consent on his part. The Zemindar of Nedadavole attended in person. Having come to an agreement, they appeared before the Right Honorable the Governor, and presented two papers, translations of which accompany, containing the conditions to which the two Zemindars have bound themselves."

"It will be observed that the two Zemindars agree on condition of being released from all demands on this account for the past, to make a provision for the future maintenance of the family of the late Narsimah Appa Row by a monthly allowance of 600 Rupees, and to present

* Chilkany Vencata Ramiah, the Zemindar's father-in-law and Vizapoor Ram Row, the Zemindar's Vakeel.

Vide Encls., in Cons., 5th March 1835.

"to them the sum of 6,000 Rupees for their marriage expenses. The Governor in Council considers this a very satisfactory arrangement. The necessity of a suit in Court is obviated; the amount of the allowance is greater than there was any reason to expect would be decreed eventually by the Court; and it is obtained at once without any costs being incurred. If the suit had been commenced it would probably have been protracted for a number of years during which the Government must have borne the charge of maintaining the family, whereas it will now be relieved immediately from any further expense on this account. As to what has been already paid, it is doubtful, to say the least, whether it could be recovered from the family in the event of their instituting a suit and obtaining a decree against the Zemindars of Nozeed and Nedadavole for an allowance for their maintenance in arrear. At any rate it would in all probability be necessary to prosecute them for it, which would involve a further protracted litigation. On the whole the Governor in Council is decidedly of opinion that it is advisable to submit to the loss of what has been already paid in order to secure immunity from any future charge. Approbation has therefore been expressed of the proposed arrangement, and the Right Honorable the Governor has personally intimated to Simhadry Appa Row, the eldest son of Narsimah Appa Row that Government will not interfere further on his behalf, and that as the Zemindars are prepared to make a suitable provision for his family, the pension of 400 Rupees hitherto allowed by Government will be discontinued. The Right Honorable the Governor at the same time intimated to him that in the event of his acceding to this arrangement the sum in deposit under the orders of Government dated 1st July 1834 will be available to the family."

"By these agreements Nariah, as the adopted son of the late Vencata Narsimah Appa Row, is acknowledged generally as Zemindar of Nedadavole, and the Zemindar of Nozeed specially relinquishes his claim to be the heir of Ramanamah the Elder Widow of the late Zemindar who disputed his title. The suit instituted by her for the Zemindary, which since her death has been carried on by the Zemindar of Nozeed as her representative, will thus be dropped, and the title of Nariah will rest unquestioned. The Zemindar of Nozeed also relinquishes his claim for funds advanced to Ramanamah to carry on the suit. On the other hand Nariah the Zemindar of Nedadavole relinquishes his claim to the property of Vencamah Mother of his adoptive father. Thus two other subjects of litigation are removed."

"By a special agreement a new settlement is made respecting the debt due by the late Zemindar of Nedadavole to the Nozeed Estate, by which the interference of the Collector is dispensed with. The Governor in Council considers this a point of importance, as it admits of the Estates being put in possession of the Zemindar as soon as the balance due to Government is cleared off, or a satisfactory arrangement is made for its liquidation. The instalments* by which the debt is to be paid are of the same amount, as originally settled. It is to be observed that they were paid regularly while the Estates were under the management of the late Zemindar, while only 30,000 Rupees has been paid since they came under the management of the Collector."

* 50,000 Rupees per annum with interest.

"Accompanying, I forward for your information a copy of a letter, which the Right Honorable the Governor has directed to be addressed to the Collector of Masulipatam on this subject."

186. The following letter was addressed to Government under date the 26th March.

To the Chief Secy. to Govt., in Cons., 26th March 1835.

In Cons., 26th March 1835.

"With reference to Mr. Wheatley's letter of the 20th Ultimo, I am directed by the Board of Revenue to submit Mr. Gleig's letter dated the 18th Instant regarding the Monthly allowance to the family of N. Appa Row."

"The Board think that Mr. Gleig acted unadvisedly in calling upon the Zemindar of Nozeed to make a deposit of the amount to be paid by him for six months in advance. It is to be observed that the allowance, when the arrangement is finally settled, is to be paid from month to month; but the arrangement is not finally settled, the condition to be performed by the Head and representative of the family of N. Appa Row, by which he is to renounce all claim for the past on account of maintenance against the Zemindars of Nozeed and Nedadavole, not having been yet fulfilled, and when that condition is fulfilled on his part it must be ratified by the formal sanction of Government."

"The answer of the Zemindar of Nozeed to the requisition of the Collector appears to the Board to be a proper one. All that the Collector was required to do by the letter addressed to him by order of the Right Honorable the Governor was to report whether the conditions of the agreement between the Zemindars as to the filing of a suit and the settlement of the same by a Rajeenamah were duly fulfilled. It appears by another letter from Mr. Gleig of the above date, also submitted herewith, that the suit has been instituted and a Rajeenamah filed as agreed upon. The Board think that the Collector should now be directed to call upon Simhadry Row the eldest son of N. Appa Row to accede to the arrangements proposed by the two Zemindars for the future maintenance of the family. If he consents his accession on the part of himself and the other members of the family the Board think should be formally expressed in writing at the foot of the agreement between the Zemindars and authenticated by his signature affixed to it in the presence of witnesses. They would recommend that the Zemindar of Nozeed be requested previously to ratify the agreement, which is now merely attested by his authorized agents, by his own signature."

In Cons., 26th March. 187. In reply we were informed that the Right Honorable the Governor in Council entirely concurred in the sentiments expressed in the above letter.

188. The following letter was addressed to Government under date the 16th April.

"With reference to the 3rd Para. of Mr. Porter's letter dated the 26th Ultimo No. 113, I am directed by the Board of Revenue to request that you will submit to the Chief Secy. to Govt., in Cons., 16th April 1835. "to the Right Honorable the Governor in Council, the accompanying letter from the Collector of Masulipatam, enclosing copy and translation of an agreement corresponding with that presented to the Right Honorable the Governor regarding the maintenance of the family of the late Narsimha Appa Row &c., which has been formally executed by the Zemindars of Nozeed and Nedadavole respectively in person in the presence of the Collector, also a copy of a communication made by the Collector to Simhadry Row the representative of the late Narsimha Appa Row requiring him to signify his consent or dissent to the terms of the arrangement, and copy of the reply of the latter."

"It will be observed that the two Zemindars agree to pay the stipulated allowance for the maintenance of the family of N. Appa Row on the condition that a Fareekhut is passed within such period as the Government may fix renouncing all demand upon them for past years; and it appears to be but reasonable that the matter should be settled conclusively within a definite period. Simhadry Row will be remarked has merely acknowledged the receipt of the Collector's communication. He was apprized by it that the allowance formerly granted by Government had ceased."

"In the letter addressed to the Collector of Masulipatam by the Secretary to the Right

	RS.	A.	P.
Fusly 1241 ...	12,705	7	1
" 1242 ...	39,303	7	7
	52,088	14	8

"Honorable the Governor under date the 6th February information
"was required of the state of the balance against the Zemindar of
"Nedadavole with reference to the application made by him that his
"Estates might be made over to his own charge on condition of pay-
"ing up the arrears by instalments. In the letter now submitted there is a memorandum shew-
"ing that the balance due against the Estates of Cavelly and Ellore belonging to this Zemindar
"up to the end of Fusly 1242 is Rupees 52,088-14-8 and that there is no balance whatever
"against the principal Zemindary of Nedadavole. For the Current Fusly there is an arrear
"of kists against the two Estates abovementioned, for which there are probably resources
"available."

"The former balances are due for a period before the Zemindar became of age, which was

* 11th July 1833.
Board's Proceedings, in Cons.,
13th March 1834.
Para. 14.

"at the end of September 1833. The whole balance which was due
"at the end of Fusly 1242* was Rupees 1,36,288-14-8. The Board
"are not aware whether any part of this sum was recovered before the
"end of September following when the Zemindar became of age. In

"ordinary circumstances any balances that may be outstanding against Zemindaries under the
"management of the Court of Wards, at the time the disqualification of the proprietor ceases,
"are, according to the decision of the Suder Udalut to be remitted. But of the above sum,
"Rupees 1,17,319-9-6 consisted of payments made out of the collections in discharge of private
"debts of the late Zemindar, in consequence of which payments the recovery of the demand
"of Government was postponed; and it has been determined by the Governor in Council, that
"the balance caused by the above appropriation is still recoverable from the Estates notwith-

Minutes of Consultation, 10th
in Cons., 19th June 1834.
Para. 5.

From Govt., 15th in Cons.,
25th Augt. 1834.
Rupees ... 52,088 14 8
Deduct ... 18,969 5 2

"standing the termination of the minority. A reference was made
"to the Suder Udalut to ascertain whether a further recovery might
"not be made from the Estates on account of the disbursements for
"the subsistence of the Minor, but this has been determined in the
"negative. Of the balance due at the close of Fusly 1242 or at the
"termination of the Zemindar's minority (supposing it not to have
"been diminished in the meantime) the sum of Rupees 1,17,319-9-6
"being retained as a recoverable demand, the remainder Rupees

"18,969-5-2 should be written off. By this remission the balance due to the end of Fusly 1242
"will be reduced to Rupees 33,119-9-6."

"The question then is whether for this balance against the two Estates of Cavelly and Ellore
"(the principal Zemindary of Nedadavole being clear) the Collector should still continue his
"management or whether as solicited by the Zemindar all the Estates should be delivered to his
"own charge. The Board do not doubt under all the circumstances that it will be greatly for the
"advantage of the Zemindar that the Estates should be immediately made over to him in time
"to make the settlement for the ensuing year, and they recommend that the Collector be autho-
"rized to deliver them to his charge on his entering into an engagement to pay off the old
"balance (after deducting the remission) by instalments and to make good the peshcush for the

* Rs. 50,000 per annum for 8
years.

"current year. Considering the heavy instalment* which the Zemin-
"dar has to pay annually to the Zemindar of Nozeed, the Board
"recommend that the period of 8 years be allowed for the discharge
"of the old balance by annual instalments. Unless this indulgence the Board apprehend that
"the Zemindar will hardly be able to fulfil his agreement with the Zemindar of Nozeed, and
"the purpose of Government to relieve him from the embarrassments in which he is involved will
"be frustrated."

189. The following order was passed by Government under
In Cons., 27th April 1835. date the 24th April.

"The Right Honorable the Governor in Council authorizes the Collector of Masulipatam to
"deliver the Estates to the charge of the Zemindar on the conditions recommended by the Board
"of Revenue, and allows the period of 8 years for the discharge of the old balances by annual
"instalments."

190. On the 23rd May we submitted to Government the following Extract from our Pro-
ceedings under date the 21st of that month.

Proceedings, in Cons., 21st
May 1835.
In Cons., 21st May.

"Read letter from the Acting Collector of Masulipatam dated
"9th May 1835."

"Ordered that the above letter be submitted for the information of the Right Honorable
the Governor in Council and that the special sanction of Government be requested for writing
off the sum of Rupees 18,969-5-2, being the portion of the balance remaining at the expiration
of the minority of the Zemindar of Nedadavole which is not recoverable under the present law."

191. The following order was passed by Government under
In Cons., 4th June 1835. date the 29th May.

"The Right Honorable the Governor in Council grants authority for writing off the sum of
"Rupees (18,969-5-2) Eighteen thousand nine hundred and sixty nine Annas five and Pice two
"as recommended by the Board of Revenue."

192. The following letter was addressed to Government under date the 27th April.

"With reference to the 2nd Para. of my letter of the 16th Instant I am directed by the
"Board of Revenue to request that you will submit for the considera-
"tion of the Right Honorable the Governor in Council, the accom-
"panying letter from Mr. Smollett Acting Collector of Masulipatam,
"enclosing copy and translation of the reply of Simhadry Row to the
"communication made to him by the Collector requiring him to declare whether or not he
"consented to the conditions of the agreement which has been executed by the Zemindars of
"Nozeed and Nedadavole for securing a provision for himself and the other Members of his
"family."

"It will be seen that Simhadry Row declines to accede to the conditions of the agreement
"for reasons which are quite insufficient. He cannot but be fully aware that the allowance of
"400 Rupees per mensem was continued to him by Government merely as a temporary provision
"until the Zemindars should be brought either by judicial process or otherwise to make a suit-
"able allowance for his maintenance, yet he disingenuously represents that he understood it
"was to be continued until he should recover his right, meaning thereby a share of the Zemin-
"daries. It would seem from this that he still entertains the expectation of a re-settlement of
"the Zemindaries according to the intention of Regulation V of 1829, and that it is his unwill-
"ingness to compromise the claim which he supposes himself to possess under that Regulation,
"which influences him to reject the provision which the Zemindars have consented to make for
"him and his family. The circumstance to which he refers of his brother being a Minor is of
"no consequence, as it is with himself as Head and representative of the family, that the tran-
"saction must pass."

"With reference to the orders of Government regarding the balances which accrued on the

From Government, 18th in
Cons., 20th March 1834.

	RS.	A.	P.
Balance of Fusly 1242 including Rs. 2-2-6	1,295	2	6
interest	387	13	0
Deduct collections			
to be remitted	907	5	6

"Goondoo Vencutraydoo of Rupees 907-5-6
"being the balance of the Kists of Fusly 1242
"due by him after crediting the collections
"made to the day of sale, as shown in the
"Margin. This is exclusive of the charges of
"management Rupees 252-13-8 which the Board think should not be remitted for the reasons
"stated in Mr. Crawley's letter dated the 20th Ultimo."

"With reference to Para. 5 of the Collector's letter now submitted the Board think that
"as there is no balance against the Chagullo Estate it should be given up, unless the proprietor
"himself desires that it should be retained under attachment instead of the Rajahmundry
"Estate against which there is a large balance otherwise the latter should be Zuffed."

"With regard to the Petition of Mulrauze Lutchmiah the Board recommend that she may

RS.	A.	P.
*24,600	0	0
8,339	3	10
16,260	12	2

"be allowed a remission of Rupees 16,260-12-2, being the difference
"between the amount* at which the Estate was purchased by Go-
"vernment and Rupees 8,339-3-10 which includes the sum due on
"account of the balance of 1241 and the charges of sequestration.
"Should the Government be pleased to authorize this remission, the
"amount thereof (Rupees 16,260-12-2) should be credited to the Zemindar on account of
"the balances on her estates in Guntoor and the Collectors of Rajahmundry and Guntoor will
"be desired to make an adjustment accordingly."

158. The following order was passed by Government under date
the 21st July.

"Agreeably to the recommendation of the Board of Revenue the Right Hon'ble the Gover-
"nor in Council is pleased to grant a remission of Rupees 907-5-6 to Goondoo Vencutroydoo the
"late proprietor of the Mullapilly Estate on account of the Kists of Fusly 1242 and concurs in
"their opinion on the subject of the Chagullo Estate, respecting which they will be pleased to
"instruct the Collector to act accordingly."

"Remission is also granted as recommendation to the amount of Rupees 16,260-12-2 to
"Mulrauze Lutchmiah the late proprietor of the Cadally Estate; but this sum is to be credited
"to the Zemindar in liquidation of the balances on her Estate in Guntoor, as suggested in the
"concluding part of the foregoing letter."

159. A copy of the foregoing correspondence was sent to the Collector on the 4th August.

MAKING OVER THE ESTATE OF PIPPARAH TO THE WIDOW OF THE LATE PROPRIETOR.

160. On the 5th August we submitted to Government the following Extract from our Pro-
ceedings under date the 27th July.

Proceedings, in Cons., 27th
July 1835.
1st in Cons., 16th July 1835.
"Read again letter from the Collector of Rajahmundry report-
"ing on the claims of Chintapetta Vencatrow to the Estate of Pip-
"parah."

"The Estate was registered in the name of C. Gungadara Ram Row son of the present claim-
"ant Vencat Row; he died in September 1832 leaving two widows
"and two daughters. Vencat Row then applied to have the Estate
"registered in his name agreeably to a request made by the deceased

From the Collector, 19th in Cons., 29th July 1830.	"in an Arzee addressed to the Collector a short
To do., 12th in Cons., 12th August "	"time before his death; and the elder widow
From do., 9th in Cons., 16th Sept. "	"made an application to the same effect. As
To do., 4th in Cons., 4th Octr. "	"the Estate was held by C. Gungadara Row as a
From do., 15th in Cons., 25th Novr. "	"separate possession, it was inferred that he was
To do., 25th in Cons., 25th do. "	"divided from his father; the elder widow
From do., 22nd Sept., in Cons., 8th Octr. 1832.	"therefore appeared to be the heir at law, whose
To do., 15th in Cons., 15th do. "	"legal right of inheritance, it was supposed,
From do., 19th Novr., in Cons., 6th Decr. "	"could not be affected by the desire expressed
To the Chief Secy., 17th in Cons., 17th Decr. "	"by the deceased on his death bed that the estate
From Government, 4th in Cons., 10th Jany. 1833.	"should be transferred to his Father. Her own consent the Collector thought was of no weight
To the Collector, 10th in Cons., 10th do. "	"as she was understood to be entirely under the control of her Father-in-law. And as he reported
From do., 31st Jany., in Cons., 11th Feby. "	"her to be incapable of protecting her own interests it was deemed advisable to take the proper-
To do., 11th in Cons., 11th do. "	"ty under the charge of the Court of Wards on her behalf."
From do., 15th in Cons., 27th April 1835.	

"From the information now submitted by Mr. Lewin there appears reason to believe that
"the late Collector was deceived when he reported the widow to be incapacitated and the Board
"are of opinion that there is no sufficient ground for keeping her out of possession of the Estate;
"they therefore resolve to recommend to Government that it may be made over to her and that
"the balance which has accrued under the management of the Collector as Agent of the Court
"of Wards be remitted. The amount of the balance is Rupees 24,351-1-8."

"The Board think that the Estate should be made over to the widow, notwithstanding the
"claim of her Father-in-law, as her right as the heir of her husband, has always been recogniz-
"ed and as from all the circumstances which are on record connected with the Estate, it
"appears to have been possessed by the late Gungadara Ram Row as a separate and indepen-
"dent property. The claim of Vencat Row to be the heir of his son, on the ground of his being
"undivided, is quite at variance with his original application to have the Estate registered in
"his name agreeably to the desire of the deceased, which admitted his right to dispose of the
"property at his free will and pleasure."

"Ordered that a copy of these proceedings be submitted together with the correspondence
"that has taken place on the subject."

161. In reply we received the following letter from the Chief Secretary to Government
under date the 14th August.

"I am directed to acknowledge the receipt of an Extract from the Proceedings of your
"Board dated 27th Ultimo and to state, that the Right Honorable the
"Governor in Council concurs in your opinion that the Pepperah
"Estate in the Zillah of Rajahmundry should be made over to the
"Widow of the late registered Proprietor; leaving it to her, of course, to transfer it, if she shall
"think fit to her Father-in-law. The Collector, it is presumed, would be bound to register the
"transfer on her application, unless objections are made by others claiming an interest in the
"property in which case the Courts must decide the question of right."

162. The following letter was addressed to Government under date 27th August.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter dated the 14th Instant and to transmit for the information of the Right Honorable the Governor in Council the accompanying Copy of the instructions which have been furnished to the Collector of Rajahmundry for making over the Estate of Pipperah to the widow of the late registered proprietor. The Board have not furnished a Copy of your letter to the Collector because on reference to the opinion of the Suder Adawlut transmitted to the Board under date the 10th May 1831 it appears doubtful whether the widow can legally transfer the Estate to her Father-in-law and it may perhaps be most advisable not to anticipate such a step."

"The Board request the orders of Government regarding the balances standing against this Estate which they recommend to be written off. The amount as stated in the 3rd Para. of their proceedings under date the 27th July last is Rupees 24,354-1-8."

In Cons., 24th September. 163. The following order was passed by Government under date the 15th September.

"The Right Honorable the Governor in Council grants authority for writing off to profit and loss the Balance outstanding against the Pipperah Estate which accrued under the Management of the Collector as Agent of the Court of Wards, amounting to Rupees (24,354-1-8). Twenty four Thousand three hundred and fifty four, Anna one and Pice eight."

164. A copy of the foregoing order was sent to the Collector on the 24th September.

RELEASE OF THE PEDDAPPOOR ZEMINDARY FROM ATTACHMENT.

165. The following letter was addressed to Government under date the 26th October.

To the Chief Secy., in Cons., 26th Octr. 1835. "With reference to the 5th Para. of the Minutes of Consultation dated the 1st Ultimo and the 12th Para. of the Minute of the Right Honorable the Governor therein referred to, 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 correspondence noted in the margin relative to the request of the Zemindar of Peddapoor that her Zemindary may be released from attachment."

"The balance outstanding against the Estate is Rupees 1,87,562, it is computed however that upon the adjustment of her claims to compensation on account of the resumption by Government of the Mohturpha and the remission of the Loom tax, it will be found that Rupees 1,46,686 are due to her on that account, the balance will thus be reduced to Rupees 40,875 which the Collector thinks she will be able to discharge, if not in the current Fusly, in the one that supervenes."

"For the reasons stated by the Collector, the Board concur in his recommendation that the Zemindary be made over to the charge of the Zemindar, on the condition of paying one instalment of Rupees 33,000 in the current year and the remainder of the balance in Fusly 1246."

"With reference to the 11th Para. of the Minute of the Right Honorable the Governor I am directed to state that the attention of the Collector has been drawn to the application of the Zemindar of Cottah Ramachendrapooram for a maintenance which was referred to his predecessor by order of the Right Hon'ble the Governor."

"I am directed to take this opportunity to submit for the information of Government the accompanying copies of the letters addressed to the Collector by the Board and the letters received from him on the subject of the claims of the Zemindars of Rajahmundry on account of the Mohturpha and Loom tax. It will be observed from the Collector's letters that the investigation of accounts with a view to the settlement of these claims is in progress, but that their intricacy has obliged him to solicit a further period of two months for making his report."

In Cons., 16th Nov. 1835. 166. The following order was passed by Government under date the 10th November.

"The Right Honorable the Governor in Council is pleased to grant authority to the Collector of Rajahmundry to make over the Zemindary of Peddapoor to the charge of the Zemindar on the condition stated in the 3rd Para. of the above letter, but it is proper that she should be informed that the fulfilment of that condition will be strictly required from her and that should she fail in performing it, a portion of the Estate will be sold in satisfaction of the Government demand against it."

"The Board of Revenue are requested to state why all charge on account of interest on the balance is omitted in the account between the Zemindar and the Government as reported in the 3rd Para. of the Collector's letter of the 24th September 1835, and whether it will not be proper to revise the statement with reference to the further sum due on this account."

In Cons., 16th Nov. 1835. 167. A copy of the foregoing correspondence was transmitted to the Collector on the 16th November with the necessary instructions for his guidance.

COMPENSATION TO BE GRANTED TO THE ANCIENT ZEMINDARS ON ACCOUNT OF THE RESUMPTION OF THE MOTURPHA TAX.

168. The following letter from the Secretary to Government was received under date the 13th February.

"It being understood that the accounts for determining the amount of compensation to be granted to the ancient Zemindars of the Rajahmundry district on account of the resumption of the Moturpha tax in their Estates, are at present before your Board, and it appearing that the Zemindars have cause to complain of the delay which has occurred in the settlement of the question, I am directed by the Governor in Council to request that you will report upon this subject without delay, and that in the mean time instructions may be issued to the Collector to let a portion of the annual beriz upon each of the Zemindaries, equivalent to the remission which appears to be allowable on this Account, to stand over for the present, and to forbear pressing the collection of arrears wherever the amount outstanding does not exceed the total sum which will probably be remitted in arrear on the same account."

"You will also report without delay on the further claim to compensation of some of the Zemindars for the time during which they were allowed to collect the Moturpha, on account of the exemption from tax of the Looms used by weavers employed in making up the Company's investment. The Zemindars having suffered much lately from the adversity of seasons, it is proper that prompt relief should be afforded to them if they have a good claim."

169. The necessary instructions on the subject of the foregoing letter were communicated to the Collector on the 5th March.

POLICE SIBBENDY CORPS.

170. The following letter was addressed to Government under date the 23rd July.

To the Chief Secy., in Cons.,
23rd July 1835.
8th in Cons., 23rd July
1835.

"In submitting for the consideration of the Right Honorable the Governor in Council the accompanying letter from the Collector of Rajahmundry recommending an essential alteration in the constitution of the Police Sibbendy Corps of that District, I am directed to state that the Board propose to call upon the Collector to consider and report upon the expediency of abolishing the whole establishment as has been done in the Districts of Ganjam and Vizagapatam and making an arrangement for the Police upon the same plan as in those Districts."

"In the mean time they recommend that the Collector may be authorized to dispense with the services of the Sirdar, Naibs, and Gomastahs, and to place the men of the Police Corps under the direction and control of the Heads of Police of the several Divisions as proposed by him. The following is the Establishment proposed to be abolished immediately."

" 1 Sirdar	...	...	...	...	85 Rupees
" 2 Head Naibs at 40 Rupees	...	...	...	...	80 "
" 3 Naibs at 20	...	...	...	...	60 "
" 3 Gomastahs	...	...	...	...	32 "
					257 per. Mensem.

"Instead of the above the Collector proposes to employ 12 Duffadars with an aggregate pay of 108 Rupees per Mensem to assist the heads of Police in the direction and control of the Peons brought under their authority. The Collector is not certain that so many will be required, but he requests authority to employ that number if necessary which the Board recommend."

"The immediate saving by the above arrangement will be 149 Rupees per Mensem, a further saving will arise from striking off some inferior servants such as trumpeters."

In Cons., 10th Augt. 1835

171. The following order was passed by Government under date the 4th August.

"The Right Honorable the Governor in Council sanctions for the present the arrangement proposed by the Collector of Rajahmundry for incorporating the Sibbendy Corps of his District, with the ordinary Police Establishment, by which an immediate saving of Rupees 149, one hundred and forty nine per Mensem will be effected."

172. A copy of the foregoing correspondence was sent to the Collector on the 8th August.

COMMISSION ALLOWED TO MR. CRAWLEY ON ESTATES UNDER MANAGEMENT FOR FUSLY 1243.

173. On the 18th May we submitted to Government the following Extract from our proceedings under date the 11th of that Month.

Proceedings, In Cons., 11th
May 1835.
14th In Cons., 30th March
1835.

'Read again letter from the Collector of Rajahmundry submitting for sanction statements of Commission on Estates under his management for fusly 1243.'

'But for the restriction contained in the Minutes of Consultation under date the 25th November 1825, the Commission allowable to Mr. Crawley on the Estates under his management in fusly 1243 would amount to Rupees 16,277-9-1.'

'By that restriction, however, the amount which he can draw is limited to Rupees 9,450; being the difference between his salary as the Collector of a settled District and that which is allowed to the Collector of an unsettled District. The restriction falls with peculiar hardship on Mr. Crawley, since in Fusly 1242 in consequence of the adversity of the season the revenue was greatly reduced, and his Commission being calculated on the Net Revenue after deducting charges of management fell to Rupees 2,604-4-1, and the whole amount of his salary and Com-

Salary	...	...	...	RS.	A.	P.	'mission was less by Rupees 6,845-11-11 than the
Commission on Estates under management in Fusly 1242	...	...	...	16,800	0	0	'fixed salary of the Collector of an unsettled District, while his duties were more than usually
	...	...	...	2,604	4	1	'onerous from the very causes which reduced his
	...	...	...	19,404	4	1	'income. Under these circumstances he requests
Salary of the Collector of an unsettled District	...	...	...	26,250	0	0	'that the restriction may be suspended for fusly
Difference	...	...	...	6,845	11	11	'1243, and that he may be allowed the full com-

'mission at 1½ per cent. which will still make his receipts for the 3 years from 1241 to 1243 less than the salary of the Collector of an unsettled District. The Board think it but fair that this request be complied with, and resolve to recommend it to the favorable consideration of Government.'

In Cons., 14th June 1835.

174. The following order was passed by Government under date the 2nd June.

"The Right Hon'ble the Governor in Council is pleased to allow Mr. Crawley Collector of Rajahmundry, full commission on the Estates under his management for fusly 1243 at 1½ per cent. amounting to Rupees (16,277-9-1) sixteen thousand two hundred and seventy seven, annas nine, and Pice one."

Appointment.

175. A copy of the foregoing correspondence was sent to the Collector on the 12th June.

176. On the 12th May 1835 Mr. M. Lewin was appointed Collector.

MASULIPATAM,

MANAGEMENT OF THE ESTATES UNDER AUMANY FOR FUSLY 1242.

177. We submitted to Government the following Extract from our Proceedings under date the 9th July.

Proceedings, in Cons., 9th
July 1835.
20th April, in Cons., 7th
July 1834.

'Read again letter from the Collector of Masulipatam reporting upon the management of the Estates under Aumany in his District for fusly 1242.'

'The following Abstract exhibits the result of the settlement of the Zemindary of Davaracotah for fusly 1242 shewing a net increase in the foregoing Fusly of Rupees 11,145-2-11.'

ITEMS.	Villages Fusly 1241.	Villages Fusly 1242.	Jummah of Fusly 1241.		Jummah of Fusly 1242		Increase.		Decrease.	
	Rs.	Rs.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Aumany	62	53	82,353	4 0	80,227	12 5	...	...	2,125	7 7
Rents	3	7	1,696	4 0	15,357	5 3	13,661	1 3	...	...
Agraharums	2	2	549	14 0	159	7 6	...	...	390	6 9
	67	67	84,599	6 3	95,744	9 2	13,661	1 3	2,515	14 4
	Deduct Decrease ...						2,515	14 4		
	Net Increase ...						11,145	2 11		

'It is observed that 4 Villages under Aumany in Fusly 1241 were rented in Fusly 1242. The Aumany Villages were partly settled on a Division of the crops partly on a money assessment.'

'The lands under the former settlement yielded a gross produce of 3,041-11-29 1/16 the Zemindar's share of which was 1,186-5-14/16 valued at the average prices of the day at Rupees 57,150-13-3. The ready money assessments amounted to Rupees 23,076-15-2 making with the settlement on the produce a total of Rupees 80,227-12-5 as shewn in the above abstract, from which however is to be deducted Rupees 232 for customary remissions, the net demand on the Aumany Villages being Rupees 79,995-12-5. The demand upon the rented Villages Rupees 15,357-5-3, and the amount of Agraharum Quit rent Rupees 159-7-6 made up the total demand for current revenue to Rupees 95,512-9-2. If to this be added the demand on account of advances and arrears the aggregate will be Rupees 1,71,835-1-5.'

	RS.	A.	P.
Demand	97,645	9	2
Collection within the Fusly and subsequently to the end of March, Fusly 1243	85,836	14	0
Balance	11,808	11	2
Within the Fusly	1,546	14	6
Subsequently	741	0	3
	2,287	14	9
Receipts	86,727	12	6
Expenditure including Peshcush 78,004	85,685	9	3
	1,042	3	3

	Peshcush of Fusly 1242.		Balance of Fusly 1241.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	1,02,690	0 0	40,747	13 6	1,43,437	13 6
Collections to the end of Fusly 1242 ...	73,104	12 0	4,900	1 11	78,004	13 11
Balance at the end of Fusly 1242 ...	29,585	4 0	35,817	11 7	65,402	15 7

'Of the amount of the current demand for Fusly, there remained a balance of 11,808-11-2 at the end of March of the following year. On account of arrears the sum of Rupees 2,287-14-9 was collected within the Fusly, and subsequently to the end of March. The revenues of the Estate it was expected would be further increased by the Collection of Rupees 4,705 according to the orders of the Board on account of certain lands improperly alienated to the Sheva-gunga Pagoda. The Account Current up to the end of the Fusly left a balance in the Collector's hands to the credit of the Estate of Rupees 1,042-3-3. The Marginal Abstract of Demand and Collection of Peshcush shews an outstanding balance due to Government of Rupees 65,432-15-7.'

'The Collector proposed an increase of Establishment for fusly 1243 amounting to Rupees 870 making the total charge Rupees 2,814 per annum, which considering the number of Villages and the amount of Revenue under Aumany, the Board resolve to sanction.'

Making the Nundegamah Estate.

Batavole.
Panooguncheprole.
Nundegamah.
Junoogoodooroo.
Caldindy.
Aucoolamaudoo.
Condapilly.
Namally.
Six Islands.

'The Vassereddy Estates comprize the Purgunnahs enumerated in the margin. The current demand for Fusly 1242 upon the whole Estate was 1,87,487-1-5 the particulars of this demand are as follows:'

	RS.	A.	P.
Villages settled on Money rents	1,37,286	3	1
Share of Crop	25,322	6	4
Agraharum Quit rents	5,010	4	0
Peishcush paid by a Sub Talookdar	19,868	4	0
	1,87,487	1	5

'The proportion in which this falls upon each Purgunnah is shewn in the annexed Abstract which also shews the comparative increase and decrease between Fuslies 1241 and 1242.'

	Jummah of Fusly 1241.		Jummah of Fusly 1242.		Gross Increase.		Gross Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1. Nundegamah	1,29,499	5 4	1,35,504	13 8	12,500	3 1	6,494	10 9
2. Junoogoodooroo	7,762	4 0	5,378	10 10	...	...	2,383	9 2
3. Caldindy	4,000	0 0	63	6 2	...	...	3,936	9 10
4. Aucoolamaud	2,165	0 0	2,065	0 0	...	...	100	0 0
5. Condapully	20,000	0 0	20,000	0 0	...	...	...	...
6. Namullay	1,820	0 0	1,820	0 0	...	...	...	...
7. Six Islands	7,292	9 5	22,655	2 9	15,362	9 4	...	...
Total	1,72,539	2 9	1,87,487	1 5	27,862	12 5	12,914	13 9
	Deduct Decrease ...				12,914	13 9		
	Net Increase ...				14,947	14 8		

'The Account Current bears a balance against the Estate amounting to Rupees 439-14-3

Receipt	Rs.	A.	P.
Disbursements...	15,869	12	5
	10,309	10	8
	439	14	3

Arrears F. 1241...	Rs.	A.	P.
" " 1242...	3,692	2	11
	8,117	9	1
	11,809	12	0

Valavadum &c.

Fusly 1243 ...	Rs.	A.	P.
" 1242 ...	2,346		
	2,280		
Decrease ...	66		

Government Villages.

'The Board sanction the expenditure of the year, and the proposed Establishment for Fusly 1243 which is less than in 1242.'

'There are four Government Villages, 3 under Aumany and one rented.'

'The following table exhibits the demand of 1242 compared with 1241, and shews a net decrease amounting to Rupees 1,005-10-0.'

Villages.	Fusly 1241.			Fusly 1242.			Increase.			Decrease.			Mocassah Beriz payable to the Zemindars.			Net surplus Beriz to Government in Fusly 1241.			Net surplus to Government in Fusly 1242.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Kytapully under Aumany	2,750	6	0	2,220	7	3				529	14	9				2,750	6	0	2,220	7	3
Singagooden under do.	116	7	9	46	0	0				70	7	9	133	9	5	22	1	8	92	9	5
Madaca under rent in Fusly 1241 and Aumany in 1242	500	0	0	94	12	6				405	3	6	70	0	0	430	0	0	24	12	6
Roodravaram rented Village	85	0	0	85	0	0							17	8	0	67	8	0	67	8	0
	3,451	13	9	2,446	3	9				1,005	10	0	226	1	5	3,225	12	4	2,220	2	4

'The decrease in Kytapully was in consequence of the failure of the means of irrigation which precluded the cultivation of the wet lands to such an extent as to cause a decrease under that head of Rupees 1,102-6-9; a net increase of dry cultivation reduced this to a net decrease on the whole of Rupees 529-14-9.'

To Govt., 25th in Cons., 25th Augt. 1834.
From do., 5th in Cons., 8th Sept. do.

'The decrease on Singagooden arose from the same cause. The Government have authorized this Village to be made over to the Zemindar of Noozeed, to whom there was a Mocassah payable from it which absorbed the collections.'

'Madaca was rented during the former year for Rupees 500, this Village yielded only a revenue of Rupees 94-12-6 in Fusly 1242.'

'The outstanding balances on this Village is Rupees 1,762-13-7 chiefly on Kytapully, which the Collector proposes realizing out of future crops. The Board observe that 1/4th of the collection of 1242 went to pay balances standing from 1241. The Collector proposes pursuing the same plan—thus the Ryot's means are always forestalled and he is ever discouraged by the weight of suspending arrears, it will be more advantageous to give up the arrears due by impoverished ryots at once than to distress and discourage them by carrying on balances from year to year. Arrears collected in the Fusly subsequent to the year for which they are nominally due are in reality collections for that Fusly and in all probability will be attended with a corresponding defalcation in the subsequent collections. The practice is also objectionable as tending to add to the complexity of the accounts.'

'The settlement of the Villages appears to have been made on an equal Division of produce; but the rate at which the Government share was commuted into money does not appear in the Report or the statements which accompanied it nor do these documents lead the Board to imagine that the instructions laid down in the 20th para. of their Proceedings, in Cons., 28th March 1833. 'Proceedings on the Report for Fusly 1241 have been attended to.'

'The Collector will state what amount of the Balances cannot easily be recovered to enable the Board to recommend their remission.'

'The Board resolve to call the attention of the present Collector to the observation in para. 22 of their Proceedings dated 28th March 1833 with reference to the Villages of Madaca, Roodravaram and Singagooden having been already transferred.'

'The attached Zemindary of Chintalapooddy is held under the rents granted by the Zemindar, the rent Rupees 19,001 was paid in full, and the surplus, after paying Rupees 11,550 the Peshcush of 1242, and remitting 3,103-6-11 to the Court at Rajahmundry was to be carried to account for 1243.'

From the Collr., 29th Augt. in Cons., 15th Sept. 1834.
To do., 15 in Cons. do. 15th do.

'This Estate has been made over to the Zemindar.'

'Ordered that a Copy of these Proceedings be submitted to Government and a transcript of the same be transmitted to the Collector of Masulipatam for his information and guidance.'

178. A Copy of the foregoing Proceedings we transmitted to the Collector.

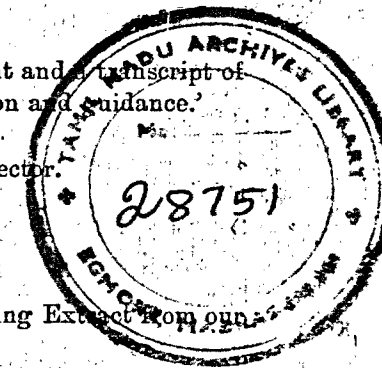
EXTRA REVENUE FOR FUSLY 1243.

179. On the 18th September we submitted to Government the following Extract from our Proceedings under date the 10th of that Month.

Proceedings, in Cons., 10th Sept. 1835.
15th May, in Cons., 8th June 1835.

'Read again the letter from the Acting Collector of Masulipatam noted in the Margin containing his report on the Management of the Extra Sources of revenue in that District for Fusly 1243.'

V211, 68 (x72) Y M36
M91, 62, 6064



Salt.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	1,42,518	4	2	2,04,603	0	0	62,084	11	10	...	...	...
Balance on the 11th July	1,442	8	0	2,544	15	0	1,102	7	0	...	...	...
Current Collections	1,41,075	12	2	2,02,058	1	0	60,982	4	10	...	...	...
Extra do.	7,554	13	10	1,045	0	8	...	...	...	6,509	13	...
Arrears	724	8	0	1,442	8	0	718	0	0	...	...	...
Total	1,49,355	2	0	2,04,545	9	8	55,190	7	8	...	...	...
Charges	27,042	13	3	10,359	8	4	...	...	...	16,693	4	...
Net Revenue	1,22,312	4	9	1,94,186	1	4	71,873	12	7	...	...	...

'In fusly 1242 there had been a considerable decrease in the Salt collections owing to the adverse nature of the season, the want of forage and water which was occasioned thereby having prevented the Merchants from resorting to the pans in as great numbers as usual in Statement No. 1.

'purchase Salt for inland consumption. In the Fusly under review the deficiency of the preceding year was made up by an increase of Rupees 62,084-11-10, being the result of an increase of Rupees 72,158-10-0 in the sales for inland consumption, and a decrease of Rupees 10,073-14-2, of which Rupee 2,862-10-0 was in the sales for home consumption, and Rupees 7,211-4-2 in those for exportation by Sea.'

'The decrease in the charges was occasioned by there having been a very large quantity in store at the close of Fusly 1242, as noted by the Board in their Proceedings dated 10th February 1834, owing to which the manufacture of Fusly 1243 was comparatively small.'

'With reference to the observation in Para. 5 of the report under consideration, upon the subject of a proposed channel for transport of Salt thro' the Colar lake to Ellore, the Board request that the present Collector will submit his opinion as to the expediency of the plan in communication with the Civil Engineer of the Division.'

Sayer.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	1,32,194	10	8	99,444	15	3	...	...	...	32,749	11	5
Balance on the 11th July	37,520	15	7	23,784	7	10	...	...	...	13,736	7	9
Current Collections	94,673	11	1	75,660	7	5	...	...	...	19,013	3	8
Extra do.	153	2	6	211	0	8	52	14	2	...	...	...
Arrears	13,816	6	10	16,805	0	0	2,988	9	2	...	...	...
Total	1,08,648	4	5	92,676	8	1	...	...	...	15,971	12	4
Charges	16,117	1	6	17,650	12	0	1,533	10	6	...	...	...
Net Revenue	92,531	2	11	75,025	12	1	...	...	...	17,505	6	10

'In the rented portion of the Sayer there was a decrease to the extent of Rupees 35,443, very great difficulty having been experienced in obtaining any offers for the farms which could be considered at all adequate. The Collections under Aumanie exceeded those of Fusly 1242 by Rupees 2,693-4-7, making the net decrease Rupees 32,749-11-5 as shown above. The increase in the Collections under Aumanie was entirely in consequence of a larger portion of the district remaining unrented in Fusly 1243 than in Fusly 1242, the actual collections on the different articles liable to duty having in point of fact fallen considerably, particularly on Betel and Tobacco, in the Masulipatam division.'

'Of the balance due at the close of the Fusly on account of the Sayer of Fusly 1243, Rupees 8,510-6-4 were collected by the 1st January last, leaving Rupees 15,274-1-6 still due.'

Sea Customs.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	9,458	5	6	9,886	15	5	428	9	11	...	...	...
Balance on the 11th July	...	...	...	...	...	...	...	...	...	...	...	...
Current Collections	9,458	5	6	9,886	15	5	428	9	11	...	...	...
Extra do.	37	4	10	209	2	10	171	14	0	...	...	...
Arrears	35	0	0	...	...	...	...	...	...	35	0	0
Total	9,530	10	4	10,096	2	3	565	7	11	...	...	...
Charges	3,000	13	0	2,409	8	5	...	...	...	591	4	7
Net Revenue	6,529	13	4	7,686	9	10	1,156	12	6	...	...	...

Rs. A. P.
1,171 12 6
743 2 7
428 9 11

'The increase under this head was the result of an increase of Rupees 1,171-12-6 in the import duties, and a decrease in the export duties of Rupees 743-2-7, the particulars of which are detailed in Statement No. 3 and appear to require no particular notice.'

Abkarry.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	45,084	12	0	39,831	5	8	...	...	...	5,253	6	4
Balance on the 11th July	11,299	6	10	10,964	7	4	...	...	...	334	15	6
Current Collections	33,785	5	2	28,866	14	4	...	...	...	4,918	6	10
Extra do.	251	12	11	120	13	5	...	...	...	130	15	6
Arrears	5,123	9	7	6,392	13	1	1,269	3	6	...	...	...
Total	39,160	11	8	35,380	8	10	...	...	...	3,780	2	10
Charges	1,341	1	5	2,512	3	8	1,171	2	8	...	...	...
Net Revenue	37,819	10	3	32,868	5	2	...	...	...	6,951	5	1

AFFAIRS OF THE DAVERCOTTAH ZEMINDARY.

182. On the 8th October we submitted to Government the following Extract from our Proceedings under date the 1st of that Month.

Proceedings, in Cons., 1st October 1835.

'Read the following letter from the Collector of Masulipatam.'

In Cons., 1st October 1835.

(Here enter No. 84 dated 18th September 1835.)

'The late Zemindar of Davaracottah in Masulipatam died on the 3rd June 1834, leaving a widow without issue. By a testamentary document he gave authority to his widow to adopt a son. The widow has reported to the Collector that with the concurrence of the two widows of the adoptive Father and predecessor of her late husband, he has adopted the 3rd son of Yarlagudda Vencataramanah, and having given him the name of Rajah Ankanaidoo Bahdur, has caused him to perform the first annual ceremony of her deceased husband. The two widows referred to have confirmed this report in a separate address, and have declared their consent to the adoption. The Collector at the request of the widow of the late Zemindar recommends that the Zemindary may be taken under the management of the Court of Wards on behalf of her adopted son.'

'The Board are of opinion that the adoption should be recognized, but they are doubtful of the expediency of taking the Minor under the charge of the Court of Wards. The chief object of the widow in praying that the Minor may be taken under the charge of the Court of Wards doubtless is to obtain a provision for the family, which while the Zemindary is under attachment for arrears they are not entitled to by law. But if the Zemindary should still be continued under attachment for arrears the Government would probably authorize an allowance for the subsistence of the family who are represented to be destitute of other means of maintenance and in actual want. The chief objection to taking the Zemindary under the Court of Wards arises from the circumstance of there being a large debt to Government standing against it independent of the arrears of Revenue. If in the event of the Minor Zemindar and his estate coming under the charge of the Court of Wards, Government should be precluded from suing for its debt in Court, other creditors by proceeding in that manner might get a preference in the recovery of their demands by the aid of judicial process. Another objection is that an allowance equal to 10 per cent. of the permanent Jummah or of the amount actually realized must be allotted to the family if the estate is under charge of the Court of Wards, although a less allowance might be sufficient for their decent maintenance. The estate will at all events remain under the management of the Collector, for if not taken under the charge of the Court of Wards, it will remain under attachment for the arrears, which will be considerable notwithstanding the deductions which will probably be made on the adjustment of accounts.'

'Under all the circumstances of the case, the Board are inclined to think that it is most

* The allowance if under the Court of Wards would be about 10,000 Rs. per annum, the Peshcush being Rs. 1,02,690.

'advisable to continue the Zemindary for the present under attachment for arrears, but in consideration of the poverty of the family, which is the representatives of an ancient race, gives them a claim upon the liberality of Government, they resolve to recommend that an allowance of 700* Rupees per mensem be granted for their maintenance as proposed by the Collector. This allowance should provide not only for the Minor Zemindar and his adoptive mother and their domestic Establishment, but also for the two widows of the old Zemindar who claim a separate maintenance of 450 Rupees per Mensem in lieu of the Cumtum lands assigned to them by their late husband. In the present depressed condition of the Estate such an allowance for these Ladies is out of the question and as to the Assignment it is of course not binding while the Zemindary is in arrears, if otherwise valid.'

'Ordered that a copy of these Proceedings be submitted for the orders of Government.'

In Cons., 26th Octr. 1835.

183. The following order was passed by Government under date the 20th October.

"The Right Honorable the Governor in Council concurs with the Board of Revenue in considering that the adoption of the 3rd Son of Yarlagudda Vencataramanah by the widow of the late Zemindar of Davaracottah should be recognized, and for the reasons stated in the 2nd Para. of the foregoing proceedings, that the estate should not be taken under the charge of the Court of Wards, but should be continued under attachment for Arrears and he is accordingly pleased to authorize this measure and the grant of a monthly allowance of (700) Seven hundred Rupees from the revenues of the estate for the maintenance of the minor and the family of the late Zemindar as suggested in the 3rd para. of the above communication."

"The Right Honorable the Governor in Council however observes with reference to a remark in the 2nd para. of the foregoing Proceedings that under Clause fifth, Section XIV, Regulation V of 1804 it does not appear that an allowance equal to 10 per cent. of the permanent sunnud or of the amount actually realized must in every case be allotted to the proprietors of Estates under charge of the Court of Wards."

184. A copy of the foregoing correspondence was sent to the Collector on the 3rd November.

ARRANGEMENT MADE WITH THE ZEMINDARS OF NOOZEED AND NEDADAVOLE FOR THE FUTURE MAINTENANCE OF THE FAMILY OF THE LATE NARSIMMA APPAROW.

185. The following letter from the Secretary to Government under date the 20th February was received on the 24th of that Month.

"Referring to the Minute of Consultation under date the 18th April 1834 directing a suit to be instituted on the part of the family of the late Narsimah Appa Row for the purpose of bringing to issue the question of the liability of the Zemindars of Nozeed and Nedadavole to provide a maintenance for them, a measure which appears to have been resolved upon from the supposed impossibility of bringing the parties to a settlement by any other means, I am directed to acquaint you that when these Zemindars visited the Right Honorable the Governor in passing thro' the Masulipatam District, he took the opportunity of exhorting them to have recourse to the mediation of their mutual friends for the amicable adjustment of this matter, and of all the other points in dispute between them, and to forbear from further litigation in the Courts. They agreed to enter into a negotiation accordingly."

"The Zemindar of Nozeed being unable from indisposition to follow the Camp, left two* persons as his authorized agents and stated that they were vested with full powers to treat on his behalf, and that he was prepared to abide by any conditions to which they should consent on his part. The Zemindar of Nedadavole attended in person. Having come to an agreement, they appeared before the Right Honorable the Governor, and presented two papers, translations of which accompany, containing the conditions to which the two Zemindars have bound themselves."

* Chilkany Vencata Ramiah, the Zemindar's father-in-law and Vizapoor Ram Row, the Zemindar's Vakeel.

Vide Encls., in Cons., 5th March 1835.

"It will be observed that the two Zemindars agree on condition of being released from all demands on this account for the past, to make a provision for the future maintenance of the family of the late Narsimah Appa Row by a monthly allowance of 600 Rupees, and to present

"to them the sum of 6,000 Rupees for their marriage expenses. The Governor in Council considers this a very satisfactory arrangement. The necessity of a suit in Court is obviated; the amount of the allowance is greater than there was any reason to expect would be decreed eventually by the Court; and it is obtained at once without any costs being incurred. If the suit had been commenced it would probably have been protracted for a number of years during which the Government must have borne the charge of maintaining the family, whereas it will now be relieved immediately from any further expense on this account. As to what has been already paid, it is doubtful, to say the least, whether it could be recovered from the family in the event of their instituting a suit and obtaining a decree against the Zemindars of Nozeed and Nedadavole for an allowance for their maintenance in arrear. At any rate it would in all probability be necessary to prosecute them for it, which would involve a further protracted litigation. On the whole the Governor in Council is decidedly of opinion that it is advisable to submit to the loss of what has been already paid in order to secure immunity from any future charge. Approbation has therefore been expressed of the proposed arrangement, and the Right Honorable the Governor has personally intimated to Simhadry Appa Row, the eldest son of Narsimah Appa Row that Government will not interfere further on his behalf, and that as the Zemindars are prepared to make a suitable provision for his family, the pension of 400 Rupees hitherto allowed by Government will be discontinued. The Right Honorable the Governor at the same time intimated to him that in the event of his acceding to this arrangement the sum in deposit under the orders of Government dated 1st July 1834 will be available to the family."

"By these agreements Nariah, as the adopted son of the late Vencata Narsimah Appa Row, is acknowledged generally as Zemindar of Nedadavole, and the Zemindar of Nozeed specially relinquishes his claim to be the heir of Ramanamah the Elder Widow of the late Zemindar who disputed his title. The suit instituted by her for the Zemindary, which since her death has been carried on by the Zemindar of Nozeed as her representative, will thus be dropped, and the title of Nariah will rest unquestioned. The Zemindar of Nozeed also relinquishes his claim for funds advanced to Ramanamah to carry on the suit. On the other hand Nariah the Zemindar of Nedadavole relinquishes his claim to the property of Vencamah Mother of his adoptive father. Thus two other subjects of litigation are removed."

"By a special agreement a new settlement is made respecting the debt due by the late Zemindar of Nedadavole to the Nozeed Estate, by which the interference of the Collector is dispensed with. The Governor in Council considers this a point of importance, as it admits of the Estates being put in possession of the Zemindar as soon as the balance due to Government is cleared off, or a satisfactory arrangement is made for its liquidation. The instalments* by which the debt is to be paid are of the same amount, as originally settled. It is to be observed that they were paid regularly while the Estates were under the management of the late Zemindar, while only 30,000 Rupees has been paid since they came under the management of the Collector."

* 50,000 Rupees per annum with interest.

Vide Encr., in Cons., 5th March 1835, Dated 6th Feby.

"Accompanying, I forward for your information a copy of a letter, which the Right Honorable the Governor has directed to be addressed to the Collector of Masulipatam on this subject."

186. The following letter was addressed to Government under date the 26th March.

To the Chief Secy. to Govt., in Cons., 26th March 1835.

In Cons., 26th March 1835.

"With reference to Mr. Wheatley's letter of the 20th Ultimo, I am directed by the Board of Revenue to submit Mr. Gleig's letter dated the 18th Instant regarding the Monthly allowance to the family of N. Appa Row."

"The Board think that Mr. Gleig acted unadvisedly in calling upon the Zemindar of Nozeed to make a deposit of the amount to be paid by him for six months in advance. It is to be observed that the allowance, when the arrangement is finally settled, is to be paid from month to month; but the arrangement is not finally settled, the condition to be performed by the Head and representative of the family of N. Appa Row, by which he is to renounce all claim for the past on account of maintenance against the Zemindars of Nozeed and Nedadavole, not having been yet fulfilled, and when that condition is fulfilled on his part it must be ratified by the formal sanction of Government."

"The answer of the Zemindar of Nozeed to the requisition of the Collector appears to the Board to be a proper one. All that the Collector was required to do by the letter addressed to him by order of the Right Honorable the Governor was to report whether the conditions of the agreement between the Zemindars as to the filing of a suit and the settlement of the same by a Rajeenamah were duly fulfilled. It appears by another letter from Mr. Gleig of the above date, also submitted herewith, that the suit has been instituted and a Rajeenamah filed as agreed upon. The Board think that the Collector should now be directed to call upon Simhadry Row the eldest son of N. Appa Row to accede to the arrangements proposed by the two Zemindars for the future maintenance of the family. If he consents his accession on the part of himself and the other members of the family the Board think should be formally expressed in writing at the foot of the agreement between the Zemindars and authenticated by his signature affixed to it in the presence of witnesses. They would recommend that the Zemindar of Nozeed be requested previously to ratify the agreement, which is now merely attested by his authorized agents, by his own signature."

187. In reply we were informed that the Right Honorable the Governor in Council entirely concurred in the sentiments expressed in the above letter.

188. The following letter was addressed to Government under date the 16th April.

"With reference to the 3rd Para. of Mr. Porter's letter dated the 26th Ultimo No. 113, I am directed by the Board of Revenue to request that you will submit to the Chief Secy. to Govt., in Cons., 16th April 1835. "to the Right Honorable the Governor in Council, the accompanying letter from the Collector of Masulipatam, enclosing copy and translation of an agreement corresponding with that presented to the Right Honorable the Governor regarding the maintenance of the family of the late Narsimha Appa Row &c., which has been formally executed by the Zemindars of Nozeed and Nedadavole respectively in person in the presence of the Collector, also a copy of a communication made by the Collector to Simhadry Row the representative of the late Narsimha Appa Row requiring him to signify his consent or dissent to the terms of the arrangement, and copy of the reply of the latter."

"It will be observed that the two Zemindars agree to pay the stipulated allowance for the maintenance of the family of N. Appa Row on the condition that a Fareekhut is passed within such period as the Government may fix renouncing all demand upon them for past years; and it appears to be but reasonable that the matter should be settled conclusively within a definite period. Simhadry Row it will be remarked has merely acknowledged the receipt of the Collector's communication. He was apprized by it that the allowance formerly granted by Government had ceased."

"In the letter addressed to the Collector of Masulipatam by the Secretary to the Right Honorable the Governor under date the 6th February information was required of the state of the balance against the Zemindar of Nedadavole with reference to the application made by him that his Estates might be made over to his own charge on condition of paying up the arrears by instalments. In the letter now submitted there is a memorandum shewing that the balance due against the Estates of Cavelly and Ellore belonging to this Zemindar up to the end of Fusly 1242 is Rupees 52,088-14-8 and that there is no balance whatever against the principal Zemindary of Nedadavole. For the Current Fusly there is an arrear of kists against the two Estates abovementioned, for which there are probably resources available."

"The former balances are due for a period before the Zemindar became of age, which was at the end of September 1833. The whole balance which was due at the end of Fusly 1242* was Rupees 1,36,288-14-8. The Board are not aware whether any part of this sum was recovered before the end of September following when the Zemindar became of age. In ordinary circumstances any balances that may be outstanding against Zemindaries under the management of the Court of Wards, at the time the disqualification of the proprietor ceases, are, according to the decision of the Suder Udalut to be remitted. But of the above sum, Rupees 1,17,319-9-6 consisted of payments made out of the collections in discharge of private debts of the late Zemindar, in consequence of which payments the recovery of the demand of Government was postponed; and it has been determined by the Governor in Council, that the balance caused by the above appropriation is still recoverable from the Estates notwithstanding the termination of the minority. A reference was made to the Suder Udalut to ascertain whether a further recovery might not be made from the Estates on account of the disbursements for the subsistence of the Minor, but this has been determined in the negative. Of the balance due at the close of Fusly 1242 or at the termination of the Zemindar's minority (supposing it not to have been diminished in the meantime) the sum of Rupees 1,17,319-9-6 being retained as a recoverable demand, the remainder Rupees 18,969-5-2 should be written off. By this remission the balance due to the end of Fusly 1242 will be reduced to Rupees 33,119-9-6."

"The question then is whether for this balance against the two Estates of Cavelly and Ellore (the principal Zemindary of Nedadavole being clear) the Collector should still continue his management or whether as solicited by the Zemindar all the Estates should be delivered to his own charge. The Board do not doubt under all the circumstances that it will be greatly for the advantage of the Zemindar that the Estates should be immediately made over to him in time to make the settlement for the ensuing year, and they recommend that the Collector be authorized to deliver them to his charge on his entering into an engagement to pay off the old balance (after deducting the remission) by instalments and to make good the peshcush for the current year. Considering the heavy instalment* which the Zemindar has to pay annually to the Zemindar of Nozeed, the Board recommend that the period of 8 years be allowed for the discharge of the old balance by annual instalments. Unless this indulgence the Board apprehend that the Zemindar will hardly be able to fulfil his agreement with the Zemindar of Nozeed, and the purpose of Government to relieve him from the embarrassments in which he is involved will be frustrated."

* Rs. 50,000 per annum for 8 years.

	RS.	A.	P.
Fusly 1241 ...	12,705	7	1
" 1242 ...	39,303	7	7
	52,088	14	8

Minutes of Consultation, 10th in Cons., 19th June 1834. Para. 5.

From Govt., 15th in Cons., 25th Augt. 1834.	
Rupees ...	52,088 14 8
Deduct ...	18,969 5 2
	33,119 9 6

189. The following order was passed by Government under In Cons., 27th April 1835. date the 24th April.

"The Right Honorable the Governor in Council authorizes the Collector of Masulipatam to deliver the Estates to the charge of the Zemindar on the conditions recommended by the Board of Revenue, and allows the period of 8 years for the discharge of the old balances by annual instalments."

190. On the 23rd May we submitted to Government the following Extract from our Proceedings under date the 21st of that month.

Proceedings, in Cons., 21st May 1835. 'Read letter from the Acting Collector of Masulipatam dated 9th May 1835.'

'Ordered that the above letter be submitted for the information of the Right Honorable the Governor in Council and that the special sanction of Government be requested for writing off the sum of Rupees 18,969-5-2, being the portion of the balance remaining at the expiration of the minority of the Zemindar of Nedadavole which is not recoverable under the present law.'

191. The following order was passed by Government under In Cons., 4th June 1835. date the 29th May.

"The Right Honorable the Governor in Council grants authority for writing off the sum of Rupees (18,969-5-2) Eighteen thousand nine hundred and sixty nine Annas five and Pice two as recommended by the Board of Revenue."

192. The following letter was addressed to Government under date the 27th April.

"With reference to the 2nd Para. of my letter of the 16th Instant 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 Mr. Smollett Acting Collector of Masulipatam, enclosing copy and translation of the reply of Simhadry Row to the communication made to him by the Collector requiring him to declare whether or not he consented to the conditions of the agreement which has been executed by the Zemindars of Nozeed and Nedadavole for securing a provision for himself and the other Members of his family."

"It will be seen that Simhadry Row declines to accede to the conditions of the agreement for reasons which are quite insufficient. He cannot but be fully aware that the allowance of 400 Rupees per mensem was continued to him by Government merely as a temporary provision until the Zemindars should be brought either by judicial process or otherwise to make a suitable allowance for his maintenance, yet he disingenuously represents that he understood it was to be continued until he should recover his right, meaning thereby a share of the Zemindaries. It would seem from this that he still entertains the expectation of a re-settlement of the Zemindaries according to the intention of Regulation V of 1829, and that it is his unwillingness to compromise the claim which he supposes himself to possess under that Regulation, which influences him to reject the provision which the Zemindars have consented to make for him and his family. The circumstance to which he refers of his brother being a Minor is of no consequence, as it is with himself as Head and representative of the family, that the transaction must pass."

"The Board have already observed, in pointing out the condition made by the Zemindars that Simhadry Row shall give them an acquittance for all demands upon them for past year within a certain time to be fixed by Government, that it is but reasonable that the matter should be settled conclusively within a definite period. They now recommend that the Acting Collector be directed to send for Simhadry Row and to tell him personally, that Government have determined absolutely, since the Zemindars have consented to make a suitable provision for him, to withdraw the allowance hitherto granted, and that if he does not agree to the arrangement which has been made with the sanction of Government, not only will that allowance never be restored, but that the arrears from the date of his father's death will be withheld, and the countenance and support of Government entirely withdrawn from him. The Acting Collector should at the same time clearly explain to him that the intention of making a resettlement of the Zemindaries has been disapproved by the Court of Directors and is entirely abandoned and that there is not the least ground for him to hope for any arrangement more favorable to him than is now proffered, and that those who persuade him to the contrary are deceiving and misleading him. The Board further recommend that a time be fixed within which he must signify his consent and bind himself to the prescribed condition, or by his failure resign the provision now tendered to his acceptance and release the Zemindars from their engagement."

In Cons., 30th April 1835. 193. The following order was passed by Government under date the 28th April.

"The Right Honorable the Governor in Council entirely concurs in the observations of the Board and sanctions the mode of proceeding here recommended."

"With reference to the concluding part of the letter, the Right Honorable the Governor in Council is pleased to fix 42 days from the receipt of the communication as the period within which Simhadry Row must either declare his consent to the prescribed condition or forfeit the provision tendered to him. The Board are authorized to acquaint Simhadry Row that it is the intention of the Government to rescind Regulation IV. of 1829."

194. The following letter was addressed to Government under date the 30th July.

To the Chief Secy. to Govt.,
in Cons., 30th July 1835.
29th in Cons., 30th April 1835.
21st in Cons., 30th July 1835.

"With reference to my letter of the 27th April and the orders of Government thereon, I am directed by the Board of Revenue to transmit for the information of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Masulipatam, with copy and translations of an Arzee addressed by Simhadry Appa Row to the late Acting Collector. It will be seen that this individual has refused to signify his consent to the conditions of the agreement for securing a provision for himself and family within the period prescribed by Government."

PURCHASE OF THE VILLAGE OF STREERAMAVARAM IN THE MULKACHERLAH MOOTAH ON ACCOUNT OF GOVERNMENT.

195. The following letter was addressed to Government under date the 2nd July.

To the Chief Secy., in
Cons., 2nd July 1835.
17th June, in Cons., 2nd July 1835.

"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 late Acting Collector of Masulipatam, reporting the purchase of the Village of Streeramavarum in the Mulkacherlah Mootah, on account of Government, for the sum of Rupees 2,660-2-1, being the balance due by the proprietor on the 10th Ultimo."

"The Board recommend that sanction may be granted for this purchase."

In Cons., 23rd July 1835. 196. The following order was passed by Government under date the 17th July.

"The Right Honorable the Governor in Council is pleased to sanction the purchase of the Village of Streeramavarum on account of Government for the sum of Rupees (2,660-2-1) two thousand six hundred and sixty, annas two, and pice one."

197. A copy of the foregoing correspondence was sent to the Collector on the 24th July.

LOSS OF PART OF A REMITTANCE.

To the Chief Secy. to Govt.,
in Cons., 7th May 1835. 198. The following letter was addressed to Government under date the 7th May.

"I am directed by the Board of Revenue to transmit for the orders of the Right Honorable the Governor in Council the accompanying letter* from the Acting Collector of Masulipatam reporting the loss of part of a remittance amounting to Rupees 433-1-4 from the negligence of the peons who had charge of it."

"The Acting Collector states that property belonging to the peons composing the Guard valued at Rupees 96-9-4 is now under attachment and that the pay due to them up to the 15th April when they were discharged amounts to Rupees 152-3-0 which two sums if carried to account will leave a deficiency of Rupees 152-3-0 which is sanctioned for writing off."

"The Board do not approve of the measure of placing the property of the Peons under attachment but as they have performed no service since the date on which they were put under restraint they should be considered as having been dismissed from that time and the amount of wages carried to account."

"The Acting Collector being of opinion that there are no sufficient grounds for a criminal prosecution the Board beg to recommend that the amount viz. Rupees 433-1-4, may be written off to profit and loss."

In Cons., 1st June 1835. 199. The following order was passed by Government under date 26th May.

"The Right Honorable the Governor in Council grants authority for writing off to profit and loss the sum of Rupees (433-1-4) four hundred and thirty three anna one and pice four as recommended."

200. A copy of the foregoing correspondence was transmitted to the Collector on the 2nd June.

MR. DUMERGUE'S DEPUTATION ALLOWANCE.

201. The following letter was addressed to Government under date 9th March.

"With reference to the letter noted in the margin, and the orders of Government thereon
 "I am directed by the Board of Revenue to request that you will
 "submit for the orders of Government, the accompanying letter
 "from Mr. C. Dumergue, lately in charge of the details of the office
 "of Collector of Masulipatam requesting instructions as to whether
 "he is entitled to any Extra allowance for the performance of those
 "duties, and soliciting in the event of its being decided that he
 "not, that the Board will obtain the sanction of Government for his drawing the full Extra term
 "allowance for the time he officiated in Masulipatam as a remuneration for the expenses incurred
 "red by him."

In Cons., 23rd March 1835. 202. The following order was passed by Government under date the 20th March.

"The Right Honorable the Governor in Council is pleased, under the special circumstance
 "of the case, to grant to Mr. Dumergue deputation allowance at the rate of (10½) ten and half
 "Rupees per diem for the period during which he was lately in charge of the details of the
 "office of the Collector of Masulipatam."

203. A copy of the foregoing correspondence was sent to the Collector and to Mr. Dumergue on the 23rd March.

Appointment. 204. On the 20th January 1835 Mr. J. C. Wroughton was appointed Collector.

GUNTOOR.

SETTLEMENT OF LAND REVENUE FOR FUSLIES 1242 AND 1243.

205. On the 23rd June we submitted to Government the following Extract from our Proceedings under date the 11th June.

Pro., in Cons., 11th June 1835. "The Board proceed to the consideration of the reports of the
 From 2nd in Cons., 17th October 1833. "Collector of Gunttoor upon the settlement of that District for Fuslies
 Do. 9th December 1834, in "1242 and 1243."
 Cons., 8th January 1835.

"In these two years the Gunttoor District has suffered almost unparalleled distress from excessive drought and consequent failure of produce, causing a scarcity which among the poorer classes amounted to famine accompanied by a general sickness from various diseases. The season of Fusly 1242 appears to have been the most disastrous in its effects. That of Fusly 1243 was less unfavorable in the early part, but the 2nd and principal crops failed from drought; yet the evil of scarcity was not felt to so great a degree as in the preceding year in consequence of the influx of Grain at the sea ports; disease however still prevailed and with it sometimes famine."

"The drought which proved fatal to the crops deprived the cattle of forage which also suffered greatly from disease."

"The decrease of the population in these two fuslies is estimated by the Collector at nearly one half and that of cattle at nearly ½ds according to the following comparative statement embracing 4 years from Fusly 1240 to 1243."

Fusly.	Population.	Ploughing Cattle.	Milk Cattle.	Sheep and Goats.
1240	5,09,365	1,33,684	2,16,755	4,80,940
1241	5,12,317	1,32,763	2,13,140	4,95,158
1242	3,57,038	64,122	80,204	2,58,318
1243	2,55,511	58,503	53,800	1,60,464

"No doubt a large part of the decrease of population shewn in the above table is to be ascribed to emigration and will therefore probably be recovered in some measure as the condition of the Country improves, but the number of people who have actually perished must still be great. It is only in a long course of years and by improving the artificial irrigation of the Country this loss and the loss of Stock both of which have been caused by failures in the periodical rains can be supplied. The progress of improvement must however be tardy under the most favorable combination of circumstances and the Board regret to observe that in the current Fusly adversity in a new shape has visited the District, and disappointed the hopes which its prosperous commencement gave rise."

"The following Statement shews the Demand, Collection and Balance of Peshcush upon each of the Zemindaries composing the Gunttoor Sircar for Fuslies 1241, 1242 and 1243."

Names of the Zemindars.	Number of Villages.	Permanent Beriz.	Fusly 1241.				Fusly 1242.				Fusly 1243.				Total balance, Current and arrears as per last Demand Collection and Balance Statement for March 1835.
			Collections.		Balance.		Collections.		Balance.		Collections.		Balance.		
			Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	
1 Raypully and Bundaropully	67	92,528 11 8	82,643 5 10	9,885 5 10	38,875 7 0	53,753 4 8	32,971 4 0	59,557 7 8	1,23,196 2 2						
2 Chilkaloorpaudo	79	1,26,700 0 0	1,00,263 13 5	26,431 2 7	19,612 13 5	1,07,087 2 7	75,150 13 5	51,549 2 7	82,494 13 2						
3 Suttanapully	80	1,26,700 0 0	1,26,700 0 0	...	79,598 11 4	47,101 4 8	56,698 11 4	70,001 4 8	88,876 4 8						
4 Chintapully, &c., Vassercudywar	333	5,40,737 7 4	3,98,334 3 3	1,42,403 4 1	2,30,370 13 1	3,10,366 10 3	2,74,232 3 3	2,66,505 4 1	5,16,297 6 0						
5 Junacondah, &c., Mulrauzwar	323	3,38,792 4 7	2,33,224 14 9	1,05,567 5 10	1,56,964 8 8	1,81,827 11 11	1,01,592 8 8	2,37,199 11 11	4,81,594 13 8						
Total...	882	12,25,458 7 7	9,41,171 5 8	2,84,287 2 4	5,25,322 5 6	7,00,136 2 1	5,40,645 8 8	6,84,812 14 11	12,92,459 7 8						

'This Zemindary came under the management of the Court of Wards in the year 1828, the proprietor being a minor. The minority expired last year, but the Estate has not been made over to the Zemindar, on account of the balances against it, and the difficulty of making an adjustment with respect to the arrears due by the Ryots of the Zemindary, which if collected ought to be carried to the account of Government towards the liquidation of the balance of Peshcush. The Board purpose to take the circumstance of this Zemindary into consideration separately.'

'When this Estate was made over to the Zemindar on his coming of age in 1827 it was in a flourishing condition and possessed a fund of accumulated surplus revenue invested in Company's paper amounting to Rupees 2,53,500. Mismanagement arising from family feuds however and other causes gradually deteriorated it. On the 15th January 1833 [Fusly 1242] the Zemindary was attached for an arrear of Rupees 82,494 and retained till the 1st February 1834 [Fusly 1243] when on the demise of the Zemindar, his heirs paid up a large portion of the balance and the Estate was made over to them; the collection of the remainder of the balance being postponed by order of Government. But the Kists of 1243 not being discharged and the joint proprietors having quarrelled it was considered expedient that the Estate should be again sequestered and it came into the hands of the Collector on the 27th August last after the close of Fusly 1243. This Estate appears to have suffered very severely from the adversity of the late season.' "It is not easy, Mr. Lewin observes, to assign a period when the account between this Estate and the Government will be balanced, as well as the Estate last under review, [Raypully] with a due proportion of population, it is fully able to satisfy the Government demand, but if we look at the loss the Province has sustained it is at once evident that years must elapse before their Revenues can regain their former standard."

'This Estate has not escaped the effects of adverse seasons the activity and good management of the Zemindar however enabled him to pay 3rds of the Government demand for Fusly 1242 at the end of Fusly 1243 the balance against him amounted to Rupees 98,876 of which he obtained the permission of Government to postpone the payment of Rupees 47,505, but failing in the condition annexed to the indenture the Estate was placed under attachment on the 6th October 1834 to

'In reporting the death of the Zemindar which has since occurred the Collector observes that the Government in him have lost a subject whose character was calculated to have a beneficial influence on the District. He was succeeded in the first instance by his widow, but she having also died the succession is now disputed.'

'The management of these Estates in Fuslies 1242 and 1243 has been particularly reviewed in the Board's Proceedings dated 11th Instant.'

'The Estates belonging to Rajah Mulrauze Letchmiah were attached on the 15th November 1832 for an arrear of 62,000 Rupees due for Fusly 1241; mismanagement and unpropitious seasons have much impoverished them. A review of the administration of these Estates in Fuslies 1242 and 1243 will be found in the Board's Proceedings under date 11th Instant.'

'The Settlement of Palnaud consisting of 134 Villages and 17 Aghararums was conducted in 1242 by the Acting Collector Mr. Brown and in 1243 by the Head Assistant Mr. Mathison.'

'The following Statement exhibits the demand for Fuslies 1241, 1242 and 1243.'

‘At the period at which the settlement for Fusly 1242 was made there was an increase in the extent of dry and Garden lands brought under the plough, but a decrease of wet cultivation compared with Fusly 1241. The result was a net Decrease in the demand of Rupees 3,634-14-3. As the year advanced however, and the Extraordinary adversity of the season developed itself a revision of the settlement was found to be indispensable. A large portion of the land included in the original assessment as cultivated had not been sown; of the lands sown in a considerable part the Crops had perished, and in the rest the produce was deficient. The figures in *italics* in the Column for Fusly 1242 in the above abstract shew how the demand was finally adjusted, the result being a decrease below the original settlement of Rupees 1,11,777-5-11; and of Rupees 1,13,571-3-11 below that of Fusly 1241.’

‘The Board observe that not only on the lands subject to full assessment was remission allowed but on the Shotriums and Enams which are assessed with a Quit rent. It appears that the demand was adjusted with reference to the actual produce of the year. It may have been proper not to press the collection in such an unfavorable year beyond the amount fixed, but the difference the Board conceive ought to stand as a balance to be made good in future years. It is unreasonable to give the same indulgence to those who are always favorably assessed as to those who are always fully taxed. The Board therefore cannot sanction the reduced settlement of Fusly 1242 in respect to the Shotriumdars and Enamdars unless there be some grounds for it besides those stated in Mr. Brown’s report. If not the Collector will retain the difference between the original settlement and the reduced demand as a balance against them.’

‘Of the reduced settlement there remained a balance at the end of the Fusly of Rupees 11,245-8-11 which is attributed “to disappointment in the latter produce which fell far below the Estimate and to the great distress of many of the farmers who appropriated to their own sustenance a considerable portion of what was expected would be paid into the public Treasury.”

‘The settlement of Fusly 1243 is Rupees 41,347-12-9 below that of Fusly 1241, but is Rupees 72,223-7-2 above the reduced settlement of 1242; excluding the Shotriums and Enams, the excess above the latter is Rupees 46,289-4-5. The decrease in Fusly 1243 below Fusly 1241 is attributable to the diminution of Cultivation occasioned in part by want of rain and in part by the loss of population.’

‘Of the demand for Fusly 1243 exclusive of Dasabhogum, Rupees 1,50,254-11-0 the amount collected within the year was Rupees 1,18,725-1-0 leaving a balance of Rupees 31,529-10-0, of which only Rupees 1,884-7-7 had been collected at the date of the Collector’s report. Collections amounting to Rupees 14,056-15-6 were made within the Fusly on account of arrears making the total of land revenue realized Rupees 1,32,782-0-6.’

9th December 1834, in Cons.,	RS.	A.	P.
8th January 1835.	1,18,725	1	0
	14,056	15	6
	1,52,782	0	6

‘The remaining balances up to the close of Fusly 1242 would appear to amount to Rupees 1,14,042-13-5. The Collector observes that much of this must be considered desperate and the Board apprehend that there is very little which under existing circumstances ought to be collected. They desire that a statement may be immediately submitted of all the balances to the end of Fusly 1242 now outstanding divided under the heads entered in the Jumma-bundry

	RS.	A.	P.
Total at the close of Fusly 1242 as per para. 29 Report 8th December 1834. ...	1,28,099	12	11
Deduct Collected ...	14,056	15	6
	1,14,042	13	5

'accounts. All prior to Fusly 1241 may be entered at once as desperate excepting balances of 'Quit rent on Shotrium and Enam if there be any. For Fuslies 1241 and 1242 the Collector will enter in a separate column such as are considered recoverable, with remarks to explain upon what grounds they are so distinguished. None should be entered as recoverable which cannot be collected without trenching upon the means of future cultivation.'

In reporting upon the settlement of the current Fusly the Collector will submit a similar statement of the balances of Fusly 1243.'

'The total collections from all branches of revenue Ordinary and Extraordinary in Fusly 1242 amounted to Rupees 9,61,785-15-4 and in Fusly 1243 to Rupees 14,16,090-15-4; the amount of charges exclusive of Tuccavy, allowances to Mosques and Pagodas and other items not coming under the head of Revenue charges, was in Fusly 1242 Rupees 1,34,774-1-9 and in Fusly 1243 Rupees 1,63,018-10-7 being in the former year Rupees 14 per cent. of the collections and Rupees 11-8 3/16 per cent. in the latter.'

'The following statement briefly shews the aggregate amount of collections in each Fusly since 1240.'

NOTE. The sums here given from the Collector's report it is observed differ from those in the accounts.	Fusly.		Collections	
			RS.	A. P.
	1240	...	18,42,429	4 0
	1241	...	18,49,469	8 10
	1242	...	9,64,503	14 6
	1243	...	14,25,245	1 6

'The management of the District by Mr. Lewin under very arduous circumstances has given entire satisfaction to the Board.'

'Ordered that a copy of these Proceedings be submitted to Government and a transcript of the same to the Collector of Guntoor for his information and guidance.'

206. A copy of the foregoing Proceedings we transmitted to the Collector on the 23rd June.

In Cons., 30th July.

207. In reply we received from Government the following Extract from the Minutes of Consultation under date 24th July.

"The Reports submitted with the above Proceedings exhibit a lamentable picture of the. Minutes of Cons., 24th July 1835. "general depression of this District arising from continued adversity "of season under the united operation of famine and disease in the "two fuslies under review, one half of the population is stated to "have perished and two thirds of the cattle to have been destroyed; statements are furnished "showing in detail the very disastrous effects that have been produced by a combination of evils, "which are described as being at "once sufficient for the ruin of the revenues of any Country "in the world."

"Accordingly the falling off in the collections during these two fuslies has been unusually "great. The whole of the collections of all the Zemindaries composing the Guntoor division

"amounted in fusly 1242 only to 5,25,322-5-6 and in fusly 1243 to 5,40,645-8-8, while the "permanent Beriz of these Estates amounts to Rupees 12,25,458-7-7. In the division of Pal-naud part of which is settled ryotwary and part under other modes of assessment, the decrease "in the settlement of 1242 compared with that of 1241 was 1,13,571-3-11 and in that of 1243 "was 41,347-12-9; the increase in the latter over the former fusly was the result of a partial "amelioration in the condition of the inhabitants owing to the somewhat more favorable nature "of the season at its commencement and the influx of grain at the sea ports."

"The Right Honorable the Governor in Council entirely concurs in the opinion expressed "by the Board of Revenue in the 16th Para. of their Proceedings respecting the impropriety "of granting remission to the holders of Shotriums and Enams; with reference to the 20th para. "Government will be prepared to sanction the writing off of such outstanding balances of "former Fuslies as the Board may recommend as soon as the Collector shall have furnished the "required statements."

"The net increase in the revenue from salt in fusly 1243 over fusly 1242 amounting to "Rupees 89,936-6-7 is ascribed by the Collector "to the difference in the sales of Salt, a difference which appears attributable not to an unusual demand but to the circumstance of the "Lumbadies having been prevented in fusly 1242, owing to the want of forage, from resorting "to the Cottours," while a new outlet is stated "to have arisen in the exportation of salt via the "Kistnah" this salt being "supposed to find its way into the Nizam's territories from Juggiahpet-tah in the Masulipatam Zillah [on bullock bandies] the first place of deposit after quitting the "Guntoor District." The diminution in the sales for home consumption, it is to be observed, "serve sufficiently to shew the real distress of the inhabitants."

"The Right Honorable the Governor in Council desires, that the Board of Revenue will "direct their attention to the very desirable object of diminishing the charges of collections "which in the Department of land Customs appear in the last fusly to have exceeded more than "half of the amount of revenue realized."

"The Right Honorable the Governor in Council concurs with the Board of Revenue in "considering the manner in which Mr. Lewin has discharged his arduous duties as highly "creditable to him."

208. A copy of the foregoing was transmitted to the Collector on the 3rd August.

MANAGEMENT OF THE VASSEREDDY ESTATE FOR FUSLIES 1242 AND 1243.

209. On the 23rd June we submitted to Government the following Extract from our Proceedings under date the 11th of that month.

"The Board proceed to take into consideration the report of the "late Collector of Guntoor upon the management of the Vasseretty "Estate in that District for fusly 1242."

Pro., in Cons., 11th June 1835.
29th October, in Cons., 14th
November 1835.

"The Vasseretty Zemindary consists of 333 Villages which are distributed in three Divisions. The subjoined Table exhibits at one view the number of Villages in each Division of the Estate and the different modes of settlement observed."

'The decrease in the Collection was as follows.'

	Demand of Fusly 1241.			Collection of Fusly 1241.			Demand of Fusly 1242.			Collection of Fusly 1242.			Decrease in the Collection.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Guntoor and Coorapand	1,43,042	11	0	1,16,715	8	3	1,20,776	4	10	61,176	14	6	55,533	9	9
Chabrole and Amurtaloor	3,08,965	13	4	2,28,935	4	3	2,30,062	1	4	1,42,015	0	0	86,920	4	3
Rajahpettah	1,60,418	15	10	1,36,140	8	1	1,56,269	11	1	84,559	12	8	51,590	11	5
Total	5,12,427	8	2	4,81,791	4	7	5,07,108	1	3	2,87,751	11	2	1,94,039	5	5

Current balance.		
Rs.	A.	P.
Guntoor	59,599	6 4
Chabrole	88,047	1 4
Rajahpettah	71,709	14 5
	2,19,356	6 1

'The balance of the demand for Fusly 1243 outstanding at the close of the year amounted to Rupees 2,19,356. Of this amount about 870 Rupees was due on wet lands, of which a portion was expected to be realized.'

'Of the remaining large balance amounting to Rupees 2,18,486 the Collector did not expect to collect anything considerable. He stated that he "believed the Collections had been pressed as far as circumstances admitted," and that he was "aware of no instance of careless indulgence in the non collection of assessment." The failure of produce he observed was so great, [in a few villages only the Jonna and Garden land artificially watered yielding a small return] that no advantage could be reaped from the high price of Grain.' "From the successive scantiness of the harvests and low prices of the last 3 or 4 years, both stores of money and grain had disappeared and the renters and farmers were unable to patch up their losses by loans; many had sold their houses and quitted the country and most that remained were too far reduced to obtain anything more from them. The ploughing cattle had been reduced to less than one fourth."

'The Board do not believe that the Collector either in this report or in the General Report to which he refers has drawn a too highly coloured Picture of the distressed state of the country, and the impoverishment of the people; and they are quite satisfied that it is inadvisable to press the Collection of any part of the remaining balances of Fusly 1242 whether due by renters or Ryots. They are of opinion that the whole outstanding balance of that year should be written off, and they desire that the Collector will submit a statement thereof without delay in order that the remission may be duly sanctioned. The amount it appears was reduced at the end of Fusly 1243 to Rupees 1,94,992-2-8.'

'When the realization of so great a portion of the Current demand was found impracticable, no large collection of preceding balances could be expected accordingly out of Rupees 6,81,944-14-7* comprizing the balances of 15 years† only Rupees 13,366-15-3 were collected, leaving Rupees 6,68,577-15-4. In the letter from Government dated 10th April 1832 it is stated that the Right Honorable the Governor in Council is of opinion that all des-

* Statement No. 1. Col. 52.
† From 1227 to 1241.
In Cons., 12th April 1832.

'perate balances should be carried at once to profit and loss for reasons which have been frequently communicated to, and acted upon by the Board, respecting the pernicious effects likely to occur from the accumulation of large outstanding arrears. The same causes it is observed, which make this detrimental to the interest of the Company, would operate in a similar manner against that of the Zemindar.'

'The Board entirely concur in these sentiments generally, and particularly with reference to the actual condition of the Vassereddy Zemindary and the reduced circumstances of the inhabitants. It is clear that the greatest lenity and indulgence is necessary to bring the country back to the state from which it has fallen and the people require every encouragement to induce them to exert themselves after the losses they have suffered. It is the first object to enable them to retrieve the capital that has been destroyed, but nothing would more surely prevent this than to press them for old arrears. The collection of those arrears is therefore incompatible with improvement, and there can be no doubt of the expediency of at once relieving both renters and Ryots from all apprehension of being called upon for them, in order that they may be encouraged to exert their energies to the utmost for bettering their condition.'

'The Board therefore propose with the sanction of Government to authorize the Collector to write off all the balances prior to Fusly 1242 as well as those of that year. The Collector will include those balances in the same statement with those of Fusly 1242 the amount of which he has been already directed to report. The amount of arrears anterior to Fusly 1242 outstanding at the end of Fusly 1243 was Rupees 6,64,546-3-5.'

'The statements No. 12 to 14 submitted by the Collector in conformity with the instructions of the Board in their Proceedings of the 4th March 1833 are in a useful form. It is desirable that similar statements comparing the settlement of the current year with the former settlements and collections should be furnished annually for all the villages in each Division which are under the direct management of the Collector. The settlement of only 4 Villages for Fusly 1242 is thus exhibited comparatively in the statement No. 14.'

'The Collector was directed in the Proceedings above referred to, to endeavour to prepare detailed Jummahbundy statements to accompany and illustrate his report. Such statements have not been furnished and no explanation is given to account for the omission. The Collector will particularly direct his attention to this subject.'

'The circumstances which made the collection of Revenue fall so far short of the reduced demand for the year necessarily diminished the payment on account of Peishcush. The balance due by the Zemindary at the close of the Fusly amounted to 4,52,769-14-4 the proportions are shewn in the following abstract.'

No.		Demand.				Current Collections on account of Kists of fusly 1242.				Balance.									
		Permanent Assessment for fusly 1242.		Arrears of fusly 1241.		Total.		Fusly 1242.		Fusly 1241.		Total.							
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.						
1	Guntoor and Coorapaud	...	...	...	...	1,63,631	9 6	1,24,698	4 6	2,93,329	14 0	43,537	12 1	1,25,093	13 5	1,24,698	4 6	2,49,792	11 1
2	Chabrole and Amurtaloor	...	...	...	...	2,44,969	8 7	17,704	15 7	2,62,674	8 2	1,08,945	14 10	1,36,023	9 9	17,704	15 7	1,53,728	9 4
3	Rajahpettah	...	...	...	...	1,27,136	5 3	...	...	1,27,136	5 3	77,887	2 2	49,249	3 1	...	...	49,249	3 1
						5,40,737	7 4	1,42,403	4 1	6,83,140	11 8	2,30,370	13 1	3,10,366	10 3	1,42,403	4 1	4,52,769	14 4

69

‘The arrears due on account of the sub-divisions of Chabrole and Rajahpettah have been made good by the sale of Government Bonds which the Sudder Enclo. in the letter from the Collr., 11th in Cons., 21st Novr. 1833. ‘Udawlut at the instance of the Collector consented to appropriate for this purpose. But there is no fund belonging to the sub division of Guntoor and Coorapand nor can the Collector suggest any means of realizing the arrear of 2,49,792 due by it. It must therefore stand as a balance due by the Estate and be paid by the ‘surplus of future years.’

‘Heavy and anxious as were the duties which the Collector had to perform in the administration of this Zemindary in a season so disastrous as that of fusly 1242, he was debarred by the rules regarding Commission from receiving any compensation for his care and labour. The Board beg leave to call the attention of Government to his remarks on this subject, which point out the hardship of limiting the amount of Commission to be drawn in a good year without providing for cases in which the revenue may be so diminished from causes beyond his control, but which impose upon him extraordinary labour as to leave no surplus to warrant the allowance of Commission. If the present system is continued some provision would appear to be necessary for such cases.’

‘The Board approve of the Proceedings reported in paras. 39 and 40 of the report under ‘consideration.’

‘The Board sanction the Moyan Zabithah forwarded by the Collector for fusly 1243.’

From Collr. of Guntoor, dated 18th May, in Cons., 4th June 1835. ‘The Board proceed to the consideration of the report of the Collector upon the management of the Vasseretty Estates for Fusly 1243 just received.’

‘The Collector refers to his general report for a particular account of the continued adversity of season by which this district has been afflicted in Fusly 1243. 9th Decr. 1834, in Cons., 8th Jany. 1835. ‘Its effects as respects these Estates, he observes “were to deprive them of the 2nd and principal Crop, and to prevent generally the cultivation of the later produce. Garden land also failed from the wells not having their supplies.” In consequence of these failures the result of the settlement gave a further decrease in the demand on the whole below Fusly 1242, of Rupees 29,855 viz.’

Fusly.	Dry land.		Wet land.		Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1242	5,04,861	1 8	2,246	15 7	5,07,108	1 3
1243	4,74,427	5 5	2,825	10 11	4,77,253	0 4
Increase	...	...	578	11 4	...	...
Decrease	30,433	12 3	...	...	29,855	0 11

'In the 2nd Division consisting of Chabrole and Amurtaloor there was an increase in the demand of Rupees 6,606-12-2 on dry land, and Rupees 1,021-10-0 on wet land. But the settlement of the wet land in this Division, in which the Collector observes, "under the tank of Baupettah alone the value of rice produce, has been in a single year as high as Rupees 40,000," amounted to no more than Rupees 1,964-1-8.'

'In the 1st Division also there was a trifling increase of Rupees 151-11-0 under the head of wet land but a decrease of Rupees 26,646-9-0 on the dry land.'

'In the 3rd Division there was a decrease on both dry and wet land amounting to Rupees 10,988-2-11.'

'The season being somewhat more favorable than in the preceding year in both the 2nd and 3rd Divisions the amount collected on account of the Current demand was greater than in Fusly 1242. In the 1st Division it was less, but the difference was not so much as the decrease in the demand.'

'The general result was an increase of Rupees 2,860, Viz.'

Fusly.	Dry land.			Wet land.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1242	2,86,374	11	5	1,376	15	9	2,87,751	11	2
1243	2,88,489	15	2	1,121	12	10	2,90,611	12	0
Increase	3,115	3	9	...	...	...	2,860	0	10
Decrease	...	...	...	255	2	11	...	...	...

'In the whole amount realized within the Fusly including arrears there was an increase of Rupees 17,895, Viz.'

Fusly.	Dry land.			Wet land.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1242	2,97,548	2	10	3,570	7	7	3,01,118	10	5
1243	3,17,695	8	0	1,318	3	4	3,19,013	11	4
Increase	20,147	5	2	...	...	...	17,895	0	11
Decrease	...	...	...	2,252	4	3	...	...	...

'The Collector observes that the demand of former fuslies on these Estates has been Rupees

7,94,000
Fusly 1243...4,77,253
3,16,747

'7,94,000 [exceeding the demand of Fusly 1243 by upwards of 3 lacs] and the Collections have approximated to it. The great falling off now exhibited he thinks is not to be wholly attributed to the influence of the two past seasons, but that the decline had commenced before owing to the injurious practice of rackrenting to the highest amount that could be obtained by competition, while prices were falling. Now that all the Zemindar's leases have expired [with a single exception] and the villages for the most part are subject to annual settlement, it will be in the power of the Collector to correct this evil, and to adjust the demand to the actual resources, and indulgence rather than rigour must be the rule, to be acted on however, with discrimination. The Collector's account of the desolation pervading the country is most distressing and the Board apprehend that the season has admitted of little improvement in the current year.'

'The balances of current revenue at the end of the Fusly were as follows.'

	Dry land.			Wet land.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	1,84,937	6	3	1,703	14	1	1,86,641	4	4
Deduct collected since ...	11,176	5	7	659	9	10	11,835	15	5
Remaining balance ...	1,73,761	0	8	1,044	4	3	1,74,805	4	11

'The demand on account of Peshcush due to Government was.'

Current.	Arrears.	Total.
Rs. A. P.	Rs. A. P.	Rs. A. P.
5,40,737 7 4	4,52,769 14 4	9,93,507 5 8

'The amount realized was Rupees 4,77,209-15-8 leaving a balance of Rupees 5,16,297-6-0. Of the amount realized the sum of Rupees 2,02,977-12-5 was recovered by the sale of Government Bonds belonging to the Estate under the Register of the Sudr Udawlut.'

'It appears that there is a large amount still invested in Government Bonds on account of the 2nd and 3rd Divisions being the accumulated amount of the surplus collections of former years' an application it appears has been made to the Sudr Udawlut for the appropriation of so much of this accumulation, as may be necessary to discharge the balance of Fusly 1243 against those divisions. The result of the application should be reported.'

'The Board sanction the Establishment proposed for Fusly 1244 at a charge of Rupees 2,372-8-0 per mensem being 24 Rupees below the charge of Fusly 1243.'

'Ordered that a copy of these Proceedings be submitted to Government.'

210. A copy of the foregoing Proceedings we transmitted to the Collector on the 23rd June.

211. In reply we received the following letter from the Chief Secretary to Government under date 7th August.

From the Chief Secy., in Cons., 17th August 1835. "I am directed to acknowledge the receipt of an Extract from your Proceedings under date the 11th Ultimo, upon the management of the Vasserreddy Estate in the Zillah of Guntoor for Fuslies 1242-43, and to state that the Right Honorable the Governor in Council concurs generally in the observations therein contained."

"With reference to Mr. Wheatley's letter to you dated 23rd April 1833, and the sentiments expressed in the 15th Para. of your Board's Proceedings under consideration, the Right Honorable the Governor in Council is pleased to direct that the whole of the outstanding arrears of the fuslies prior to 1242 together with all those of that fusly which may be due by either Renters or Ryots be at once carried to the head of profit and loss."

"The proposition for granting compensation to a Collector for the loss of commission in an unfavorable season will receive the consideration of Government."

212. A copy of the foregoing letter was transmitted to the Head Assistant Collector on the 17th August for his information and guidance.

MANAGEMENT OF THE MULRAUZE ESTATES FOR FUSLIES 1242 AND 1243.

213. On the 23rd June we submitted to Government the following Extract from our Proceedings under date the 11th of that Month.

Pro., in Cons., 11th June 1835. In Cons., 12th Decr. 1833 and 19th January 1835. 'Read again letters from the Collector of Guntoor dated the 30th November 1833 and 4th January 1835, reporting on the settlements of the Mulrauze Estates in that District for fuslies 1242 and 1243.'

[Here enter Nos. 2818 and 63.]

'The Mulrauze Estates, comprising the Tannahs of Bellumcondah, Innaccondah, Pooloor and Rachoor were attached in November 1832 for large arrears of Peshcush; and the Zemindar having failed to produce the security for the gradual payment of them as required by Government before reinstating her in possession they have continued under Circar management ever since.'

'The following Abstract Statement exhibits the manner in which the 323 Villages, of which the whole Estate consists, were disposed of, when the Zemindar surrendered the control, and under the Collector's Management for fuslies 1242 and 1243 respectively.'

Description of Villages.	No. in Bellumcondah as per Collector's report dated 18th December 1832.	No. in the other Tannahs as per report dated 21st June 1833.	Total.	No. stated in the Jummahbundy report of fusly 1242 dated 30th November 1833.	Difference between Col. 4 and 5.		No. stated in the Jummahbundy report of fusly 1243 dated 4th January 1835.	Difference between Col. 5 and 8.	
					Increase.	Decrease.		Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10
Rented by Zemindar	33	122	155	150	...	5	34	...	116
Munoovertie or Subsistence	7	14	21	5	...	16	7	2	...
Pagoda	1	...	1	...	...	1	...	...	...
Agraharum	17	41	58	58	...	...	58	...	...
Ryotwar	22	49	71	98	27	...	203	105	...
Division of Produce	...	7	7	6	...	1	14	8	...
Cuttoobadies	...	10	10	6	...	4	6	...	...
Rented by the Collector	...	...	...	...	...	...	1	1	...
Total ...	80	243	323	323	27	27	323	116	116

'Of the 155 Villages rented when the Estate came under management, it would appear from the Collector's report of the 18th December 1832, that 9 in Bellumcondah had been resumed; and from the report of the 21st June 1833, that 3 in the other 3 Talooks had also been resumed making in the total 12 resumed. These resumptions were approved of, and should have reduced the number of rented Villages to 143. But in the report for fusly 1242, 150 is the number entered as rented. This should have been explained.'

In Cons., 27th Decr. 1832.
In Cons., 1st July 1833.

155
12
143

To Collr. of Guntoor, 14th
in Cons., 14th January 1833.
From do., 4th do. 1835.
In Cons., 19th do. do.
Para. 13.

'Seven is stated in the report dated the 18th December 1832 to have been the number of Villages alienated for subsistence when the Estate was given over to the Collector. Of these seven, 6 have been resumed. In the 3 other Talooks the number held as Munoo-vertes is stated in the body of the report of the 21st June 1833 to have been 14, but the number is not clearly shown by the Statements which accompanied that report. In Statement No. 3 headed a "Statement of Agraharams" are included 12 Villages designated as "Munoo-vurtee" and there is a separate Statement containing the names of 8 "Munoovertes" Villages, all of which the Collector stated that he had that time resumed [2 have since been restored]. Taking the total number of "Munoovertes" Villages in all the Tannahs to have been 21, 7 should have remained after the resumption of 6 in Bellumcondah and 8 in the other Talooks but the number of Munoovertes entered in the report for fusly 1242 is 5. The number entered in the report for fusly 1243 is 7, but the increase of 2 to the number for fusly 1242 is accounted for by the restoration of Comalapandoo and Pallooppolium, 2 of the 8 abovementioned as having been resumed. The Board request that the Collector will submit a Statement showing the number and names of all the Munoovertes villages at the time the Estate was given over, those that have been resumed at any time subsequent and those that have since been restored. Of 10 villages held on Cuttoobadee tenure at the time of the attachment of the Estate 4 have been resumed pending enquiry.'

From Hd. Asst. Collr., 24th
Febry. 1834, in Cons., 6th
March do.

Board's Pro., dated 2nd In
Cons., 2nd Decr. 1833. Para. 46.

'The Estate was last under the Collector's charge in fusly 1236, the absence of accounts of the intervening years obliged the Collector to compare the result of the management of fusly 1242 with that of the abovementioned fusly.'

'The following Abstract exhibits the demand for fusly 1236 and 1242.'

	Dry land.			Wet land.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Fusly 1236	4,41,930	9	6	45,675	12	3	4,87,606	5	9
" 1242	4,21,141	5	3	1,786	6	4	4,22,927	11	7
Decrease	20,789	4	3	43,889	5	11	64,678	10	2

'In both fuslies the demand would appear to have been made on the whole extent of land not on the portion brought under cultivation. The decrease in the demand for dry land in fusly 1242 is attributed by the Collector to lands having been abandoned owing to successive bad years and low prices, to reductions caused by the Zemindar having given whole villages on favorable tenures and to drought.'

'The only demand from Wet land in 1242 was on account of a Grazing tax and a few fields situated under Dams or Nullahs. In the general Drought no tanks were filled. This accounts for the decrease under this head.'

'The total Collections in fusly 1226 on account of the demand for that fusly were 4,06,591, those in 1242 on account of the Current demand 1,85,835, leaving in the former case an arrear of current to the amount of Rupees 81,014 and in the latter an arrear to the very large amount of Rupees 2,37,092.'

	RS.	A.	P.
Dry	1,84,445	12	1
Wet	1,339	4	4
	1,85,335	0	5

'Of the balance for fusly 1242 Rupees 397-2-0 is on account of wet land, part of which was collected before the date of the report, and a portion of the remainder was expected to be collected. The remaining balance Rupees 2,36,695-9-2 was on dry lands. The Collector accounts for the smallness of the Collections by the great drought, he states that whole villages had been left uncultivated; that the Cultivation which was situated on the high lands was almost entirely burnt up, and that the produce in the low lands was but scanty though some had been obtained in some garden lands by the great exertions of the Cultivators in procuring water. He adds that the high prices availed the ryots but little, as the grain they gathered was almost wholly expended in their own consumption and in the necessary reservation for seed; and that some of the Enamdars impoverished by the increased assessment imposed by the Zemindar had failed to pay their quit rent.'

'As before observed some of the Villages rented by the Zemindar of which the Board had authorized the resumption, appear to have been continued on rents. As the Collector did not in his report for fusly 1242 distinguish between the balances due by renters and those due on Villages not rented, the Board have no means of ascertaining whether the holders of the Villages on the favorable rents were among the Defaulters or not.'

'The Board have generally to complain of receiving brief and insufficient reports as regards Estates under management. The Mulrauze Estates from their extent and the prospect there is of their remaining for a long period under the Collector's management claim particular attention. The Board therefore request that future Jummahbundy reports of the Estates may be more full and in detail. They deem it necessary also to direct that they may be accompanied with Statements in the Native language as well as in English as directed under date the 13th July 1826.'

'The total collections in fusly 1242 including arrears, amounted to Rupees 2,10,932-2-0.'

	RS.	A.	P.
Dry	2,01,718	11	7
Wet	6,213	6	5
	2,10,932	2	0

'At the close of fusly 1242 the outstanding balances amounted to Rupees 8,32,341-3-11 which includes the arrears which accrued during the Zemindar's management since fusly 1237 and also those for fusly 1228 when the Zemindar's assessment was extremely heavy and which alone amount to 1,10,392-9-1.'

	Demand.		Collection.		Balance.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Permanent assessment for fusly 1242.	3,38,792	4 7	1,56,964	8 8	1,81,827	11 11
Arrears for fusly 1241 ...	1,05,567	5 10	43,000	0 0	62,567	5 10
Total ...	4,44,359	10 5	1,99,964	8 8	2,44,395	1 9

'The balance of Government Peshcush at the close of fusly 1242 amounted to 2,44,395 as will appear from the Abstract noted in the 'Margin.'

'The following Abstract shows the demand on these Estates for fusly 1243 contrasted with that for fusly 1242.'

	Dry.		Wet.		Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Fusly 1242 ...	4,21,141	5 3	1,786	6 4	4,22,927	11 7
" 1243 ...	2,75,753	7 4	4,351	4 4	2,80,104	11 8
Decrease ...	1,45,387	13 11	Increase 2,564	14 0	1,42,822	15 11

'The different modes in which the 323 Villages of the Zemindary were settled in fusly 1243 is shewn in the Abstract given in para. 3. It will be observed that 116 of the villages held in fusly 1242 on rents granted by the Zemindar were in the fusly under review settled ryotwar; the changes the Collector explains being occasioned by the expiration of their leases. The settlement in this fusly was formed on the actual cultivation while that of fusly 1242 was made on the extent of land which occasioned the amount of arrears for that fusly to be very large.'

'The Current Collections for the two fuslies are shewn in the following Abstract.'

	Dry.		Wet.		Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Fusly 1242 ...	1,84,445	12 1	1,339	4 4	1,85,835	0 5
" 1243 ...	1,44,176	12 0	2,469	10 6	1,46,646	6 6
Decrease ...	40,269	0 1	Increase 1,080	6 2	Decrease 39,183	9 11

'The decrease in the Collections on account of dry cultivation is stated to have arisen from the second Crop having been cut off by blight and drought.'

'The total Collections including arrears is shewn in the following Abstract.'

	Dry.		Wet.		Total.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Fusly 1242 ...	2,04,718	11 7	6,213	6 5	2,10,932	2 0
" 1243 ...	1,53,035	15 0	2,666	15 0	1,55,752	14 0
Decrease ...	51,632	12 7	3,546	7 5	55,179	4 0

'The balance of the Current demand of the fusly 1243 on account of dry land amounted at its close to 1,31,576-11-4 and that on account of wet land to 1,831-9-10 of which last it appears that the sum of Rupees 1,686-10-7 had been collected previous to the date of the Collector's report, and that it was expected that the remainder would be shortly realized. The total of the arrears due to the Estate at the close of fusly 1243 amounted to Rupees 9,57,622-10-0.'

'The sum carried to the account of Government Peshcush out of the Collections for the fusly was Rupees 1,01,592-8-8 leaving a balance of Rupees 2,37,199-11-11; this added to Rupees 2,44,395-1-9 the amount of balance on this account at the close of fusly 1242 makes an aggregate balance due to Government from the Estate of Rupees 4,81,594-13-8. The falling off in the collections from the Mulrauze Estates in the two fuslies under review as compared with those in the last years during which it was previously under the Collector's management is very great. This decline is attributed to the late disastrous seasons and to the effects of previous mismanagement on the part of the Zemindar.'

Fuslies.			
1232 ...	3,38,569	10 1	
1233 ...	4,10,640	12 8	
1234 ...	4,85,487	1 2	
1235 ...	4,80,642	10 10	
1236 ...	4,84,484	9 4	
1242 ...	2,10,932	2 0	
1243 ...	1,55,752	14 0	

'Among the villages entered in Statement No. 2 which accompanied the Collector's report dated the 21st June 1833 were the villages of Comalapaudoo, Palloopollem, Chintalacheroovoo and Mookelapaud which it appeared had been held for 20 years on a Manoovurtee tenure until fusly 1229, when the Estates first came under the management of the Collector, but were then assessed in the regular manner and on the redelivery of the Estate to the Zemindar were again granted on the former tenure. The two former which are possessed by relations have been restored. The tenure of the two latter Chintalacheroovoo and Mookelapaudoo, involved the condition of the holders maintaining 60 Peons for the service of the Zemindary and the Board in their Proceedings of the 2nd December 1833 in reference to the Collector's recommendation that they should be continued on the above tenure desired to know if the condition had been adhered to during the

Para. 32, Board's Proceedings, 2nd December 1833.
From the Ag. Collr., 24th Feby., in Cons., 6th March 1834.

'Zemindar's management and the nature of the Peons' duties, and whether the maintenance of the Peons was intended to be a condition of the possessors still holding the Villages on the Zemindar's assessment. In the report for fusly 1243 it is stated that the Peons had been formed during the management of the Zemindar, who allowed them when on actual service a certain subsistence in grain and money but the nature of their duties is not mentioned. It appears that in consequence of the late bad seasons the individual settlement made for these Villages has fallen below the rent on which they were granted by the Zemindar. In his report for the current fusly the Collector will be pleased to exhibit in a separate statement the amount of the settlement of these Villages and will specify the nature of the duties formerly executed by the Peons and whether their services are requisite and also whether he would recommend that the Villages should for the future be continued on the assessment and on the conditions fixed by the Zemindar.'

'Under the explanation of the Collector the Board think that the 4 Villages alluded to in the 13th para. of his report should continue to be assessed Ryotwar which mode of settlement it appears he has introduced into them.'

'The charge for the Moyan Zabithah of the Estates sanctioned by the Board on the 6th December 1832 amounted to 1814 per mensem. In part of fusly 1242 an additional charge of Rupees per mensem was incurred by an increase of the pay of the Sheristah Head Muddutgar. Under the explanation of the Collector the Board resolve to sanction the above measure. A further addition was made to the Moyan Zabithah in consequence of the division of the Rachoor Tannah into two. The expense has been partly met by a reduction in the former pay of the Aumeen and the abolition of two situations, and the net increase of charge is Rupees 27 per mensem. As it appears that the measure of dividing the Tannah was rendered necessary by the increase in the number of Villages settled individually and the consequent necessity for the Aumeens to be nearer their charge the Board sanction this increase to the Moyan Zabithah.'

'The Board agree with the Collector in opinion that it is advisable for the present to abandon the idea of selling any portion of the Estate and to look for the eventual realization of the Government demands against it from the improvement in its resources which may be expected from the careful management of the Collector.'

'Ordered that a copy of these Proceedings be submitted for the orders of Government.'

214. A copy of the foregoing Proceedings we transmitted to the Collector on the 23rd June.

From the Chief Secy. to Govt.,
28th July, in Cons., 3rd Augt.
1835.

215. In reply we were informed that the Right Honorable the Governor in Council had entirely concurred in the observations contained in the foregoing Proceedings.

EXTRA REVENUE FOR FUSLY 1243.

216. On the 18th April we submitted to Government the following Extract from our Proceedings under date the 13th of that Month.

Pro., in Cons., 13th Apl. 1835.
* 12th in Cons., 27th Novr.
1834.

'Read again report* of the Collector of Guntoor on the extra revenue of that District for fusly 1243.'

SALT.
RS. A. P.
Gross Collections ... 3,01,581 6 6

'In the salt there was an increase in the Gross collections, above fusly 1242 of Rupees 1,37,228-4-10 which is satisfactory under the circumstances adverted to by the Collector although the amount

Fusly 1240... 3,14,705 8 1
1241... 3,85,212 7 2
Decrease of
Charges ... 16,491 13 0

'does not come up to the collections of fusly 1240 and 1241 respectively.
'In the charges there was a considerable decrease from a reduction in the quantity of Salt received from the manufacturers and paid

Net Revenue of fusly 1243
" 1242

2,66,575 6 6
1,12,855 4 8
1,53,720 1 10
'for in the Fusly. The net revenue was consequently greater than in fusly 1242 by Rupees 1,53,720.'

LAND CUSTOMS.
RS. A. P.
Gross Collections. 45,967 6 8
Fusly 1240 ... 97,215
" 1241 ... 92,882
'In the land Customs which were under Aumany there was a decrease below fusly 1242 of Rupees 18,860. The declension the Collector observes was principally in 4 Articles Viz. Cloths, Tobacco, Snuff, and Betel leaf. The whole amount collected in fusly 1243 was less than half of the collections in fusly 1240 and 1241 respectively. The amount collected on Cloths alone on each of those years exceeded the whole amount collected in fusly 1243 on all articles subject to duty. The Collector observes "it may be expected that the collections on other subjects will return with the ordinary resources of the District, but some difficulty will be found in getting back the Cloth manufacture which has lost numbers of those engaged in it by death or emigration" he adds that he had adopted such measures as suggested themselves to induce the return of such as can be found.'

'The Board observe with satisfaction that the Collector has turned his attention to the reduction of the charges of the Sayer Department which he justly remarks are very disproportionate to the collections. He has already abolished some Chokies by which a saving will be effected of Rupees 137-8-0 per mensem. The Board concur in his view of the propriety of reducing every Choky that can be dispensed with for the double object of saving expense where there is no corresponding advantage, and facilitating the course of Trade.'

SEA CUSTOMS.

In Cons., 18th Sept. 1834.

'The Collector is in error in supposing that duty is not leviable on Grain exported except to Madras. The Board resolve to transmit for his information and guidance a copy of para. 1 of the Minutes of Consultation No. 786 under date the 5th September 1834.'

'There was a falling off of Rupees 2,249 in the demand on account of Abkarry and of Rupees 3,940-7-9 in the amount collected. The balance at the end of the Fusly was Rupees 4,109-9-11 which had been reduced to Rupees 3,525-1-8. In explanation of the falling off in this branch of revenue the Collector observes that the drought proved fatal to the Toddy Trees and the drawers emigrated or died in great numbers; he however intimates his opinion that as much as might have been done with this revenue was not done. The Board expect a further report from him regarding the outstanding balance and the arrears of preceding Fuslies.'

'The Collections under this head were only Rupees 4,191-14-1 out of a demand of Rupees 10,672-6-0 which was short of the demand of fusly 1242 by Rupees 2,345-9-3. The balance has been reduced by Collection since the close of the fusly to 4,097-9-10. In the further report which the Collector promises, the Board expect that he will explain the causes to which it is owing that so large a portion of the demand was left outstanding at the end of the Fusly.'

STAMP.

Note.—The following difference is observed between the Statement No. 4 and the General Statement of Demand Collection and Balance to the end of the Fusly.

Amount of Stamp revenue as per Statement No. 4.	6,367	4	0
As per Demand Collection and Balance ...	6,264	12	0
	108	8	0

When any such difference occurs it should be explained.

In the stamp revenue there was a decrease

of Rupees 1,796-4-9. It is desirable when there

is a decrease in this revenue, that the descriptions

of stamps in which the falling off occurs

should be stated.

The settlement of the Moturpha amounted to Rupees 28,510-9-11 being Rupees 22,081-4-5 less than the settlement of Fusly 1242 and little more than a

third of the demand of Fusly 1241. The particulars of the decrease below 1242 are given by the Collector; on looms there was a falling off of Rupees 7,619-3-4 and on Sheep and Goats Rupees 9,287-11-6. The Collector observes "there is but one cause for the extreme falling off in this branch of revenue Viz. drought, famine and their consequences, death and emigration." There remained a balance of the Moturpha demand at the end of the Fusly of Rupees 6,441-5-10 which has been reduced by subsequent collections to Rupees 5,111-13-8.

The subjoined statement shews at one view the general outturn of the extra branches of revenue for this fusly.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	3,13,964	3	0	4,03,900	9	7	89,936	6	7			
Balance on the 12th July	16,779	7	8	17,031	7	8	252	0	0			
Current Collections	2,97,184	11	4	3,86,869	11	11	89,684	6	7			
Extra do.	5,501	0	8	3,936	7	10				1,564	8	10
Arrears	1,203	10	1	1,653	11	2	455	1	1			
Total	3,03,889	6	1	3,92,464	4	11	88,574	14	10			
Charges	81,405	10	10	63,570	11	10				17,834	15	0
Net Revenue	2,22,483	11	3	3,28,893	9	1	1,06,409	13	10			

Ordered that a copy of these Proceedings be submitted to Government.

217. A copy of the foregoing Proceedings we transmitted to the Collector on the 16th April.

In Cons., 8th June.

218. In reply we received from Government the following Extract from the Minutes of Consultation under date 29th May.

"It is satisfactory to observe from the above proceedings that the demand from all the sources of Extra Revenue in fusly 1243 exceeded that of the previous fusly by Rupees 89,936-6-7 and that the balance at the end of the year, amounted only to Rupees 252. There was also an increase in the Gross Collections, amounting to Rupees 88,574-14-10 and the result on the whole is a net increase of Revenue amounting in the aggregate to Rupees 1,06,409-13-10."

"The Right Honorable the Governor in Council entirely concurs in the observations of the Board of Revenue respecting the reduction of charges in the Sayer Department, and he is well pleased to observe that the Collector's attention has been turned to the subject."

Para. 4.

219. A copy of the foregoing was transmitted to the Collector on the 12th June.

SUTTANAPILLY ZEMINDARY.

220. The following letter was addressed to Government under date the 12th November

"With reference to the 9th and 10th Paras. of the Board's proceedings under d the 11th June last, relating to the Zemindary of Suttanapilly am directed to submit for the consideration of the Right Honorable the Governor in Council the accompanying letter from the Acting Collector of Guntoor, enclosing a petition from the person who has succeeded to the Zemindary."

To Govt., in Cons., 12th Novr. 1835.
In Cons., 11th June 1835.
29th Octr., in Cons., 12th November 1835.

"In addition to the balance for Fusly 1243 a further balance has become due for Fusly 1242 to the amount of Rupees 92,407 making a total of Rupees 1,81,783-4-8. The Zemindar offers to pay off this balance by ten annual instalments, besides the current Peshcush, beginning with 4,000 Rupees in fusly 1245, and ending with Rupees 31,783-4-8 in fusly 1254; but Acting Collector with reason expresses a doubt of his ability to fulfil these conditions in impoverished condition of the Zemindary."

"The Board think it will be as much as the Zemindar can do for one or two years to pay the Current Peshcush, and that it is inexpedient to restore the Zemindary to his possession under conditions which it is scarcely possible for him to fulfil. They are however inclined to the opinion that it is advisable under all the circumstances to place the Country in his possession and under his direct management as the best means of improving its condition. They recommend, therefore that the Collector be authorized to place the Zemindar in possession with an intimation that no demand will be made upon him beyond the Current Peshcush for ten years and that if his management in the mean time is satisfactory a liberal arrangement may then be made with him for the gradual payment of arrears. If he does not pay the Current Peshcush punctually and his management is not satisfactory it will be for consideration whether he shall be left in possession beyond the first year."

221. The following order was passed by Government under date the 1st December.

In Cons., 7th Decr. 1835.

"Agreeably to the recommendation of the Board of Revenue, the Governor in Council has been pleased to authorize the Collector of Guntoor to place the Zemindar of Suttanapilly in possession of the Zemindary on the condition specified in the concluding part of the 3rd para. of the foregoing letter, which the Collector will distinctly intimate to the Zemindar."

222. A Copy of the foregoing correspondence was sent to the Collector on the 15th December.

223. On the 12th May 1835 Mr. P. Grant was appointed Collector.

NELLORE.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

224. In reply to our Proceedings dated 11th December 1834 we received from Government the following Extract from the Minutes of Consultation under date 1st May.

In Cons., 11th Decr. 1834.
In Cons., 14th May 1835.

Minutes of Cons., 1st May 1835.

Paras. 4, 5, and 8.

	RS.	A.	P.
Fusly 1241...	17,46,391	7	6
" 1242...	14,02,982	3	4
	3,43,409	4	2

Fusly 1239...18,01,475 9 7
" 1242...14,02,982 3 4

3,98,493 6 3

"It appears that in Fusly 1242 there was a net decrease in the settlement of the land Revenue below that of the preceding year of Rupees 3,43,409-4-2. This result is stated to be owing to the season which is represented to have been 'most unfavorable.' The season of the year under review would appear to have been even worse than that of Fusly 1239 which was described as the 'most unfavorable that had ever occurred excepting Fusly 1216, since the district was assumed by the British Government,' as the settlement fell below that of Fusly 1239 by Rupees 3,93,493-6-3."

"The present Principal Collector will probably be able to ascertain whether the supposed improper entry of waste for cultivated land in the accounts did or did not take place. The subject deserves investigation and Mr. Stonhouse will be requested to report whether there is anything in the condition of the adjoining talooks which would satisfactorily account for so great a diversity of result as is specified in para. 11, and he will likewise endeavour to afford the explanations required by the Board in paras. 12 and 13."

"The Government would be glad to know upon what grounds it was thought right to extend remission to Ryots in the circumstances mentioned in this para. and whether no limit whatever of Cultivation was assigned beyor which it was resolved to withhold it."

"The Government will abstain from making any remark upon the Aumanie settlement? Collections of the year, until the explanation called for in paras. 19 to 22. and 20 is afforded."

"The Right Honorable the Governor in Council concurs with the Board of Revenue opinion that it is neither necessary nor expedient to extend the same indulgence to the rich, as it is proposed to grant to the poorer Shotriumdars for the payment of the arrears due by them for fusly 1242."

"Of the outstanding balance of fusly 1241 which was reported to be recoverable, amounting to Rupees 27,280-6-0 it appears that only Rupees 7,694-15-2 have been collected in fusly 1242 and that of the remainder the greater part is now stated to be irrecoverable. The Right Honorable the Governor in Council concurs with the Board of Revenue in considering this result to be most unsatisfactory, inasmuch as it is inferrible from it either that proper measures have not been adopted for the realization of these balances or that they were reported to be recoverable without a full and sufficient enquiry being made at the time."

"The Right Honorable the Governor in Council will reserve his observations upon these paras. until Mr. Stonhouse is enabled to report fully upon the very important points discussed in them. His long experience in the district of Nellore, and his diligent habits peculiarly qualify him for a deliberate investigation of the subject. It is one which the Right Honorable the Governor regards as essentially involving the prosperity of the Nellore district, and there can be no doubt from the question of the assessment having been long overlooked, misunderstood, or neglected, that both the district and the Government have suffered. The labour which Mr. Stonhouse may bestow upon it will be amply repaid by the gratifying reflection that he may be able to place the system on a permanent basis and relieve the people from the endless and vexatious modifica-

"tions and expedients which have been too long substituted for a more enlightened revenue administration."

225. A copy of the foregoing was transmitted to the Principal Collector on the 15th May.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1243.

226. On the 30th November we submitted to Government the following Extract from our Proceedings under date the 23rd of that Month.

Proceedings, in Cons., 23rd Novr. 1835. 'Read again the report of the late Principal Collector of Nellore 22nd Jany., in Cons., 5th Feby. 1835. on the settlement of the land Revenue for Fusly 1243.'

'The season it appears was very unfavorable but less so in the principal division than that of the preceding year, for although the Monsoon rains failed generally there were falls of rain at other periods favorable to cultivation, and the Pennar and other rivers received more copious supplies than in Fusly 1242.'

'The season was more adverse in the Northern Talooks which compose the Sub Collector's Division in which with the exception of the Talook of Buddapooddy, dry grains are chiefly cultivated. In this Talook in which wet cultivation prevails the settlement was nearly equal to that of Fusly 1242. In all the Talooks of the principal division excepting Colegherry Dootaloor in which the cultivation is similar to that of the Northern Talooks of the Sub-Collector's Division, there was an increase.'

'The villages it is stated were all under the same modes of settlement as in Fusly 1243 Viz.'

'Muctah or fixed rates of assessment on the average produce of 18 years ...	380
'Mr. Travers' Tarum ...	131
'Mr. Smalley's survey assessment ...	86
'Aumany division of produce ...	5
	602'

'Of the 5 Villages under Aumany endeavours it is stated were being made for settling 3 under the Muctah system. It is not explained why the two other villages are to be left under Aumany.'

'The Board are alive to the inconvenience which results from various modes of settling the revenue obtaining in the same District, and will take into early consideration the best means of bringing the whole within the influence of a fixed survey assessment.'

* Remission to be allowed on Mooloomoo and Jareeb lands uncultivated from want of water in the wells.

The practice of saddling lands upon Ryots beyond their means and against their consent prohibited.

Lands once cultivated with produce bearing a higher rate of assessment than the usual crops not to be saddled with the high assessment when cultivated with crops of inferior value.

'It is stated that the settlement was made on the same principles as in the preceding Fusly except that the Board's orders* contained in Paras. 25 and 26 of their proceedings dated 6th June 1833 were followed in the cases to which they apply.'

'The gross beriz of the lands taken up for cultivation in Fusly 1243 was Rupees 13,04,483-6-2. The following deductions were made at the settlement, Viz.'

	Rs.	A.	P.
For withered Crops ...	43,780	1	9
Lands uncultivated ...	2,84,736	12	7
Lands inundated ...	1,993	6	7
Cowle Remissions ...	6,190	6	0
Paulevasy do. ...	1,320	3	1
Discretionary do. ...	1,417	3	6
Total Deductions ...	3,39,438	1	6
Net Settlement ...	9,65,045	4	8

'There was a decrease in the land taken up for Cultivation to the extent of 16,864 but an increase in the extent actually cultivated of 36,154 Goortoos.'

	RS.	A.	P.
Fusly 1243...	9,65,045	4	8
" 1242...	8,44,339	1	8
	1,20,706	3	0

'The result of the settlement was an increase above Fusly 1242 of Rupees 1,20,706-3-0.'

'The decrease in the extent of land taken up for cultivation is not of much moment when there was an actual increase in the extent of land cultivated. The freedom of cultivation allowed by the Board's orders to which the decrease in the Dittum is attributed in part must have had a beneficial operation in permitting the Ryots to husband their resources instead of exhausting them by forced efforts in an unfavorable season. The increase in the extent of land actually cultivated is a satisfactory proof that the Ryots are ready to take advantage of any favorable change of season to carry their cultivation as far as it is likely to be profitable to them and it is not for the interest of Government that it should be pushed further. The interest of Government will be sufficiently secured by a due observance of the rule that the Ryot in contracting his farm must relinquish such proportions of the superior and inferior classes together as to make it convenient to other Ryots to undertake what he gives up, and that he shall not give up parts of fields, and by fixing a time within which Ryots wishing to contract their farms must declare their intention so that cultivators may be found for the portion relinquished. These remarks are made with reference to the observations of Sub-Collectors Mr. Cathcart and Mr. Smollett on this subject in the reports which accompany that of the late Principal Collector now under consideration.'

'With respect to the extension of Enam cultivation by Ryots who may give up the cultivation of lands belonging to Government for that purpose, which is adverted to in the report of Mr. Cathcart as a likely consequence of the freedom which has been allowed, the Board desire that the Principal Collector will consider with reference to the extent of waste Enam land in the District whether it is necessary to provide a check to the cultivation of such land by Government Ryots, and whether any provision to that effect has ever obtained.'

'Referring to the remissions for withered crops amounting as before stated to Rupees 43,780-1-9, of which Rupees 40,960-3-7 was allowed in the principal division and only Rupees 2,819-14-2 in the subordinate division, the Principal Collector states that remissions were allowed only "in cases where the dried up crops absolutely remained on the ground, but where this evidence was wanting from the lands

'having been either grazed by cattle or from other causes, no deduction was made but the regular assessment levied.' 'In sanctioning the rule which denies remission on wet lands,' 'the crops of which are grazed without authority as a check upon imposition, the Board observed that the Collector must exercise his discretion in enforcing or relaxing it. In such a season as that of Fusly 1243 though it was necessary to be strict in insisting upon this proof of the loss complained of, yet a rigorous enforcement of the full demand wherever it was wanting could hardly have been made without causing distress; and the Board trust that though no remission may have been allowed in the settlement, indulgence was extended to those who needed it, in making the collections.'

'The remission for land left uncultivated Rupees 2,84,736-12-7 is stated to have been allowed after close enquiry made through the Tahsildars and on occasion of complaint a second investigation was instituted but no suspicion of frauds arose.'

'It is stated that the net settlement includes the shist of Metta or dry land left uncultivated "as the custom of the District permits no remission of this description." The Board observed in their Proceedings on the settlement of Fusly 1242 that the disastrous nature of such a season would seem to call for a departure from the established principles of the settlement in this respect. In ordinary seasons the custom may be maintained of enforcing the demand upon all dry land which the Ryot has engaged to cultivate whether it is sown or not as his occupation of it prevents its cultivation by others, but in a bad season when the Ryot could not have sown the land with a fair prospect of reaping a crop, it would seem to be just and expedient to relax the rule, as not only oppressive to the Ryots but as likely to be injurious to the interest of Government, since the rigid observance of it must have a tendency to prevent Ryots from occupying lands and preparing them for the early showers from the apprehension of being compelled to pay the full assessment although the subsequent failure of rain may render their tillage abortive.'

'It has been observed that the remissions for withered crops in the subordinate Division amounted to Rupees 2,819-14-2 only, while the amount in the Principal Division was Rupees 40,960-3-7 although the season was much more unfavorable in the former. The reason of this great difference is to be found in the fact that wet cultivation chiefly prevails in the latter. From the reports of the Sub-Collectors, it appears that the settlement in the subordinate Division was almost nominal, in fact that there was no settlement in the first instance except in the deduction of waste lands and some few lands (Nunjah it is presumed) in which the produce had failed. For the land remaining after this deduction "the land rent was entered in the Puttahs as the amount due to Government and the full sum was ordered to be collected from those whose resources enabled them to discharge it, while in regard to the poorer Ryots instructions were given to make the ability of the individual the limit of the Government demand. Upon this understanding the cultivators readily accepted the Puttahs; a few only in the Enamanamelloor Talook pertinaciously refused to receive them even on the general assurance that their resources would be the standard by which their collections would be made." Thus it appears that the amount of demand entered in the Puttahs and in the accounts of the settlement was not intended to be levied, it was a nominal demand and the Tahsildars were vested with discretion to make the collections according to their own view and Estimate of the resources of the Ryots. The real settlement of the leviable demand was thus left to the Tahsildars, and it differed from

'The gross beriz of the lands taken up for cultivation in Fusly 1243 was Rupees 13,04,483-6-2. The following deductions were made at the settlement, Viz.'

	Rs.	A.	P.
For withered Crops ...	43,780	1	9
Lands uncultivated ...	2,84,736	12	7
Lands inundated ...	1,993	6	7
Cowle Remissions ...	6,190	6	0
Paulevasy do. ...	1,320	3	1
Discretionary do. ...	1,417	3	6
Total Deductions ...	3,39,438	1	6
Net Settlement ...	9,65,045	4	8

'There was a decrease in the land taken up for Cultivation to the extent of 16,864 but an increase in the extent actually cultivated of 36,154 Goortooos.'

	RS.	A.	P.
Fusly 1243...	9,65,045	4	8
" 1242...	8,44,339	1	8
	1,20,706	3	0

'The result of the settlement was an increase above Fusly 1242 of Rupees 1,20,706-3-0.'

'The decrease in the extent of land taken up for cultivation is not of much moment when there was an actual increase in the extent of land cultivated. The freedom of cultivation allowed by the Board's orders to which the decrease in the Dittum is attributed in part must have had a beneficial operation in permitting the Ryots to husband their resources instead of exhausting them by forced efforts in an unfavorable season. The increase in the extent of land actually cultivated is a satisfactory proof that the Ryots are ready to take advantage of any favorable change of season to carry their cultivation as far as it is likely to be profitable to them and it is not for the interest of Government that it should be pushed further. The interest of Government will be sufficiently secured by a due observance of the rule that the Ryot in contracting his farm must relinquish such proportions of the superior and inferior classes together as to make it convenient to other Ryots to undertake what he gives up, and that he shall not give up parts of fields, and by fixing a time within which Ryots wishing to contract their farms must declare their intention so that cultivators may be found for the portion relinquished. These remarks are made with reference to the observations of Sub-Collectors Mr. Cathcart and Mr. Smollett on this subject in the reports which accompany that of the late Principal Collector now under consideration.'

'With respect to the extension of Enam cultivation by Ryots who may give up the cultivation of lands belonging to Government for that purpose, which is adverted to in the report of Mr. Cathcart as a likely consequence of the freedom which has been allowed, the Board desire that the Principal Collector will consider with reference to the extent of waste Enam land in the District whether it is necessary to provide a check to the cultivation of such land by Government Ryots, and whether any provision to that effect has ever obtained.'

'Referring to the remissions for withered crops amounting as before stated to Rupees 43,780-1-9, of which Rupees 40,960-3-7 was allowed in the principal division and only Rupees 2,819-14-2 in the subordinate division, the Principal Collector states that remissions were allowed only "in cases where the dried up crops absolutely remained on the ground, but where this evidence was wanting from the lands

'having been either grazed by cattle or from other causes, no deduction was made but the regular assessment levied.' 'In sanctioning the rule which denies remission on wet lands,' 'the crops of which are grazed without authority as a check upon imposition, the Board observed that the Collector must exercise his discretion in enforcing or relaxing it. In such a season as that of Fusly 1243 though it was necessary to be strict in insisting upon this proof of the loss complained of, yet a rigorous enforcement of the full demand wherever it was wanting could hardly have been made without causing distress; and the Board trust that though no remission may have been allowed in the settlement, indulgence was extended to those who needed it, in making the collections.'

'The remission for land left uncultivated Rupees 2,84,736-12-7 is stated to have been allowed after close enquiry made through the Tahsildars and on occasion of complaint a second investigation was instituted but no suspicion of frauds arose.'

'It is stated that the net settlement includes the shist of Metta or dry land left uncultivated "as the custom of the District permits no remission of this description." The Board observed in their Proceedings on the settlement of Fusly 1242 that the disastrous nature of such a season would seem to call for a departure from the established principles of the settlement in this respect. In ordinary seasons the custom may be maintained of enforcing the demand upon all dry land which the Ryot has engaged to cultivate whether it is sown or not as his occupation of it prevents its cultivation by others, but in a bad season when the Ryot could not have sown the land with a fair prospect of reaping a crop, it would seem to be just and expedient to relax the rule, as not only oppressive to the Ryots but as likely to be injurious to the interest of Government, since the rigid observance of it must have a tendency to prevent Ryots from occupying lands and preparing them for the early showers from the apprehension of being compelled to pay the full assessment although the subsequent failure of rain may render their tillage abortive.'

'It has been observed that the remissions for withered crops in the subordinate Division amounted to Rupees 2,819-14-2 only, while the amount in the Principal Division was Rupees 40,960-3-7 although the season was much more unfavorable in the former. The reason of this great difference is to be found in the fact that wet cultivation chiefly prevails in the latter. From the reports of the Sub-Collectors, it appears that the settlement in the subordinate Division was almost nominal, in fact that there was no settlement in the first instance except in the deduction of waste lands and some few lands (Nunjah it is presumed) in which the produce had failed. For the land remaining after this deduction the land rent was entered in the Puttahs as the amount due to Government and the full sum was ordered to be collected from those whose resources enabled them to discharge it, while in regard to the poorer Ryots instructions were given to make the ability of the individual the limit of the Government demand. Upon this understanding the cultivators readily accepted the Puttahs; a few only in the Enamanamelloor Talook pertinaciously refused to receive them even on the general assurance that their resources would be the standard by which their collections would be made." Thus it appears that the amount of demand entered in the Puttahs and in the accounts of the settlement was not intended to be levied, it was a nominal demand and the Tahsildars were vested with discretion to make the collections according to their own view and Estimate of the resources of the Ryots. The real settlement of the leviable demand was thus left to the Tahsildars, and it differed from

'an Aumany one only in that there was not an actual division of the produce. It would appear that the same system was followed in the preceding year. The nominal demand amounted to Rupees 3,60,228-10-6, but the Sub-Collector estimated that Rupees 58,500 of this demand

Para. 13.

Rs.	A.	P.
3,60,228	10	6
58,500	0	0
3,01,728	10	6

From Mr. Cathcart.
Para. 13.

'must be suspended or rather remitted reducing the real demand to Rupees 3,01,728-10-6. It is the most important duty of the European officers to determine personally upon claims to remission at the time of settlement, and the Board regret that Mr. Cathcart was deterred by the multitude of claims from pursuing his original purpose in this respect. Patient investigation at the Jummahbundy of the claims first preferred would have enabled him to form a pretty correct judgment of the extent of loss and to determine the remission upon certain principles. It would have been easier to decide upon the claims afterwards preferred and his proceedings would have been a guide to the Tahsildars in the cases he could not dispose of personally. It is just however to remark that Mr. Cathcart intended to revisit the Talooks for the final settlement of the remissions but was prevented by his removal to another District. Mr. Smollett took charge of the Division at so late a period and with so much to be done that it was almost necessary for him to leave the Tahsildars to follow the course that he found in train, using, the Board presume, such means as were in his power to check their Estimates and to determine equitably the amount to be collected. The Board trust that the present Principal Collector will take care that in future the remissions are determined at the settlement and entered in the Puttahs and of course exhibited in the Jummahbundy accounts.'

	Mr. C. Rs.	Mr. S. Rs.
Enamanamalloor ...	64,389	64,284
Chendaloor ...	68,377	67,852
	1,32,765	1,31,636
	1,31,636	
	1,129	

'The Board remark that there is a difference in the amount of the settlement of the two Talooks of Enamanamalloor and Chendaloor as stated in the reports of Mr. Cathcart and Mr. Smollett which should have been explained.'

'There was a reduction in the amount of the tax on Cattle and pasture land, adjusted on the capitation plan in the Sub-Collector's Division to the extent of more than one half of what would have been the demand on the Mudah system, which must have afforded a great relief to the Ryots. It is desirable that the report called for by the Board on this subject should be furnished as soon as possible.'

'Of the whole demand of Rupees 9,65,045-4-8 on account of land subject to full tax and under the direct management of the officers of Government, the sum of Rupees 8,67,453-15-7 was collected up to 15th November 1834, leaving a balance of Rupees 97,591-5-1 viz. in the Principal Division Rupees 23,643-14-7 and in the subordinate Division Rupees 73,947-6-6. Of Rupees 58,500. the latter balance the greater part as before observed consists of remissions which ought to have been allowed at the settlement. Of the former the Principal Collector estimated that Rupees 19,928-1-3 due by the poorer Ryots could not be recovered. Of the whole he reckoned that Rupees 19,863-3-10 might be realized.'

'The Principal Collector will be pleased to report, after due inquiry, what portion of the outstanding balances of Fusly 1243, particularly of those in the subordinate Division, he is of opinion ought to be written off. He will distinguish those which the Tahsildars may have suspended, as remissions which ought to have been allowed at the settlement.'

The demand on account of Peshcush was ... Rupees 4,61,824 14 11
of which was collected within the Fusly ... 3,71,029 15 5
leaving a balance of ... 90,794 15 6
which at the end of Fusly 1244 was reduced to Rupees 24,791-8-0, whereof Rupees 20,090-13-10 stands against the Zemindary of Sydapoor. The separate report on this Zemindary promised by the late Principal Collector has not been received.

'The remaining balances are due by the Wortawaur and Chittalwaur Poligars. In the Principal Collector's letter, dated 20th November 1833 which the Board resolve to submit for the consideration of Government, the cause of the annual balance against these Poligars is explained. The resources out of which the Peshcush payable by these Poligars should be recovered are the Marah and Roosooms due to them in the Circar Villages which are collected on account of the officers of Government. The amount of these resources was formerly sufficient to pay the Peshcush and defray the charge of Peons furnished by the Poligars for the service of Government and also to afford some surplus for their own benefit, but of late the Collections have fallen off chiefly as explained by the Principal Collector from the practice of postponing the demand on this account until the Government demand is satisfied in full instead of collecting the Marahs &c. simultaneously and in due proportion with the Government revenue. Under these circumstances the Board concur in the opinion expressed by Mr. Whish that the outstanding balances of Peshcush ought not to be enforced against the Poligars, and if the Government also concur in this view they will call for a statement of the balances up to the end of Fusly 1243 in order that they may be written off.'

'The Board are about to communicate with the Principal Collector upon the plan of resuming generally the Poligars' dues in the Zemindaries with a view to the improvement of the Police which is adverted to in Mr. Whish's letter.'

'The demand on shotriums amounted to Rupees 83,552-2-0 of which was collected up to November 1834 Rupees 70,666-11-4, leaving a balance of Rupees 12,885-6-8. Means were provided for discharging part of the arrears, Rupees 3,137-6-10, and the shotriums had been given up; Rupees 9,379-13-5 stood against shotrium villages which have been attached, and the remaining sum Rupees 368-2-5 against shotriums attached by the Court.'

'With reference to the Board's order Para. 21 dated 6th June 1833 the Principal Collector remarks that "peremptorily seizing upon the shotriums as a forfeiture on the Beriz becoming due would be considered a measure of extreme severity, it has therefore been laid down as a general rule that a shotrium falling into arrear shall be attached immediately on the close of the Fusly for which such arrear is due, and if the Beriz be unpaid at the end of the Fusly in which the attachment is made, such shotriums shall be incorporated in perpetuity with the Circar Villages." The Board merely intended to point out the penalty incurred by shotrium defaulters, they did not mean peremptorily to order the forfeiture of the shotrium on the first default. They approve of the rule laid down by the Principal Collector. Shotriumdars should be made to understand distinctly that the rule will invariably be strictly enforced. The Principal Collector will explain the circumstances under which shotriums are attached by order of the Court.'

'The amount of the charges as shewn by the statement furnished by the Principal Collector exclusive of such as may be considered appropriations of Revenue was Rupees 3,86,349-1-10 bearing a proportion to the Gross Collections of Rupees 19-4-9. The charges for Fusly 1242 amounted to Rupees 3,82,801-2-1 being Rupees 22-15-0 per cent. of the Gross collections.'

No. 8	Gross Collections.	Rs.	A.	P.
F. 1242 ...	16,69,347	14	6	
" 1243 ...	20,02,225	5	11	
	3,32,877	7	5	

'The Board resolve to request the attention of the Right Honorable the Governor in Council to the remarks of the late Principal Collector as to the disadvantages which the subordinate Division has experienced from the frequent change of the officer in charge, and to express their opinion that it is very desirable that the administration should be carried on uninterruptedly by one person for a considerable period in order that a regular system may be established and that the condition and circumstances of the country and the people may be fully enquired into and ascertained.'

30th Jany. 1835, in Cons.,
12th Feby. do. 'The Board proceed to consider the answer of the late Principal Collector to their Proceedings dated 11th December last on the settlement of Fusly 1242.'

'In the settlement deductions were made of Rupees 1,89,744-13-5 on account of Crops perished, and Rupees 4,83,124-6-3 on account of lands taken up for cultivation but left waste. But at the time of delivering the Puttahs further remissions were claimed on account of losses from which the claimants pleaded utter inability to meet the demand settled upon them, and it was then declared to the people that their actual resources should be the principal guide in making the collections. With reference to the result of the inquiries made by the Tahsildars according to this declaration the Principal Collector proposed a further abatement of Rupees 2,06,871-15-8. By this abatement the outstanding demand on the 15th September 1834 would be reduced to Rupees 99,498-14-4. But even this sum the Principal Collector thought was greatly beyond what the Ryots could afford to pay, he reckoned the amount standing against such as had not the means of discharging the balances due by them to be not less than Rupees 74,598-14-4, the remainder Rupees 24,900 he thought might be recovered, but that discretion was necessary in making the Collection to prevent evil consequences.'

'The Board were not satisfied with the account which the Principal Collector had given in his report of the means used to obtain correct information of the extent of land left uncultivated and of the losses arising from failure of crops for which deductions were made at the settlement, nor with the grounds upon which he recommended further remissions to so large an amount; they therefore called for further explanations on those points. In the letter under consideration a more full and detailed account is given of the process by which the statements

Of Fusly 1242. Remissions at the settle- ment.	RS. A. P.	'of waste and failure of Crops were prepared and checked previously to the settlement, and of the inquiries subsequently made to ascertain the resources and means of the Ryots and on a deliberate review of all the information before them and with reference particularly to the adverse circumstances of the season; the Board think it advisable that the remissions at the settlement and those recommended to be made from the outstanding demand be confirmed except in cases in which it may appear palpably that fraud was committed. Of the latter remissions the greater part in the subordinate Division it is evident from the report for Fusly 1242 consists of deductions which ought to have been made at the settlement. A large part also is due on account of land uncultivated but included in the settlement as having been engaged by the Ryots, which in so severe a season ought to have been deducted at the settlement. Of the balance of Rupees 99,498-14-4 remaining after deducting the above remission of Rupees 2,06,871-15-8, Rupees 14,792-0-8 had been collected by the end of January. It is stated that at the settlement of Fusly 1243 an investigation was made as to what amount was likely to be recoverable. The result of which gave Rupees 12,962-11-8 as recoverable, and Rupees 71,744-0-2 as irrecoverable, "the latter owing to the Ryots
Failure of Crops.	1,89,744 13 5	
Land uncultivated	4,83,124 6 3	

Remissions after the settlement of the outstanding demand Rupees 2,06,871-15-8.

Dry garden and Jareeb.

'having been engaged by the Ryots, which in so severe a season ought to have been deducted at the settlement. Of the balance of Rupees 99,498-14-4 remaining after deducting the above remission of Rupees 2,06,871-15-8, Rupees 14,792-0-8 had been collected by the end of January. It is stated that at the settlement of Fusly 1243 an investigation was made as to what amount was likely to be recoverable. The result of which gave Rupees 12,962-11-8 as recoverable, and Rupees 71,744-0-2 as irrecoverable, "the latter owing to the Ryots

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having been, in consequence of the effects of the famine, reduced to poverty." The Board request that the present Principal Collector will take an early opportunity to report how much of these balances he thinks should now be written off. It is presumed that orders were given by the late Principal Collector not to press the collection of the balances reported by him to be irrecoverable and the Board do not wish the collection of the other balances which remain outstanding to be pursued with rigour.'

'The Principal Collector will also report on the outstanding balances of Fusly 1241 and of prior date.'

'Ordered that a copy of these Proceedings be submitted to Government and a transcript of the same to the Principal Collector of Nellore for his information and guidance.'

227. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 2nd December.

In Cons., 28th Decr: 1835. 228. In reply we received from Government the following Extract from the Minutes of Consultation under date 18th December.

"The result of the settlement of the land revenue in the Nellore District for the Fusly under review amounted to Rupees 9,65,045-4-8, being, it is observed, in excess of that of the preceding Fusly by Rupees 1,20,706-3-0, but exhibiting a decrease below that of Fusly 1241 of Rupees 2,17,703-1-2 and below that of Fusly 1240 of Rupees 3,57,620-11-4."

"This decrease in the Revenue of the District is referred by the Principal Collector to the adverse circumstances of the season." "On the whole" he observes, "the quantity of rain afforded in the Fusly, was far short of what was necessary for the welfare of the District, which was altogether disappointed of a monsoon." "This appears evident from the very large remission, which notwithstanding all the care and scrutiny used by the Principal Collector, it was found necessary to make on account of crops destroyed by drought amounting to Rupees 43,780-1-9."

Paras. 6
12
17
18
20
21
22
23
25

"The Governor in Council will be happy to receive the reports of the Board of Revenue upon the subjects on which they have expressed their intention of holding further Proceedings, and in respect to certain other points, whereon fuller information has been called for. In the interim, he deems it sufficient to express his concurrence in the propriety of the remarks recorded in paras. 11, 13, 15, 16 (in particular) 22-25."

"The attention of the Governor in Council will be directed to the suggestion offered in the 27th Paragraph of the Proceedings under review. He will be prepared to sanction the writing off of the balances for failure of crops and uncultivated land in Fusly 1242 on receiving the opinion of the Board upon the further report which the Principal Collector of Nellore has been called upon to furnish."

229. A copy of the foregoing was transmitted to the Principal Collector on the 30th December.

EXTRA REVENUE FOR FUSLY 1243.

230. On the 9th May we submitted to Government the following Extract from our Proceedings under date the 4th of the Month.

Proceedings, in Cons., 4th
May 1835.
In Cons., 24th Novr. 1834.

'Read again letter from the Principal Collector of Nellore dat
4th November 1834, containing report upon the Extra sources
'Revenue in that district for Fusly 1243.'

(Here enter)

'The Board proceed to record their observations on the foregoing letter.'

Salt.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand												
Balance at the end of fusly	4,29,891	7	7	4,54,895	6	2	25,003	14	7			
Current Collections	4,29,891	7	7	4,54,895	6	2	25,003	14	7			
Extra do.	7,223	1	4	7,442	4	6	219	3	2			
Arrears												
Total	4,37,114	8	11	4,62,337	10	8	25,223	1	9			
Charges	92,390	13	9	84,594	1	5				7,796	12	
Net Revenue	3,44,723	11	2	3,77,743	9	3	33,019	14	1			

'The increase in the salt collections was the result of an increase Rupees 97,558-14-11 in the inland sales, and a decrease of Rupees 72,555-0-4, of which Rupees 11,106-10-0 occurred in the sales for Home consumption, and Rupees 61,448-6-4 in the sales for exportation by sea. The causes of the increase and decrease in the first two items are sufficiently explained in Paras. 3 and 4 of the Principal Collector's report. The decrease in the exportation by sea was occasioned by there having been a smaller quantity ordered from this district for Calcutta than in Fusly 1242.'

'Amongst the extra collections the Board observe a sum of Rupees 277-0-10 entered as "gain in the retail sale of salt;" and Rupees 3,915-15-0 entered amongst the charges, as compensation in the salt Department, the latter it is presumed consists of allowances for suppression of manufacture, but it is not so stated. The Principal Collector is requested to afford explanation regarding these two items.'

Sayer.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand												
Balance at the end of fusly	1,04,343	0	9	93,233	0	2				11,110	0	7
Current Collections	16,598	2	1	17,931	6	0	1,333	3	11			
Extra do.	81,744	14	8	75,251	10	2				12,493	4	6
Arrears	16	9	7	255	1	0	238	7	5			
Total	94,067	9	7	81,325	14	6				436	14	0
Charges	1,807	14	5	1,634	14	6				12,741	11	1
Net Revenue	92,259	11	2	79,641	0	0				122	15	11

'The Decrease in the sayer rents was attributed by the Principal Collector in the letter referred to in Para. 9 which accompanied his statement of offers for the sayer farms for the Fusly, to the extremely unfavorable nature of the season which had caused a failure in the Garden produce on which duty is leviable, more especially in the Principal Collector's division. Every exertion was made to obtain as advantageous offers as possible, but as the Principal Collector observed, "where the agricultural community was suffering so severely, it was to be

From the Pl. Collr., 28th
June, in Cons., 11th July 1833.

'expected that the commercial should participate in the general distress." The current collections it appears, were less in proportion to the demand than in fusly 1242, and the balance greater. The latter amounted at the date of the Principal Collector's report to Rupees 14,110-1-0 of which Rupees 13,074-8-7 were outstanding at the close of February last. The Principal Collector will be requested to state with reference to Para. 12 of the present report what measures have been taken for the recovery of these balances and with what success.'

Sayer balance of fusly 1242.
* In Cons., 31st July 1834.

Proceedings, in Cons., 17th
April 1834.
Para. 4.
† 10,795-2-4.

'of which arrangements

Para. 13.
Balance of
Fusly 1242 as per
Statement B. ... 10,908 15 4
Collected to 4th
Novr. 1834 ... 1,403 12 11
* 9,505 2 5
† 6,657-8-3.
† Enclr. I.

'In his letter of the 18th July* last, containing explanations on certain points adverted to by the Board in their Proceedings upon his Extra revenue report for Fusly 1242, the Principal Collector stated that the sayer balance of that Fusly then outstanding amounted to Rupees 12,859-6-6 the greater† portion of which he hoped to realize by gradual instalments for the payment had been made with the Defaulters. From the present report it appears that the abovementioned balance has been reduced to Rupees 9,505-2-5* of which Rupees 7,475-14-7 forms a portion of the sum to be realized by instalments, and the remainder Rupees 2,029-3-10 is due by parties who have made no arrangements for its liquidation. Of the balance of Rupees 7,475-14-7 mentioned above, the principal† part was due in the Division under the charge of the late Acting Sub-Collector who addressed a letter to the Principal Collector upon the subject, copy† of which accompanies the report under consideration representing the impolicy as well as hardship of proceeding with rigour for the recovery of these balances considering the peculiar circumstances, as regards season &c. under which they were incurred. With reference to these remarks, the Board think it expedient that the balances in question should be remitted, and they resolve therefore to call upon the Principal Collector to furnish a statement shewing the exact sum remaining unadjusted in order that sanction may be obtained for writing it off from the accounts. The Principal Collector will at the same time report on the remaining balance of Fusly 1242 (Rupees 2,029-3-10) due by the renters of Calavoy and Vingamoor for the realization of a portion of which it is stated that measures have been taken.'

'The sayer balances on account of Fuslies prior to 1242, amounted to Rupees 3,460-14-7 as shewn in the margin, of which Rupees 2,874-5-9 are stated to be irrecoverable, and the Board resolve to recommend under the circumstances represented in the concluding part of Para. 13 of the report before them, that sanction may be granted for carrying that sum to the head of profit and loss. The remainder Rupees 586-8-10 will be recovered by degrees from the proceeds of a Shotriem Village, the property of the securities of the defaulting renter of the Cotta Choukey against whom the Balance stands.'

Abkarry.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	...	...	...	...	...	...	...	...
Balance at the end of fusly	23,200	0 0	16,934	4 10	...	...	6,265	11 4
Current Collections	9,203	9 11	2,319	0 2	...	...	6,884	9 9
Extra do.	13,996	6 1	14,815	4 8	618	14 7	...	...
Arrears	11	4 1	108	1 9	96	13 8	...	...
	200	0 0	3,675	4 7	3,475	4 7	...	...
Total	14,207	10 2	18,398	11 0	4,191	0 10	...	...
Charges	474	11 7	490	2 6	15	6 11	...	...
Net Revenue	13,732	14 7	17,908	8 6	4,175	9 11	...	...

'The adverse nature of the season, which more or less affected almost every branch of Extra revenue caused a falling off in the amount of the abkary rents for fusly 1243. The balance at the close of the fusly was considerably below that of fusly 1242. The amount at the date of the Principal Collector's report was Rupees 905-14-6 * which has been reduced by collections to the end of February last to Rupees 652-6-10.'

* Para. 15.

D. C. & B. Statt. for Feby. 1835.

Para. 17.

'The Balance of 6,000 Rupees shewn by statement B. to be due on account of Fusly 1242 has been since realized in full.'

Sea Customs.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	...	...	...	...	...	...	...	...
Balance at the end of fusly	12,113	4 11	5,274	3 7	...	...	6,839	1 4
Current Collections	...	...	...	...	...	...	...	...
Extra do.	12,113	4 11	5,274	3 7	...	...	6,839	1 4
Arrears	377	0 10	813	8 8	436	7 10	...	...
Total	12,490	5 9	6,087	12 3	...	...	6,402	9 6
Charges	2,688	0 8	2,730	8 3	42	7 7	...	...
Net Revenue	9,802	5 1	3,357	4 0	...	...	6,445	1 1

'The decrease in this branch is attributed to the deficient produce of grain and other articles usually exported from the District occasioned by the unfavorable season of fusly 1243, and from duty having been exempted on grain on account of the scarcity during a part of that fusly. There was a small increase under the head of import duty.'

Moturpha.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	...	...	...	...	...	...	...	...
Balance at the end of fusly	19,889	2 11	11,904	15 8	...	...	7,984	3 3
Current Collections	19,889	2 11	11,904	15 8	...	...	7,984	3 3
Extra do.	406	3 8	291	5 10	...	...	114	13 10
Arrears	...	...	...	...	...	...	...	...
Total	20,295	6 7	12,196	5 6	...	...	8,099	1 1
Charges	202	15 4	115	9 3	...	...	87	6 1
Net Revenue	20,092	7 3	12,080	12 3	...	...	8,011	11 0

'The demand for this Fusly under the head of Moturpha in this report and the accounts which accompany it, and also in the general statement of Demand, Collection and Balance to the end of the Fusly is stated to be Rupees 11,904-15-8 being the exact amount collected. In the Jummabundy accounts for this fusly the amount of the settlement of Moturpha is stated to be Rupees 15,205-8-11. The Board find the same discrepancy between the Jummabundy accounts, and those accompanying the report on the Extra branches of revenue as well as the general Statement of Demand Collections and Balance for the three preceding Fuslies 1240-41 and 42. The Principal Collector will be pleased to explain the reason why the accounts have been prepared differently and why the amount collected has been entered as the demand in the Extra revenue accounts and in the general statement of Demand Collection and Balance instead of the real settlement. He will also explain whether any steps have been taken to recover the balance of the demand according to the Jummabundy for the 4 Fuslies adverted to.'

Fusly.	As per Jummabundy Accounts.	As per extra revenue Accounts and D. C. and B.
	Rs. A. P.	Rs. A. P.
1240	23,071 0 5	21,793 10 4
1241	22,754 0 4	20,921 0 1
1242	22,593 9 2	19,889 2 11

Stamps.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	...	...	...	...	...	...	...	...
Balance at the end of fusly	12,957	2 0	9,616	1 0	...	...	3,341	1 0
Current Collections	12,957	2 0	9,616	1 0	...	...	3,341	1 0
Extra do.	...	...	667	8 0	667	8 0	...	...
Arrears	...	...	...	...	...	...	...	...
Total	12,957	2 0	10,283	9 0	...	...	2,673	9 0
Charges	1,426	10 8	1,004	7 1	...	...	422	3 7
Net Revenue	11,530	7 4	9,279	1 11	...	...	2,251	5 5

	Rs. A. P.
Stamp papers for the Court	991 4 0
Sayer Rowanahs	1,943 9 0
Sea Custom do.	406 4 0
	3,341 1 0

'The decrease under this head is owing to a smaller sale of stamp papers for the Zillah Court and a less demand for Sayer and Sea Custom Rowanahs, owing to the depression of trade.'

Fusly 1241 ... 348 5 0
 " 1242 ... 142 3 0
 206 2 0

'The decrease is stated to be owing to certain circar shops at Jafferabad pettah having been disposed of and the proceeds brought to account instead of being rented; and to the tax on fisheries having fallen off in consequence of the unfavorable nature of the season.'

Total.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand ...	6,02,742	7	2	5,92,000	2	5	...	...	...	10,742	4	9
Balance at the end of fusly ...	25,801	12	0	20,300	6	2	...	...	...	5,501	5	10
Current Collections ...	5,76,940	11	2	5,71,699	12	3	...	...	...	5,240	14	11
Extra do. ...	8,034	3	6	9,577	13	9	1,543	10	3	...	...	...
Arrears ...	6,506	1	4	9,494	7	11	2,988	6	7	...	...	...
Total ...	5,91,481	0	0	5,90,772	1	11	...	...	...	708	14	1
Charges ...	98,991	2	5	90,619	11	0	...	...	...	8,371	7	5
Net Revenue ...	4,92,489	13	7	5,00,152	6	11	7,662	9	4	...	...	...

'Ordered that a copy of these Proceedings be forwarded to Government, and to the Principal Collector of Nellore for his information and guidance.'

231. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 9th May.

In Cons., 27th July. 232. In reply we received from Government the following Extract from the Minutes of Consultation under date 21st July.

"The Right Honorable the Governor in Council is pleased in conformity with the recommendation contained in para. 7 of the above Proceedings to direct that the sum of Rupees (2,874-5-9) two thousand eight hundred and seventy four, Annas five and Pice nine being part of a balance of Sayer Collections on account of fuslies prior to 1242 stated by the Principal Collector as irrecoverable, be carried to the head of profit and loss."

"The Right Honorable the Governor in Council will be prepared to sanction the writing off of those balances for fusly 1242 reported to have been incurred in a season of distress by the Sayer Renters (chiefly, it appears in the Northern parts of the district) as soon as the Principal Collector shall have furnished the statement required in para. 6 of the above Proceedings. The Board of Revenue will however call upon the Principal Collector to state whether the Chokies of the Renters in the subordinate Division were attached, as soon as they began to fail considerably in their payments, and if not, why that course was not adopted as it appears to have been in the cases of the Renters of Sooloorpett and Vencatagherry in the Principal Division."

"The Principal Collector in the 10th para. of his Report assigns as one of the reasons of the Decrease of Collections under Amany, the falling off in the Manufacture of Bunder Muttom Cloths, but he has omitted to state the cause of the falling off in that species of manufacture. The Board of Revenue will therefore request him to do so."

"In the para. 13 the Principal Collector states that the securities for the renters of the Vengamoor and Cotta Chokies only become responsible for one fourth of the rent; the Princi-

pal Collector will be required to explain his reasons for having only taken a part security in these instances."

"The Right Honorable the Governor in Council is strongly of opinion that much of the loss of Revenue reported to have taken place is mainly attributable to the want of due attention on the part of the Principal Collector to the characters and circumstances of the renters and their securities, and the baneful inclination so often manifested to rent to men of straw in preference to not renting at all. Indeed it is openly stated, that in the Abkaree Department the rents were given "merely on the security of the deposit," the renters in general "not having any other property," and from no mention being made in Para. 12 of any effort to recover the balances due by the Renters from their securities, it appears probable that in the Sayer Department also the rents were given away without any security but that of a small deposit by the Renters in the first instance. Such a mode of proceeding can be viewed in no other light than as throwing away of the public revenue in order to relieve the Collector of some trifling addition to his labours. It is a system of Revenue management which must, in the opinion of Government, be necessarily attended with the very worst consequences, and it is rather a matter of surprise that it has not been productive of still more mischievous results. The Board of Revenue will direct their serious attention to this subject, and endeavour to impress upon Collectors the propriety of continuing these branches of Revenue under their own exclusive care when the individuals who present themselves are incapable from their character and condition of managing them either with benefit to the community or profit to the state."

233. A copy of the foregoing was transmitted to the Principal Collector on the 13th August.

CHONDY ZEMINDARY.

234. On the 19th May we submitted to Government the following Extract from our Proceedings under date the 11th of that Month.

Proceedings, in Cons., 11th May 1835. 'Read again report from the Principal Collector of Nellore dated 21st July 1834 relative to the Zemindary of Choondy.'

'This Zemindary has been under attachment since August 1827. The last possessor was Comara Mootta Rauze who held it under a Decree of the Sudr Udalt passed in 1820, subject to the orders of Government for the ultimate disposal of it. He died in October 1827. His son being a minor at the time of his death, Government deemed it advisable to defer the decision of the question of succession, and resolved that the Zemindary should be retained under the Management of the Collector, allowing out of the collections a maintenance for the son and other members of the family entitled to support. The Collector was directed to institute inquiries respecting the resources of the Zemindary, the nature and extent of the alienations, and all other matters upon which information is necessary with a view to fixing a permanent Jumma on the Estate. He was also directed to explain the present state of the claims against the late Comara Mootta Rauze on the part of Ankapa Naidu, the son and representative of Nawab Naidu his predecessor in the possession of the Zemindary, under the Decree of the Sudr Udalt.'

* Note—The Sudr Udalt adjudged to Ankapa Naidu all sums levied from his father Nawab Naidu, on behalf of Mootta Rauze on account of his possession of the Zemindary from 1794-5 to the date on which he was ousted under the Decree of the lower Court in favor of Mootta Rauze, also the net receipts from the Zemindary from the day on which Mootta Rauze obtained possession to the day of Nawab Naidu's decease and the costs of suit.

The Principal Collector reported on these subjects and also on the claims of the creditors of the late Zemindar under date the 21st April 1828. The Board in their Proceedings on his report directed further inquiry to be made with a view to the adjustment of the claims of Ankapa Naidoo and also respecting the debts alleged to be due by the late Zemindar and Government at the recommendation of the Board ordered that the Ryots should be allowed credit for certain sums actually levied from them by the late Zemindar in anticipation of the revenue, and that they should be relieved from assignments upon them for which they had given bonds directing the debts on this account to be added to the General list, and disposed of in common with the others. The total amount of the debts of every description including those last mentioned and the balance to Ankapa Naidoo was then stated to be Rupees 74,157-11-9.

It appeared from the Principal Collector's report that there were alienations of revenue in this Zemindary to the amount of Rupees 20,124-12-2. The Board directed that all the alienations made subsequently to 1801 should be resumed without reserve. With respect to grants of previous date they expressed their dissent from the opinion of the Principal Collector that they should be confirmed as a matter of course. Grants to village officers, artificers &c., and to Cuttoobadies &c., where the lands are really held by such (by the latter under the condition of performing service when required) they thought should be confirmed, but they doubted whether gratuitous alienations to Bramins and others should be continued. The Principal Collector was accordingly directed to inquire into the tenures of the Maniums and Cuttoobady lands granted previously to 1801 but not to disturb the possessors. The Board approved of the resumption of 7 Villages and Cundregas granted in Enam by the last Zemindars, and directed the resumption of 5 other Enam Villages which had been enjoyed by relations of the Zemindar &c. allowances in money being granted to the relations leaving it for after consideration whether the villages should be restored and on what terms. The shotriums they directed to be continued to the holders for the present. The attachment of the Commatum lands cultivated by the Zemindar's relations was approved.

The Board finally stated that they would take into consideration the disposal of the surplus revenue when they received the further reports called for respecting the debts of the late Zemindar, and the results of the past and then current year.

The report now under consideration has reference to the above instructions which were approved generally by Government. On the subject of the debts the Principal Collector refers to a report from the Acting Sub-Collector Mr. Smollett who was deputed by him to inquire into them. The statement submitted by him includes Rupees 60,807-3-7 of the debts reported on by the Principal Collector in April 1828, Rupees 1,718-9-1 not entered in the former account, and Rupees 6,596-3-9 the amount ordered to be added to the General List. The claim of Ankapa Naidoo is not included. The Acting Sub-Collector did not make a detailed inquiry as to the manner in which the debts were made up, but from the information he has given of the grounds on which the claims rest, a judgment may be formed as to the expediency of admitting the compromise which the claimants are willing to accede to. The debts amounting to Rupees 60,807-3-7 including interest, which were entered in the former account, are now greatly increased by additional interest.

The number of debts is 23, but the first 5 numbers in the list are connected and may be disposed of together. The aggregate amount of Principal and Interest now claimed by the creditors in these numbers is Rupees 63,366-10-10

but they are willing to accept a payment of Rupees 30,573 being the principal of the debt entered in the former account in full acquittal of their demand. It appears however that the Vakeel on the part of the Zemindar's family at the time of the inquiry made by Mr. Smalley objected to Rupees 5,516-3-6 of the principal formerly claimed and it was intended to submit the disputed items to the decision of a Panchayet. This was not done; and the Acting Sub-Collector suggests that if 25 or 26,000 Rupees be offered to the creditors it will be accepted in satisfaction of all demands. The Board are of opinion that it is expedient to offer the parties 25,000 Rupees which is nearly the amount of the principal debt acknowledged on the part of the Zemindar's family.

	RS.	A.	P.
Principal	31,683	5	5
Interest	31,683	5	5
	63,366	10	10

- No. 6. Requires no remark at present.
- No. 7. The Board think that the sum of Rupees 390 should be allowed.
- No. 8. The adjustment proposed appears to be advisable.
- No. 9. No remark required.
- No. 10. The sum of 60 Rupees may be allowed.
- No. 11. When the creditor appears he should be required to show what consideration he gave for the bonds.
- No. 12. The Board think that the proposed compromise by which the creditor agrees to receive Rupees 3,299-3-10 in satisfaction of a demand for Rupees 6,588-7-8 including Rupees 285-15-1 for costs of suit entered under No. 24 may be allowed.
- No. 13. The proposed payment of Rupees 825-7-7 is approved if the creditor will accept it in full satisfaction of his demand.
- No. 14. The present demand including interest on account of this debt is Rupees 7,492-2-6. The parties offer to accept Rupees 4,000, the amount of the original debt. The Board think that this will be a satisfactory adjustment and that it should be acceded to accordingly.
- No. 15. By the adjustment proposed interest will be saved from 1827, and the Board therefore think that a tender should be made to the creditor of Rupees 874-15-7 in full satisfaction of his demand.
- No. 16. The Board think it will be a satisfactory arrangement if this claim can be settled by payment of Rupees 1,188-11-3, the amount of principal and costs of suit.
- No. 17 to 22. The Board think that the principal should be paid in these cases on condition of the relinquishment of all claim for interest.
- No. 23. This demand should not be allowed.
- No. 24. Auvaloo Iyapa Naidoo. The total amount proposed to be paid in the above cases is Rupees 35,935-14-3.
- No. 25 & 26. Considering that there is a decree in support of this claim the Board think it advisable to compromise it if possible by a payment of 500 Rupees.
- The amount of these assignments is Rupees 6,596-3-9 which the Sub-Collector thinks may be satisfied by a payment of Rupees 4,000. The claims of A. Paupa Naidoo which amount together to Rupees 4,055 appear to be the only ones likely to be brought forward except that of Woodiagherry Woma Row.

'The proposal for adjusting the latter claim by redeeming the Jewels and returning them to the creditor seems to be advisable, if the redemption can be effected on favorable terms.'

Rs.	A.	P.
35,935	14	3
4,500	0	0
40,435	14	3

'The whole amount which will probably be required to pay off the

'debts against the Zemindary thus appears to be Rupees 40,435-14-3.'

'After providing for the Peshcush annually at the customary rate of Rupees 15,785 the charges of management, allowances to the son of the late possessor of the Zemindary and

	Rs.	A.	P.
Actual surplus	48,089	13	10
Deduct amount of allowance payable to Ankapa Naidoo	5,553	3	8
	42,536	10	2

'other members of the family there remained a surplus at the end of fusly 1243 amounting to Rupees 42,536-10-2. But this includes collection of Moturpha which, whether the Peshcush is raised or not, ought, undoubtedly, to be carried to the account of Government, the

'total demand on this account from fusly 1237 to 1242 inclusive was Rupees 4,182-0-6; the amount collected is not stated nor the demand for fusly 1243; it would seem however that a deduction of between 4 and 5,000 Rupees must be made from the net surplus, but this will probably be made up by the surplus collections of the Current year. It may be assumed therefore that the available funds in hand are sufficient to discharge the debts and the Board resolve to recommend to Government to authorize the Principal Collector to make payments to the parties as proposed above on receiving a full acquittance from them of all demands against the Zemindary.'

'Mr. Smalley made an adjustment of the mutual claims of Ankapa Naidoo and Mootta Rauze, producing a balance in favor of the former to the amount of Rupees 4,551-10-2 but it appeared to the Board that if no allowance had been made for the subsistence of Mootta Rauze and family for the period during which the net receipts of the Zemindary were assigned to Ankapa Naidoo, there ought to be a set off on this account, which they thought should be settled at a rate equal to the net income of the Village assigned by Mootta Rauze when in possession of the Zemindary for the subsistence of Nawab Naidoo. The Board conclude from the Principal Collector's observations that no allowance was made to Mootta Rauze on this account in the former adjustment, and it appears that if the accounts are now adjusted in the

Para. 7. 'manner proposed, the balance payable to Ankapa Naidoo will be reduced to Rupees 1,796-1-2. The Board think that this settlement is an equitable one, and that it should be sanctioned. If this is approved by Government the above sum should be reserved from the surplus collections to be paid to Ankapa Naidoo on demand.'

Para. 8. 'With reference to the 8th Para. of the Principal Collector's report the Board observe that if allowances in Grain, Cloths &c., to the value of Rupees 16,466-4-0 were made to Mootta Rauze while the Zemindary was held by Nawab Naidoo, as asserted on the part of Ankapa Naidoo, no claim can be admitted on that account, for the Zemindar in possession was bound to make a suitable provision for Mootta Rauze and his family, and such a provision was made by Mootta Rauze when he was in possession for the maintenance of Nawab Naidoo and his family.'

Para. 10. 'It is stated by the Principal Collector that the Enams &c. granted after the year of 1801 have been assumed agreeably to the directions of the Board.'

		Fusly 1240 & 1241.		
		Rs.	A.	P.
Mr. Prendergast's Reports Enclos. Nos. 1 and 2.	Maunium and Cuttoobadies.	1,578	1	6
	Cumtums	557	14	6
		2,136	0	0
Mr. Smalley's Statement No. 5.	Village Sib-bendy. Individuals	158	12	5
		2,649	0	7
		2,807	13	0
No. 6 Cuttoobadies		1,807	3	6
		4,615	0	6
No. 9 Cumtums		940	12	0
		5,555	12	6

'The Board observe that the highest amount brought to account as the revenue from these Enams is Rupees 2,136 which is so much less than the Estimate submitted by Mr. Smalley that they think it necessary to call for explanation on the subject. The Principal Collector will submit a detailed statement of the Enams &c., resumed, with reference to the accounts noted in the Margin, with such remarks as may be necessary.'

Para. 11. 'The 5 Enam villages formerly granted to relations &c. were resumed in fusly 1239 as directed by the Board. These villages were estimated by Mr. Smalley to yield annually Rupees 3,900, it appears they were settled in fusly 1240 for Rupees 3,970.'

Para. 13 Report 21st April, in Cons., 28th do. 1828. Statement No. 10 enclosed in the report. 'Of these 5 Enams one of them, Wooppalapaud, was granted by a Deed executed in 1773 to Ramanah Dewan of the Zemindary father of the present claimant (as the Principal Collector describes it) on a free gift tenure to be held hereditarily; the office of Dewan appears to have been hereditary also, and Mr. Smalley thought that the Village "might in justice be resumed, for it could only be considered as remuneration for services, so long as, and no longer than they were performed." Though he conceived there might be a doubt as to the propriety of resuming it after so long a possession, it seems to the Board that if the Grant be unconditional as represented by Mr. Whish, it should not be resumed. The Principal Collector will submit a copy and translation of the document conveying the grant with respect to the other Enams granted to relations for subsistence, the Board are of opinion that they should be finally resumed and incorporated with the Zemindary as suggested by Mr. Smalley, and that the allowances granted in lieu of them should be continued to the several parties.'

'The Principal Collector refers to a detailed account prepared by the Acting Sub-Collector Mr. Prendergast of the alienations made in each Village prior to 1801, the possession of which the Board directed to be left undisturbed; this account has not been submitted, but it is necessary that the Board should have it before them to enable them to judge of the propriety of Mr. Whish's suggestion that the Enams &c. possessed by private individuals as well as service lands should be allowed to continue undisturbed, at all events during the lives of the present incumbents.'

'The total amount of the Beriz of the Zemindary for the 6 years from 1237 to 1242 was Rupees 2,08,445 giving an average of Rupees 34,740 per annum (including Rupees 697 on account of Moturpha) the collections during the same period amounted to Rupees 1,84,064 the average being Rupees 30,677. The highest amount collected was Rupees 36,350 in fusly 1240, and the lowest Rupees 19,934 in fusly 1242; excluding the latter year, the average of collections is Rupees 32,826, in the above are included the collections from Enams &c. resumed.'

'The Principal Collector will submit the report of the outturn of fusly 1243 promised in para. 9 of the letter under consideration. He will also as soon as possible submit a statement of the Demand, Collection and Balance of the current year and an account current shewing the total amount of the surplus revenue at the end of the fusly.'

'The Board regret to observe that nothing has been done for the repair of the large Tank in the Cusbah Village of Choondy. The Principal Collector will cause an estimate for the repair of this Tank to be submitted as directed by Government under date the 17th July 1829 and he will furnish a statement shewing the increase of cultivation and of revenue which may be expected in consequence of its being put in a state of complete efficiency.'

Enclos. in letter from Govt.,
28th in Cons., 31st July 1820.

In Cons., 28th February 1822.

*The claim of his only opponent Ankapa Naidoo was rejected by Government, 26th February 1822.

'The Zen at the free disposal of Government under the Decree of the Talut, but the Board presume that there will be no hesitation to confer it on the son* of the late possessor Mootta Ranza by a permanent sunnud as soon as there is sufficient information upon which to determine the future Peshcush according to the actual resources and reference to the principles upon which the permanent settlement was formed generally.'

'Upon this point the Board will be prepared to express their sentiments when they receive the information now called for, in the mean time it appears desirable that the debts against the Zemindary should be cleared off in the manner above recommended without delay.'

'Ordered that a copy of these Proceedings be submitted for the orders of Government.'

235. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 19th May.

In Cons., 13th Augt.

236. In reply we received from Government the following Extract from the Minutes of Consultation under date 7th August.

"Agreeably to the recommendation of the Board of Revenue, the Right Honorable the Governor in Council resolves to authorize the Principal Collector to make the payments to the several creditors of the late Zemindar as proposed in the Proceedings under consideration on receiving from them a full acquittance of all their demands."

"The mode of adjusting the balance payable to Ancapa Naidoo proposed in para. 14 is also approved."

"The Board will be pleased to submit their opinion on the subject of the Village of Woopapalapaud after a perusal and consideration of the terms of the original grant, copy of which is called for in para. 19 of their Proceedings."

"It is not stated whether it is intended to limit the allowances proposed to be given to the parties alluded to in the concluding part of para. 19 to the lifetime of those parties; this should be explained."

"The Right Honorable the Governor in Council will be prepared to issue the requisite orders relative to the disposal of the Zemindary after the Board shall have submitted their

"further sentiments on the subject as promised in the 25th para. of the Proceedings under review."

237. A copy of the foregoing was transmitted to the Principal Collector on the 20th August.

REMOVAL OF LUTCHMENARSOO TALSILДАР OF RAVOOR FROM HIS OFFICE.

238. The following letter was addressed to Government under date the 1st October.

"In a letter dated the 26th May last the Principal Collector of Nellore reported to the Board of Revenue that he had suspended two of his Tahsildars and instituted inquiries into their conduct. Respecting one of these, Shashagherry Row Tahsildar of Tulamunchy he said, his restoration or dismissal would depend on the result of the enquiry, which he had committed to his Head Assistant. But the other Lutchmenursoo Tahsildar of Ravoor he recommended to be removed permanently from his office "as a person in whose management he could not place any confidence and for the result of which he should be sorry to be responsible." Mr. Stonhouse having assumed charge of the District only at the beginning of April the Board did not think his experience sufficient to warrant them in relying implicitly on the unfavorable opinion so confidently expressed by him of the unfitness of Lutchmenursoo for the office of Tahsildar, in which he had served for upwards of 5 years in this District, having been previously employed for 2 years as a Peshcar, his whole service in the Revenue Department extending to upwards of 26 years. They therefore required from Mr. Stonhouse a report of the result of his enquiry into his conduct."

"Mr. Stonhouse submitted the desired report in a letter dated 31st July from which it appeared that he had deputed a Goomastah into the Talook of Ravoor whose investigation he stated had brought to light concealed cultivation &c. of the past year to the extent of Rupees 1,317-10-6. The examination was made at the ploughing season for the current Fusly and many of the lands in the Villages examined had actually been ploughed. The difficulty under such circumstances of ascertaining the truth as to the cultivation of the past year, is well represented by the Goomastah in his arzee to the Principal Collector submitted by Mr. Stonhouse with his report. The Board on mature and deliberate consideration did not think the result of the investigation made at so late a period and under such disadvantages as described by the Goomastah could be depended upon, and seeing that there was no evidence whatever of a fraudulent connivance on the part of the Tahsildar in the concealment of Cultivation, and that the utmost that could be imputed to him was a neglect of duty, which it seemed had been suffered through the remissness of the Hoozoor Cutcherry in not calling for a report of his proceedings at the time when his omission might have been remedied, they deemed it to be in accordance with the spirit of the orders of Government to give him a further trial as Tahsildar, conceiving that under the strict superintendence of Mr. Stonhouse, and with the caution which his suspension was likely to inculcate, he would prove more diligent and careful in the performance of his duty. They therefore declined to sanction his permanent removal from the office of Tahsildar but authorized the Principal Collector if he thought it expedient to transfer him to another Talook."

From the Pl. Collr., 26th May, in Cons., 1st June.
To do., 6th in Cons., 6th July. Para. 3.
From do., 31st July, in Cons., 13th Augt.
To do., 20th in Cons., 20th August.
From do., 10th in Cons., 24th September.

"Mr. Stonhouse in his letter of the 10th Ultimo which, with the previous correspondence is here submitted for the consideration of Government reports that he has in obedience to the Board's orders continued Lutchme-

"narsoo in the office of Tahsildar but transferred him to another Talook. Not satisfied however with the Board's decision and "convinced of the pernicious consequences which may result if the principle involved in that decision is acted up to for the future" he has deemed it his duty to appeal to the Government for final orders."

"Having fully explained the grounds of their decision upon the case in question it appears to the Board to be unnecessary to follow Mr. Stonhouse in his comments upon it and in his general reasoning, which they observed are equally opposed to the principles on which Government have acted in issuing the orders above referred to, as to the determination of the Board in the particular instance under consideration. The Board will only remark that they are far from undervaluing the importance of the duties which the Tahsildar is charged to have neglected and that if notwithstanding due admonition and warning, his future management shall be marked by gross remissness in such important duties the Principal Collector being able to testify to it from his own experience they will be ready to authorize his permanent removal from the Office of Tahsildar as one proved to be unfit, particularly since it appears by Mr. Wish. Fully convinced that the orders of Government are founded on the wisest principles the Board are prepared to exercise their controlling authority agreeably to their spirit but with an anxious desire to support the just authority of the Collector."

"Adverting to the question put by Mr. Stonhouse whether a Collector must not be the best judge of a Tahsildar's unfitness and incapacity, the Board observe that they will always be disposed to give due weight to a Collector's opinion on those points, but that they must consider and determine, the weight that is due to it, particularly whether he has had sufficient means of forming a correct judgment, whether to use Mr. Stonhouse's own words, he has had sufficiently ample opportunity of "reviewing his mode of conducting his business, his indolence and inactivity, his inattention to orders, his neglect in making the collections, in examining the cultivations," "his general neglect in his minor as well as important duties, the character of his native correspondence, the unsoundness of his opinions as evinced therein, his behaviour to the people over whom he is placed as evinced by the absence or otherwise of complaint and the estimation in which he is held by the natives of the District in regard to uprightness and honesty in the discharge of his duties." It is certain that Mr. Stonhouse had not such means of forming a judgment of the character and conduct of Lutchmenarsoo when he came to the conclusion that he was unfit for the office of Tahsildar before he had been six weeks in the District."

"It is proper to state that Mr. Stonhouse has restored Shashagherry Row the Tahsildar mentioned at the beginning of his letter to his office. The Board have not received a return of servants dismissed in the Nellore District since Mr. Stonhouse assumed charge of it; but they find from a return of his Tahsildars in office on the 1st May that no less than three had been appointed since his arrival, that is, within one month. It does not appear how their Predecessors were disposed of, this will be stated in the quarterly return to the end of June which has been called for."

239. The following letter was submitted to Government under date the 12th October.

"With reference to the observations upon the case of Lutchmenursoo, Tahsildar of Ravor, submitted for the consideration of Government in my letter of the 1st Instant, I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the

To the Chief Secy., in Cons.,
12th October 1835.

"accompanying further letter from the Principal Collector of Nellore, reporting the result of inquiries made by his Head Assistant which he considers to afford proof of the gross incorrectness of the Tahsildar's accounts of the cultivation of the past fusly."

"It does not appear what was the nature of the examinations made by the Head Assistant at this late period, upon the result of which he relies with so much confidence, and as it would seem that the ryots have been charged with an additional demand beyond the settlement of last fusly in consequence of the discoveries said to have been made by his enquiries the Board have thought it proper to call for particular information on the subject."

240. The following letter was addressed to Government under date the 26th October.

To the Chief Secy., in Cons.,
26th October 1835.
From the Pl. Collr., 22nd in
Cons., 26th October 1835.
To do., 26th in Cons.,
26th do.

"With reference to my letter of the 12th Instant, I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying further correspondence with the Principal Collector of Nellore on certain points connected with alleged concealed cultivation in the village of Cottapully."

Encl. in letter from the Pl.
Collr. of Nellore, 16th in
Cons., 26th Octr. 1835.

"I am directed at the same time to transmit a return lately received from the Nellore District exhibiting the number of servants suspended and dismissed or permitted to retire from office in that District during the quarter ending the 30th June last."

In Cons., 9th Novr. 1835.

241. In reply to the foregoing letters we received from Government the following Extract from the Minutes of Consultation under date the 3rd November.

"The Right Honorable the Governor in Council considers it of importance that the principle of the circular order of Government of the 19th May 1835 should be maintained; but as the specific charge of Gross and culpable neglect of duty, which the Principal Collector originally assigned as the ground of the suspension of Lutchmenursoo Tahsildar of Ravor seems from the papers before Government to be fully substantiated and as it appears that this person was once before dismissed by Mr. Whish, the Right Honorable the Governor in Council resolves to direct that he be permanently removed from the office of Tahsildar."

242. A copy of the foregoing Extract was sent to the Principal Collector on the 9th November for his information and guidance.

SUBPŒNAS SERVED FROM THE SHERIFF AT MADRAS UPON MR. PHILLIPS ACTING HEAD ASSISTANT COLLECTOR.

243. The following letter was addressed to Government under date the 9th July.

To the Chief Secy., in Cons.,
9th July 1835.

From the Pl. Collector, 1st in
Cons., 9th July 1835.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Nellore, reporting that Subpœnas have been served from the Sheriff at Madras upon his Acting Head Assistant Mr. Phillips, and two natives inhabitants of the District."

"Mr. Stonhouse states that he has allowed Mr. Phillips to proceed to the Presidency in compliance with the Subpoena, but represents the embarrassment which might be occasioned if public servants are obliged to quit their posts upon such sudden requisitions of the Supreme Court and requests that he may receive instructions for his guidance on similar occasions."

"The Board would suggest that a reference should be made to the law officers of Government on this subject."

"It will be observed that the apparent reason of Mr. Phillip's being summoned is that he inquired into the charge against the prisoners in the case of Larceny referred to as Assistant Criminal Judge of Nellore."

244. In reply the following opinion of the Advocate General was received from Government under date the 4th August.
In Cons., 10th Augt. 1835.

"I conceive there is no remedy for this evil. It is almost impossible for a party summoned as a witness to be certain that his testimony is altogether irrelevant, or that he has no testimony to give, and this, or his inability to

pay the travelling expences is what only could excuse his disobedience to the Process of the Court for such purpose. In the case of a prisoner on trial for a serious offence frightful injustice might ensue from acting on such an impression. I am aware that in Criminal Cases occasionally (as well as Civil in which a witness at a distance is not bound to move without a tender of his reasonable expences) witnesses are summoned by Subpoena in mere ignorance or heedlessness. These cases are not frequent. When they occur I can only recommend, where time and opportunity allows, that some explanation should be afforded on behalf of the party summoned to show his attendance to be altogether useless, and then probably it would not be required by the party issuing the process."

245. A copy of the foregoing correspondence was sent to the Principal Collector on the 18th September.

246. On the 17th March 1835 Mr. T. V. Stonhouse was appointed Principal Collector and on the 14th August Mr. C. R. Baynes was appointed Acting Sub-Collector.
Appointments.

BELLARY.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1243.

247. On the 6th July we submitted to Government the following Extract from our Proceedings under date the 25th June.

Proceedings, in Cons., 25th June 1835.
22nd Decr. 1834, in Cons., 2nd Feby. 1835.
"The Board proceed to take into consideration the report of the 'Principal' Collector of Bellary on the settlement of his District for 'Fusly 1243.'

"The Settlement was effected by the Principal Collector, the Sub-Collector and the Acting Head Assistant as usual in detail."

"The season was very favorable the rains of the South West Monsoon commenced early whereby the ryots were enabled to sow the dry land in June and altho' the crops were threatened with failure in consequence of a suspension of the rains in July and August, they were subsequently relieved by abundant showers. The usual periodical rains fell in September and October, the tank districts received a full supply of water and the black lands benefit-

ed in an equal degree. Superadded to the abundant supply of water, the Ryots were benefited by unusual high prices, which in Janaloo the usual article of consumption was on the average 35 per cent. higher than the prices of the preceding year.'

'The District was free from sickness during the fusly.'

'Favored by season and price the District has in a great measure recovered from the injurious effects of the adversity of the fusly which preceded it; compared with the cultivation of Fusly 1242 the increase of cultivation in the wet lands amounts to Acres 20,439 yielding a revenue of Rupees 2,07,567.'

'In the dry lands the cultivation fell off in extent to the amount of Acres 18,397 resulting from the abandonment of the poorer soils for the richer black soils. This led to an increase of revenue to the extent of Rupees 14,115. The change must have produced increased profits to the Cultivators, who by being able to concentrate their labor and exert it on a less extent of land, reaped the benefit of industry, more efficiently employed on lands of greater productive powers.'

The full survey assessment of the cultivated and Cowle land paying

the full and Cowle rent of Fusly 1241 was assessed at Rs.				28,44,337
Do.	do.	"	1242	 26,77,117
Do.	do.	"	1243	 28,99,100

'so that the assessment of the lands of Fusly 1243 exceeds that of the preceding unfavorable year in the amount of Rupees 2,21,982 and it somewhat exceeds the assessment of the favorable year 1241 also.'

'A decrease of well cultivation appears to the extent of Acres 3,795 assessed at Rupees 31,791; this decrease as the Principal Collector explains is nominal as the same lands are still for the most part occupied and watered by tanks. These lands the Board presume are those alluded to in the 7th para. of the Principal Collector's letter dated 30th November 1833 as having been converted from tank to well irrigation during fusly 1242 in consequence of deficiency of Water.'

'The Government in their communication on the Cuddapah Settlement for fusly 1242 have expressed their sentiments in favor of the encouragement of Well cultivation, it has also been the established rule that lands irrigated by wells dug at the expence of the Proprietors in their Puttah lands, would not be liable to additional tax as long as the Puttah lands continued cultivated. With the view to trace the result of agricultural speculation founded on the encouragement thus afforded, the Board in their Proceedings dated 23rd April 1835, directed the Principal Collector of Cuddapah, to supply information and accounts on the subject. An Extract from those proceedings will be forwarded to the Principal Collector of Bellary with the view of enabling him to trace the result of the encouragement given to cultivation under wells in that District also.'

'The Gross settlement of Fusly 1243 compared with the preceding year arising from increased cultivation is Rupees 2,21,982; the increase in the net settlement is much more favorable as it amounts to Rupees 4,82,192, this arises from the reduced amount of remissions on the Settlement in consequence of the more favorable nature of the season.'

'The following Statement exhibits the Settlement with deductions on the Gross settlement in detail.'

	Fusly 1242.			Fusly 1243.			Comparison.					
	Rs.	A.	P.	Rs.	A.	P.	Increase.		Decrease.			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
GROSS SETTLEMENT.												
Land paying the full rent	25,67,442	11	8	27,73,462	9	7	2,06,019	13	11	...	...	...
Land held at a reduced rent...	37,028	10	7	33,393	15	10	1,365	5	3	...	...	...
Cowle land	72,646	4	7	87,243	11	0	14,597	6	5	...	...	...
Total amount of assessment according to the Survey	26,77,117	10	10	28,99,100	4	5	2,21,982	9	7	...	...	...
DEDUCTIONS.												
Total for lands left unsown	5,17,171	11	0	2,78,400	3	0	...	...	...	2,38,771	8	0
New remission of 33 and 25 per cent. ...	4,99,043	11	3	6,03,845	6	7	1,04,801	11	4	...	...	...
Established remissions to Cundachar Peons, &c. ...	30,598	3	9	33,358	3	5	2,759	15	8	...	...	...
Amount of Cowle remission...	64,416	3	0	71,516	6	0	7,100	3	0	...	...	...
Temporary remission for losses of crops, &c.	1,15,010	4	10	41,142	5	10	...	...	...	73,867	15	0
Miscellaneous remissions	10,432	7	4	12,163	5	8	1,730	14	4	...	...	...
Total of remissions on the actual cultivation ...	7,19,500	14	2	7,62,025	11	6	42,524	13	4	...	...	...
Total Deductions	12,36,672	9	2	10,40,425	14	6	...	...	...	1,96,246	10	8
Remains Net Settlement	14,40,445	1	8	18,58,674	5	11	4,18,229	4	3	...	...	...
Add for suppressed cultivation and Sashi Cowle ...	6,761	3	1	6,826	3	0	64	15	11	...	...	...
Total Ryotwar Settlement	14,47,206	4	9	18,65,500	8	11	4,18,294	4	2	...	...	...
Taxes on Enam cultivation including Quit rent ...	1,48,582	1	0	1,62,247	1	6	13,665	0	6	...	...	...
Kurnool Peshcush	80,208	5	4	80,203	5	4	...	...	...	...	...	...
Total Aumanie and Permanent Beriz	16,75,996	11	1	21,07,955	15	9	4,31,959	4	8	...	...	...
Deduct ready money allowances to Pagodas, &c.	3,710	2	9	3,476	9	5	...	...	...	233	9	4
Total Net Revenue	16,72,286	8	4	21,04,479	6	4	4,32,192	14	0	...	...	...

'The items of revenue additions and deductions are exhibited with great clearness in the Principal Collector's Statement No. 2, and it does not appear to be necessary to advert to them particularly as they have been annually brought to the notice of Government, and as the present year is favorable, the remissions on the settlement are comparatively of small amount.'

'The produce of the revenue from Enam lands in Fusly 1243 was 13,76,666-3-0. From the To the Principal Collr., 16th February 1826. Proceedings, in Cons., 1st March 1827. Para. 19. From the Pl. Collector, 30th Sept., in Cons., 3rd Jany. 1828. Para. 25. Proceedings, in Cons., 14th April 1828. Para. 23. From Govt., 16th in Cons., 22nd May. Para. 25. 'large amount of the Enams in the Ceded Districts and the question-able titles upon which many of them are held, the Board are particularly anxious to receive from the Principal Collectors of Bellary and Cuddapah, the report which was called for with reference to a letter from Government under date 16th May 1828 in order that measures may be taken to bring such lands, as may upon enquiry be found to be held under invalid titles, within the influence of the public assessment.'

'With respect to waste Enams which may have remained unclaimed from the commencement of the Company's Government the Board can see no objection to their immediate assumption, ample time having been given to the owners, if they have any, to come forward with their claims. After a lapse of 33 years they may fairly be considered as Escheats to the State. The Board desire to call the particular attention of the Principal Collector to the subject and to express a hope that they may soon receive from him a Statement as comprehensive and lucid of the Enam lands as of the Circar lands which he usually transmits with his annual reports.'

'The Principal Collector has afforded full explanations with respect to the deductions from the Gross revenue. It will be observed that the reduction in the revenues from want of means to cultivate including deaths and desertion of Ryots and failure of the Ryots to cultivate their lands amounts to Rupees ... 27,404 13 1
'Lands abandoned from failure of rain or floods ... 30,280 13 0
'Lands relinquished in exchange for others ... 10,839 8 0
'Causes distinct from poverty ... 41,120 5 0

Total ... 68,525 2 1

'Add remission on lands left unsown from failure of water ... 35,749 13 1
'Cultivation including loss from failure of crops and remission to poor ryots without means ... 23,780 0 1

Total decrease ... 1,28,054 15 3

'which deducted from the gross increase of Rupees 5,46,349 leaves a net increase of revenue compared with the previous year of Rupees 4,18,294 or about 29 per cent.'

'The total accession of Ryots during fusly 1243 is 9,878, the total decrease is 5,576, of the decrease it is explained that.'

Ryots 463 abandoned their cultivation from failure of water.

„ 666 Deaths.

„ 2,472 Quitted the Country or removed from one village to another.

„ 996 Abandoned their lands from poverty or the union of separate tenure.

„ 979 Paykary desertion.

'The preservation of such an account is very useful, the movements of the ryots, their abandonment of lands or the reverse afford an index to the state of the district, the condition of the people, and the efficiency of the revenue management. There are only two Talooks in which an increase has not occurred Viz. Raidroog which is unfortunate not having experienced a good season since Fusly 1235 and Madagsera.'

The total Ryots holding Puttahs in Fusly 1242 are	...	...	75,138	0	0
Do. in Fusly 1243	...	...	79,440	0	0
Increase	...	...	4,302	0	0

'The Principal Collector explains that the season and price combined have induced the ryots to extend their operations in breaking up the old waste or the black lands. The extent broken up this year exceeding that of any year since fusly 1236. This circumstance as well as the ready advantage taken of the season by the ryots in extending their cultivation is very satisfactory, as it evinces that notwithstanding continued adverse seasons and low prices, the anticipation of agricultural success has had the usual effect in stimulating the ryots to exertion, and it may be inferred that altho' the fixed remission authorized by Government of $\frac{1}{3}$ rd in the well land, and $\frac{1}{4}$ th in the Nunjah and Poonjah have heretofore

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

'failed from adversity of seasons and low prices directly to benefit the revenues, yet a reference to the revenues realized since those liberal remissions were authorized, will fully warrant the expectation that a succession of medium years and prices will raise the land revenue to the amount formerly realized. It will be observed that the average revenue under the turrum settlement from fusly 1213 to 1218 is Rupees 25,56,152 the average since the remission is Rupees 20,77,759 giving an increase of revenue after deducting the amount of the remission notwithstanding bad seasons, and low prices to the extent of Rupees 1,60,645 which is 8 6/16 per cent. of the amount of the permanent remission Viz. Rupees 6,39,038.'

'The result of the Cowle grant is as follows.'

Kasseem Cowle or fixed rates of payment	...	Rs. 2,187	14	9.
Chudatee, or increasing rates of payment	...	Rs. 11,938	8	0.

'In the Board's proceedings dated 7th August 1834 para. 21, the Principal Collector was desired to explain with regard to land taken on Cowle and again left waste, whether the same rule applies to land left waste from want of water and that left waste from neglect. The Board are informed in reply that "land left waste from neglect always pays." This rule will of course admit of exceptions, for, if rigidly acted upon the revenue might be eventually injured by binding a ryot to land which would yield him no profit. His motive for neglecting to cultivate such land would of course be considered by the Principal Collector.'

'The Board also required information whether in the event of land taken on Cowle being left waste the 2nd year from failure or neglect and cultivated the 3rd year, whether it is assessed with the 2nd or 3rd year's gradational assessment, the Principal Collector informs the Board that wet land left waste from want of water the 2nd year and cultivated the 3rd year is assessed in the 3rd year with the 2nd year's gradational assessment, and that dry land under the same circumstance would pay the 3rd year's assessment. That is, the Board presumed, if the dry land has not been cultivated the 2nd year from the Ryots wilful neglect for if both dry and wet land have been left waste for want of water, they are of course dealt with by the same rule.'

'The Principal Collector in remarking on a decrease in the amount of $\frac{1}{3}$ rd remission on well lands explains that it partly arose from the remission being disallowed in consequence of repairs of private Wells at the Sircar expence which is sometimes done when the occupant does not possess the means. On these occasions the Ryot usually agrees to relinquish either the whole of the new remission or if the land is very highly rated, to take only 25 per cent. until the

'money disbursed by Government is recovered. The Collector states that "this sort of bargain is advantageous to Government in every respect, the Well lands are thereby kept in cultivation and the repairs themselves are performed more substantially and on cheaper terms." These are certainly advantages, but the Board have some doubt whether withholding the remission under any circumstances may not have a tendency to shake the confidence of the Ryots in the permanency of that benevolent measure. They would therefore suggest to him whether it may not be a better plan either to make such advances as may be necessary for the repair of private Wells to the owners repayable upon the same terms as advances made for cultivation or to make such repairs immediately by the public servants of the charge of the proprietors allowing them a fair time for payment and the established remission upon their lands, a head for such advances might be added to his usual repair Estimates.'

'The Principal Collector will be pleased to furnish a statement exhibiting the number of Wells which have been thus repaired at the Sirkar expence from Fusly 1232. The amount of the Sirkar assessment of the lands irrigated by these Wells. The amount advanced for repairs. The amount already recovered. The amount still due by the Well proprietors, and the number and amount of instalments by which the amount due is recoverable.'

'The Principal Collector in explanation of the discretionary remission termed Moonasil on which the Board remarked in their Proceedings on the Settlement of Fusly 1241 as having been gradually increasing in amount states, that of the sum of Rupees 19,452-6-6 allowed as a discretionary remission in the present fusly 1243 the sum of Rupees 13,636-13-7 was granted to correct the assessment of over assessed fields the revision of which had never been completed in several Talooks of the Bellary division of the Ceded Districts. The Principal Collector in

his letter dated 30th September 1825 adverted to this defect and recommended that the revision which had been commenced might be completed; this revision was in consequence authorized by the Government on the recommendation of the Board. The discretionary remission which is now under notice has been allowed with reference to accounts formerly prepared which the Principal Collector discovered in the Cutcherry Dufters and with reference to the Principal Collector's ideas of the amount which is requisite. The Board are particularly anxious that the revision should be immediately completed the experience and judgment of the present Principal Collector will make that easy to him, which to a new Collector may be difficult. In a matter of such vital importance to the revenue and to the ryots, the Board are assured that there will be no unnecessary delay.'

'The Principal Collector reports that the whole demand of the year including Kurnool Pesheush amounts to Rupees 21,04,479 which exceeds the settlement of fusly 1242 to the extent of 25-13-6 per cent. Of the demand agreeably to the Demand, Collection and

From the Pl. Collr., 16th Dy. in Cons., 23th Augt. 1834.
22nd August 1834.

Balance Statement Rupees 20,49,733-7-4 were realized within the fusly and Rupees 46,909-13-0 subsequently, so that the balance of land revenue still outstanding amounts to Rupees 7,836-2-0 of which Rupees 7,558-3-0 are reported to have been plundered as submitted to Government.'

'This balance is however exclusive of the sum of 13,526-15-0 which is entered under the head of "Kutlai Towkoof" or collections suspended until enquiry can be made into the circumstances of the parties upon whom the demand is due. The Board in their proceedings of the 18th November 1824 stated that the head of Towkoof first appeared in the Bellary Jummahbundy of Fusly 1231, and the Principal Collector in his settlement of 1233 noticed it as an objectionable arrangement. "It is true" he observed "that it makes the balances at the end of the year proportionably small, but by thus disappearing from the public accounts, the mischief is that the Collector most probably loses sight of them altogether, and their existence being forgotten, an opening is left

"to the Native Servants in the Talooks to practice abuses. The Board remarked on this occasion, that when the report on the Settlement is made early in the season it is not possible to ascertain precisely the amount of revenue which will be collected and it sometimes happens, that parts of sums then supposed to be desperate and therefore deducted in the accounts sent to the Board and subsequently capable of being realized. In these cases they added, it should be an invariable rule not to allow the final adjustment to be delayed beyond the 2nd or 3rd Month of the succeeding year" "when the Settlement is concluded late in the season there ought to be no such head in the Accounts" 'and looking at the result of the Towkoof of Fusly 1242 they are confirmed in that opinion. It appears that of the whole Towkoof of 1242 amounting to 18,237-10-0 only 612 Rupees was collected and 16,452 remitted at the Jummahbundy of the following year while a sum of 1,172 remains to be adjusted during the settlement of 1244. The sum remitted was entirely on account of deaths, desertions and bankruptcy, amongst the Ryots. The Board are therefore desirous of drawing the attention of the Principal Collector to the subject and to suggest to him the expediency of ascertaining before the close of the Jummahbundy, the deaths and desertions that have occurred within the year and the amount, that it may be necessary to deduct for the Settlement on account of bankrupt ryots. If these particulars could be ascertained in Bellary as they are in other districts before the close of the Jummahbundy, the total demand upon each ryot might be made up at once and without entering anything in his Puttah that was not demandable at the time of the Kists and which could not therefore be collected without being brought immediately to account. As the amount of the Towkoof is now entered in the Ryot's Puttah the Tahsildars have an opportunity of collecting a portion of it for their own benefit, while they may recommend the whole to be remitted.'

'The Principal Collector submits the following comparative Statement of the revenue from land and other sources.'

	Jummah for Fusly 1242.		Jummah for Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land revenue permanently settled	80,208	5 4	80,208	5 4	...	...	...	...
Do. Ryotwar	15,90,724	12 4	20,22,917	10 4	4,32,193	14 0	...	...
Shotrium Jodigy, &c.	1,353	6 8	1,353	6 8	...	...	...	...
Total	16,72,286	8 4	21,04,479	6 4	4,32,192	14 0	...	...
Sayer	3,90,964	0 0	3,96,823	0 0	5,859	0 0	...	...
Abkary	2,55,795	1 0	2,54,237	7 0	...	...	1,557	10 0
Sundry small farms, &c.	14,271	12 0	12,859	0 0	...	...	1,412	12 0
Moturpha	2,74,354	9 0	2,63,783	7 0	...	...	10,571	2 0
Stamps	18,919	7 0	17,082	14 0	...	...	1,836	9 0
Total	9,54,304	13 0	9,44,785	12 0	...	...	9,519	1 0
Grand Total	26,26,591	5 4	30,49,265	2 4	4,22,673	13 0	...	...

'The charges of every description are set forth in the Statement below; they are less than the charges of the preceding year in the sum of Rupees 14,238 and the per Centage of the charges in the revenue is Rupees 10-6-7.'

Items.	Gross Collections of Fusly 1243 Rupees 31,26,520.					
	Actual in Fusly 1242.		Actual in Fusly 1243.		Per centage of charges on the Gross collections.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Huzoor Cutcherry Servants and Kurnool Vakcel	42,234	0 0	39,975	13 11	1	4 5
District Establishment	1,01,812	8 0	1,01,812	8 0	3	4 1
Huzoor Saderward	4,151	9 2	3,823	10 10	0	2 0
District do.	4,625	9 11	4,624	5 1	0	2 5
Custom Servants and Saderward	7,290	5 10	7,251	11 11	0	3 8
Total	1,60,114	0 11	1,57,485	1 9	5	0 7
Collector's Salary and Commission	37,957	14 1	37,315	8 3	1	3 1
Sub-Collector's Salary	13,790	15 6	14,194	7 1	0	7 3
Assistant Collector's Salary and Commission	13,533	13 8	14,857	4 8	0	7 7
Total	65,332	11 3	66,367	4 0	2	1 11
Repairs for Tanks and Watercourses	90,140	2 3	79,069	15 2	2	8 5
Repairs of Revenue Buildings	50	3 10	23	7 5	0	0 1
Tent Allowance	4,837	7 5	5,735	6 3	0	3 0
Stamp Charges	1,764	11 1	1,533	2 8	0	0 9
Total	96,792	8 7	86,441	15 6	2	12 3
Hangamy Sibbendy on account of Jummahbundy, &c.	2,123	15 11	2,017	0 0	0	1 1
Mootsuddies to examine Nutt lands, &c.	653	11 11	549	4 3	0	0 3
Talook Charges, Remittance, Batta to Servants and Carriage hire	4,002	4 1	4,132	8 8	0	2 2
Copying Survey Accounts	1,422	6 0	...	...	...	...
Planting and watering Trees	7,713	4 8	7,516	1 8	0	3 10
Reward for killing Tigers	1,617	4 0	1,024	10 0	0	0 6
Total	17,532	14 7	15,239	8 7	0	7 10
Total Ordinary	3,39,772	3 4	3,25,533	13 10	10	6 7
Advances for Cultivation	1,24,477	0 1	93,245	4 2	2	15 9
Pagoda and Mosque Allowances	20,072	2 2	19,971	3 2	0	10 3
Pensions and Charitable Allowances	48,045	12 0	85,029	11 10	2	11 6
Creditors of the late Poligar of Harpunhully	...	...	64,115	0 11	2	0 10
Total	1,92,594	15 3	2,62,361	4 1	8	6 4
Grand Total	5,32,367	2 7	5,87,895	1 11	13	12 11

'The Principal Collector has submitted a classification of Tanks agreeably to the extent of land cultivated with the amount of outlay for repairs from fusly 1210. The total number of Tanks in Circar Villages are 1,153 they afford irrigation to 1,37,513 Acres assessed at Rupees 9,39,441 and have required an annual average of repair to the extent of Rupees 47,828 or 5 3/32 per cent. on the assessment.'

'With reference to the orders of Government on the subject of Enamdars paying a portion of the expense of tank repairs, the Principal Collector reports that a statement has been prepared on the principle that the Enamdars should contribute their fair proportion whenever the land belonging to them and irrigated by the Tanks requiring repairs should equal 1/4th of the whole. The statement, it appears, gives the result that the amount of Surwa Enam liable to tank fees is Rupees 18,400 only. The Board request the Principal Collector to furnish a copy of this statement.'

'The Board have great pleasure in calling the attention of the Government to the following Extract from the able report of the Principal Collector.'

'I have great pleasure in submitting for your inspection the accompanying report of the Sub-Collector Mr. Onslow upon the settlement of the 5 Talooks comprising his division for fusly 1243, it contains satisfactory evidence of his having already made himself Master of the multifarious details embraced in the accounts, a matter which I deem of the first importance. I will only add that the manner in which he conducts all his duties is entirely to my satisfaction.'

'In conclusion the Board of Revenue beg to convey their sentiments of approbation of the continued zeal, industry and talents with which Mr. Robertson conducts the management of the extensive and important District of Bellary.'

'The Board recommend the remission of the arrears of Fuslies 1240-41 and 42 reported by the Principal Collector to be irrecoverable amounting to Rupees 4,155.'

'Ordered that a copy of these Proceedings be submitted to Government.'

248. A copy of the foregoing Proceedings was transmitted to the Principal Collector on the 6th July.

In Cons., 13th Augt. 249. In reply we received from Government the following Extract from the Minutes of Consultation under date 4th August.

'The season of 1243 was in general every favorable and prices being unusually high the Ryots were stimulated to exertions which were attended with the most satisfactory results. The total net revenue of the district was Rupees 21,04,479-6-4 being a net increase over that of the previous fusly of Rupees 4,32,192-14-0. Of the above sum nearly the whole had been realized at the date of the Principal Collector's Report and it is gratifying to learn from it that the collections were made with extraordinary facility.'

'The Ryots it appears also availed themselves of the favorable nature of the season in reclaiming a considerable portion of waste land to the amount of 30,000 Rupees which will be brought forward, the Principal Collector states, in the accounts of Fusly 1244.'

'The observations of the Board of Revenue with respect to waste Enams which have remained unclaimed from the commencement of the Company's Government, are perfectly correct. There can be no question of the right of Government to resume them. It would

"appear proper to establish some fixed rule with regard to Enam lands that may in future be abandoned by their owners and that a certain term should be fixed, after which if still unclaimed they should be considered as having reverted to the State."

"Adverting to the practice stated to prevail in the Bellary District of disallowing the usual remission on account of repairs of wells made at the Circar expense, the Board of Revenue express their doubt "whether withholding the remission under any circumstances may not have a tendency to shake the confidence of the Ryots in the permanency of that benevolent measure" "[The general remission ordered in 1820 of 1/3rd on all wet lands and 1/4th on Nunjah and Poonjah.] They suggest therefore "that it would be better to make such advances as may be necessary for the repair of private wells to the owners, repayable upon the same terms as advances made for cultivation, or to make such repairs immediately by the public servants at the charge of the proprietors allowing them a fair time for payment and the established remission on their lands." "With respect to the first suggestion there will be no security that the Ryots after having received the money would apply it to the purpose for which it was intended, or, that the repairs, if executed at all, would be to use the words of the Principal Collector, "substantially performed." "The latter proposition is not open to the same objection and might therefore be adopted but if in the sort of bargain mentioned by the Principal Collector the Ryot is made clearly to understand that his relinquishing the usual remission should be quite a voluntary act on his part, there do not appear to be any sufficient grounds for the apprehensions entertained by the Board."

"The Right Honorable the Governor in Council entirely agrees with the Board of Revenue that the revision of the assessment, the completion of which has been so long deferred, should be brought to a conclusion as speedily as possible."

"The remarks in the 25th para. of the Proceedings under review are very just. The practice of postponing enquiry is always objectionable, and more particularly so, in regard to the collection of Revenue. It is therefore highly desirable that the head of Kuttla Towkoop should be altogether banished from the Jummahbundy accounts."

"The remission of the arrears of Fuslies 1240-41 and 42 stated by the Principal Collector to be irrecoverable, is sanctioned agreeably to the recommendation contained in the 32nd para. of the proceedings under review."

"The Right Honorable the Governor in Council entirely concurs in the high encomium passed by the Board of Revenue on the merits of the Principal Collector Mr. Robertson, and observes with much satisfaction, the terms in which that Gentleman speaks of his late Sub-Collector Mr. Onslow."

250. A copy of the foregoing was transmitted to the Principal Collector on the 13th August with the necessary instructions on the subject, and an extract Para. 3 and 6 was sent to the Principal Collector of Cuddapah on the same date.

EXTRA REVENUE FOR FUSLY 1243.

251. On the 14th October we submitted to Government the following Extract from our Proceedings under date the 5th of that Month.

Proceedings, in Cons., 5th Octr. 1835. 30th May, in Cons., 18th June 1835. "The Board proceed to record their observations upon the report of the Principal Collector of Bellary on the Extra sources of revenue in that district for Fusly 1243."

Sayer.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	3,90,964	0 0	3,96,823	0 0	5,859	0 0	...	...
Balance on the 11th July	28,533	4 1	64,103	8 0	35,570	3 11	...	...
Current Collections	3,62,430	11 11	3,32,719	8 0	...	...	29,711	3 11
Extra do.	79	3 6	72	2 4	...	...	7	1 2
Arrears	108	0 9	16,713	8 1	16,605	7 4	...	...
Total	3,62,618	0 2	3,49,505	2 5	...	...	13,112	13 9
Charges	12,000	7 4	11,328	6 7	...	...	681	0 9
Net Revenue	3,50,608	8 10	3,38,176	11 10	...	...	12,431	13 0

'Of the balance outstanding at the close of the Fusly on account of the sayer rents, Rupees 35,560-15-0 were realized previously to the date of the report under consideration leaving Rupees 28,542-9-0 still due. This balance the Principal Collector represents

Para. 14. 'as being entirely owing to the scarcity of the preceding year, the renters themselves being losers to a much larger amount' "most of them, he observes, have "for many years held the same farms paying their kists punctually. They are in fact the men "by whose competition the sayer and abkary revenues of this district have been so long up- "held." 'From the statement of Demand Collection and Balance on account of the sayer revenue 'for the last 10 years entered in Para. 15 it appears that this branch of the revenue has progressed 'almost uniformly since Fusly 1243, and that with the exception of Fusly 1240 it has not been 'found necessary to grant remissions in any one year to any considerable amount. The total 'amount remitted in the period abovementioned is Rupees 25,008-15-11, the collections for the 'same period having been Rupees 37,79,077-9-1. The balance still outstanding for Fusly 1243 'is due by the renters of Raidroog, Gooty and Anuntapoor in the proportion noted in the Margin.

Raidroog	Rs.	A. P.	'Of the amount due by the renter of Gooty and Anuntapoor respectively
Gooty	21,000	0 0	'the Collector represents that Rupees 1,032-1-0 due by the former, and
Anuntapoor	5,032	1 0	'Rupees 810-8-0 by the latter are in a train of liquidation, the
	2,510	8 0	'remainder of their arrears as well as the whole of the balances due
	28,542	9 0	'by the Raidroog renter amounting in all to Rupees 26,700 are recommended for remission,
			'and the Board resolve under the circumstances noticed above, and
Raidroog	Rs.	A. P.	'agreeably to the Principal Collector's recommendation to request
Gooty	21,000	0 0	'that sanction may be granted for writing off the whole to profit
Anuntapoor	4,000	0 0	'and loss.'
	1,700	0 0	
	26,700	0 0	

Abkary.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	2,55,795	1 0	2,54,237	7 0	...	...	1,557	10 0
Balance on the 11th July	8,863	10 1	41,974	7 0	33,110	12 11	...	...
Current Collections	2,46,931	6 11	2,12,263	0 0	...	...	34,668	6 11
Extra do.	0	0 5	0	0 8	0	0 3	...	...
Arrears	7,210	15 0	8,554	15 1	1,344	0 1	...	...
Total	2,54,142	6 4	2,20,817	15 9	...	...	33,324	6 7
Charges	2,853	14 0	2,254	7 8	...	...	599	6 4
Net Revenue	2,51,288	8 4	2,18,563	8 1	...	...	32,725	0 3

'The balance due under this head has been reduced by subsequent collections to Rupees

Para. 19. '27,938-8-0 of which Rupees 1,338-8-0 are stated to be in a train of liquidation and the remainder Rupees 26,600 is recommended for remission. The remarks of the Principal Collector regarding the causes of the Sayer balances and the claims of the parties by whom it is due, to consideration are equally applicable to the balances of Abkary for the Fusly under review and the Board resolve under the explanation contained in the 18th and 19th paras. of the report before them to recommend the remission of Rupees 26,600 due on account of the Abkary rents of Fusly 1243 noted in the Margin.'

Sundry Small Farms and Licences.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	14,271	12 0	12,859	0 0	...	...	1,412	12 0
Balance on the 11th July	2,324	1 10	2,143	2 0	...	...	180	15 10
Current Collections	11,947	10 2	10,715	14 0	...	...	1,231	12 2
Extra do.	1	0 3	87	9 6	86	9 3	...	...
Arrears	1,795	0 7	2,234	3 1	489	2 6	...	...
Total	13,743	11 0	13,037	10 7	...	...	656	0 5
Charges	...	...	...	...	...	...	...	...
Net Revenue	13,743	11 0	13,037	10 7	...	...	656	0 5

'The decrease under this head was on account of the fruit trees having proved very unproductive in consequence of which the rent of them was considerably reduced. The Balance due at the close of the Fusly was subsequently realized in full.'

Veesabuddy and Mohturpha.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	2,74,354	9 0	2,63,783	7 0	...	...	10,571	2 0
Balance on the 11th July	8,624	12 11	11,200	0 0	2,575	3 1	...	...
Current Collections	2,65,729	12 1	2,52,583	7 0	...	...	13,146	5 1
Extra do.	11	9 4	345	4 9	333	11 5	...	...
Arrears	7,660	13 6	8,344	2 4	683	4 10	...	...
Total	2,73,402	2 11	2,61,272	14 1	...	...	12,129	4 10
Charges	4,138	12 3	3,913	5 1	...	...	225	7 2
Net Revenue	2,69,263	6 8	2,57,359	9 0	...	...	11,903	13 8

'Of the decrease under this head Rupees 9,237-13-0 in the Mohturpha, the latter is ascribed to the late scarcity and consequent distress of the laboring classes. Since Fusly 1241 there has been a falling off to the extent of Rupees 16,919 which has occurred principally in the loom tax. As compared with Fusly 1241 the Principal Collector states that there is a decrease of 1,669 weavers 2,575 looms and Rupees 7,505 of revenue therefrom.'

'The balance due at the close of the Fusly has been reduced to Rupees 1,119-14-0.'

Stamps.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Current Collections ...	18,919	7	0	17,082	14	0	...	...	...	1,836	9	0
Extra do. ...	...	...	...	...	...	...	...	...	...	...	...	...
Arrears ...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	18,919	7	0	17,082	14	0	...	...	...	1,836	9	0
Charges ...	1,764	11	1	1,563	2	8	...	...	...	201	8	5
Net Revenue ...	17,154	11	11	15,519	11	4	...	...	...	1,635	0	7

'The above statement needs no particular remark.'

Total.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand ...	9,54,304	13	0	9,44,785	12	0	...	...	...	9,519	1	0
Balance on the 11th July ...	48,345	12	11	1,19,421	1	0	71,075	4	1	...	...	...
Current Collections ...	9,05,959	0	1	8,25,364	11	0	...	...	...	80,594	5	1
Extra do. ...	91	13	6	505	1	3	413	3	9	...	...	...
Arrears ...	16,774	13	10	35,896	12	7	19,121	14	9	...	...	...
Total ...	9,22,825	11	5	8,61,766	8	10	...	...	...	61,059	2	7
Charges ...	20,766	12	8	19,059	6	0	...	...	...	1,707	6	8
Net Revenue ...	9,02,058	14	9	8,42,707	2	10	...	...	...	59,351	11	11

'Ordered that a copy of these proceedings be submitted for the information and orders of Government.'

252. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 13th October.

In Cons., 12th Novr. 253. In reply we received from Government the following Extract from the Minutes of Consultation under date 3rd November.

Minutes of Cons., 3rd Novr 1835.

	1242.			1243.		
	Rs.	A.	P.	Rs.	A.	P.
Demand ...	9,54,304	13	0	9,44,785	12	0
Current collections ...	9,05,959	0	1	8,25,364	11	0
Decrease in the latter fusly ...	...	...	...	80,594	5	1

"The Right Honorable the Governor in Council is concerned to perceive so large a falling off in the Collections of Extra Revenue in the Bellary District for the year under review."

"The Principal Collector recommends that under the circumstances stated in his report, the

* Sayer	Rs.
Abkary	26,700
	26,600
	53,300

"sum of 53,300 * Rupees being the amount of arrears on account of Sayer and Abkary for fusly 1243 be written off to Profit and Loss.

"The Right Honorable the Governor in Council is not satisfied that

"sufficient reason has been shewn for relieving the renters from the whole of the very large sum which is due by them on these accounts.

"The Principal Collector states that the balances are to be attributed

"to the scarcity of the preceding year and he observes that the Renters have for many years held the same farms paying their Kists punctually; that it is by their competition that the Revenues from Sayer and Abkary have been so long upheld and that under these circumstances their claims to remission seem unquestionable. As regards the fact of the Rents having been for many years held by the same individuals and their having punctually discharged their Kists, the Right Honorable the Governor in Council would observe that men who have uniformly enjoyed the surplus in favorable years, may in justice be required, as indeed they may fairly be presumed to be able, to make up the deficit in unfavorable ones, for it cannot be doubted that unless the rents were profitable, they would not have been continued year after year at increased rates."

"The Renter of Raidroog alone owes a balance on account of sayer to the extent of 21,000 Rupees, the whole of which without any particular explanation of its nature, or any mention of the special causes which render so large a sum irrecoverable, is at once recommended to be written off. The Right Honorable the Governor in Council must however withhold his sanction for writing off any of the balances recommended to be remitted until further particulars are known respecting them; and amongst these, the circumstances and means of the defaulting Renters should be particularly stated."

In Cons., 12th November. 254. A copy of the foregoing was transmitted to the Principal Collector on the 12th November with the necessary instructions for his guidance.

ASSESSMENT OF THE VEESABUDDY TAX.

255. The following letter was addressed to Government under date the 14th December.

"I am directed by the Board of Revenue to request you will submit for the orders of Government the accompanying letter from the Principal Collector of Bellary recommending with reference to Section III. Regulation IV. of 1818 that the maximum of the assessment of the Veesabuddy in his District for the ensuing five years, be fixed at Rupees 1,12,000."

"The Board recommend that the amount proposed by Mr. Robertson may be sanctioned. It will be observed that the average settlement from fusly 1232 to 1244 was Rupees 1,10,990."

In Cons., 24th Decr. 1835. 256. The following order was passed by Government under date the 18th December.

"The Governor in Council is pleased to determine that the maximum of the Assessment of Veesabuddy in the District of Bellary for the ensuing five years, be fixed at Rupees 1,12,000 per annum as recommended in the foregoing letter."

257. A copy of the foregoing correspondence was sent to the Principal Collector on the 28th December.

NUMBER AND DESCRIPTION OF SERVANTS AVAILABLE FOR POLICE DUTIES IN THE DISTRICTS OF
BELLARY AND CUDDAPAH RESPECTIVELY.

In Cons., 13th April.

258. The following Extract from the Minutes of Consultation was received from Government under date 7th April.

"The Right Honorable the Governor in Council directs that a copy of para. 80 of the Acting Judge's report be furnished to the Board of Revenue with a request that they will state the causes of the remarkable discrepancy therein brought to notice. In Bellary the number of Peshcars is 107 and in Cuddaph only 49 a difference quite disproportioned to the relative size of the two Zillahs and if they should be of opinion that the public service would be benefited by the introduction of a greater number of subordinate officers of this stamp they will be pleased to submit their recommendation to Government."

Para. 20. "The statement of crimes in the two Zillahs, in para. 86 of the Acting 3rd Judge's report, giving the results of the Calendar of the 9 last half yearly sessions, also shews, that there is no very marked disparity between the two Zillahs in the nature and extent of heinous crimes brought under the cognizance of the Courts. The total of cases of all descriptions committed for trial before the Court of Circuit in the years 1830-31-32-33, and in the first half of 1834, was in Bellary 347, the Prisoners 1,692. In the same period at Cuddapah, the cases were 320, Prisoners 1,176. The Court upon a review of the whole of the matter now before them, are not prepared therefore to maintain, that there is that difference in the state of crime in the two Districts, which would lead to an inference greatly unfavorable, either to the efficiency of the Police or to the character of the population of Cuddaph, such as to call for any peculiar measures. The suggestion of the Acting 3rd Judge in para. 80 for an increase in the Sub-officers of Talook Police in the Cuddapah Zillah the Court think deserving of the consideration of Government."

Para. 80. "On comparing however one of the Reports presented as usual at the sessions the difference of the subordinate officers of the Police Establishments in these Zillahs, has forcibly struck me and when it is seen that in Cuddapah, there is barely half of their number, some concession is allowable, as one of the probable causes, if crimes are so conspicuously predominant therein by this lessened means, which it possesses for vigilance to those in Bellary."

The Abstract of the Comparison stands thus.

Description of Subordinate Officers.	Cuddapah besides the Zemindaries of Bunganpully and Poonganoor.	Bellary.
	Talooks 14.	Talooks 17.
Sheristadars	14	17
Peishcars	3	13
Karkoons	49	107
Peons including Duffadars, &c.	1,113	855

259. The following letter was addressed to Government under date the 24th September.

"With reference to the Minutes of Consultation dated 7th April last No. 231, I am directed to state that there are 17 Talooks in the Bellary District and 14 in Cuddapah, and that besides the Tahsildars and Talook Sheristadars, there are in the former 13 Peishcars and 106 Karkoons, and in the latter 2 Police Aumeens, 3 Peishcars and 51 Karkoons available for Police duties. The Board are unable to account for the difference in the number of Peishcars and Karkoons which as observed by Government is disproportioned to the relative size of the Districts. There can be no doubt that the Cuddapah Establishment would be rendered considerably more efficient by the appointment of Peishcars particularly to all the larger Talooks, and by an addition to the number of Karkoons, but they have not had any representation from the Principal Collector of difficulty experienced from the want of those servants either in the Department of Revenue or Police."

"With respect to the observations of the Judge on Circuit it appears from the remarks of the Foujdaree Udalt that "the result of the Calendars of the 9 last half yearly Sessions show that there is no very marked disparity between the two Zillahs in the nature and extent of heinous crimes brought under the cognizance of the Courts." The Foujdaree Udalt state that from a review of the whole matter before them they are not prepared to maintain that there is that difference in the state of crime in the two Districts which would lead to an inference greatly unfavorable either to the efficiency of the Police or to the character of the population of Cuddapah."

"On the whole though the Board think the Cuddapah Establishment would be improved by putting it exactly on the same footing as that of Bellary they do not see that there is a necessity for it at present such as to warrant their recommending the increase of charge it would involve."

260. In reply we received from Government the following Extract from the Minutes of Consultation under date 13th October.

"If the Police duties of the Zillah of Cuddapah can be conducted with nearly equal efficiency by means of 56 subordinate officers, as those of Bellary with 119 it may be presumed that the number in the latter District is greater than is requisite. The Principal Collector of Cuddapah, the Board of Revenue observe, has never made any representation regarding the want of servants either in the Department of Revenue or Police which the Right Honorable the Governor in Council is disposed to consider a sufficient proof that his Establishment does not require any material augmentation. There is no reason on the other hand to suppose that the Collector of the Revenue alone calls for the employment of so many additional officers, in the Bellary District. The number of its Talooks, it is true, exceeds the number of those of Cuddapah by three, but the number of subordinate officers, it must be observed, is more than double. It seems therefore probable that the number of these officers in the Bellary District is susceptible of some diminution and the Board of Revenue will accordingly call upon the Principal Collector to report after due enquiry and consideration to what extent this can be effected."

261. A copy of the foregoing correspondence was transmitted to the Principal Collector Bellary on the 22nd October.

262. On the 14th July 1835 Mr. T. L. Blanc was appointed Sub-Collector.

CUDDAPAH.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

In Cons., 15th Decr. 1834.
In Cons., 9th April 1835.

263. In reply to our Proceedings dated 15th December 1834 we received from Government the following Extract from the Minutes of Consultation under date the 31st March 1835.

Minutes of Cons., 31st March 1835.

Para. 11

	RS.	A.	P.
Fusly 1241 ...	18,69,133	12	1
" 1242 ...	13,93,988	2	8
	4,75,150	9	5

Para. 14.

"The result of the settlement for the year under review is a decrease of Rupees 4,75,150-9-5 below the settlement of the preceding fusly which is attributed to the season having been most unfavorable. At the close of the year there was outstanding a balance of Rupees 50,561-4-11 of the current demand, for which Rupees 18,132-6-4 has since been collected."

"The Right Honorable the Governor in Council approves of the remission authorized by the Board of Revenue, which the extraordinary inclemency of the season, he considers to have fully justified them in granting."

"The explanation called for respecting the remissions granted in the Principal Collector's Division it is requested may be submitted for the information of Government."

"The Right Honorable the Governor in Council would concur with the Board of Revenue in thinking the result of the Enaum cultivation satisfactory if dependence could be placed on the accounts in that branch, but they are for the most part it is to be apprehended lamentably inaccurate. It is observed with concern by Government that the only Enaums from the cultivation of which the Government derive any substantial advantage, bears a very small percentage to the ayacut of that description, viz. the Duswundum, the attention of the Revenue authorities might with advantage be drawn to this fact; by the account it would appear that, the Duswundum Enams amount to the large sum of Rupees 3,37,152-4-7 and only Rupees 92,674-9-9 are cultivated."

"The attention of the Board of Revenue is requested to the subject of the 9th para. of Mr. Lacon's report. It is with very great satisfaction that the Right Honorable the Governor in Council observes the number of new wells which have been constructed at the expense of the Ryots and trusts that no encouragements will be withheld from the execution of works which, in a country so peculiarly liable as the Ceded Districts to severe droughts are the means of alleviating to an extensive degree the deplorable effects of scarcity. The Board are requested to explain with reference to Col. 24 of the general revenue statement why new wells in the Talooks of Cumbum, Doopaud and Budwail are taxed, and in no other talooks."

"It would have been satisfactory to Government to have known that in a season when such heavy remissions were found necessary, proper precautions had been taken by the Principal Collector to ensure to the Ryotts the full benefit of them. Nothing appears either in Mr. Lacon's or Mr. Morehead's reports indicating that such precautions were taken and it is to be regretted that for the sake of the ryots themselves the amount of remission could not have been entered in their puttahs in the Sub-Collector's Division. It does not appear whether or not this was done in the rest of the District."

"The Right Honorable the Governor in Council observes with pleasure the favorable mention made by the Board of Revenue of the service of the late Principal Collector, and by that officer of the merits of Messrs. Morehead, Lockhart and Lovell."

264. We submitted to Government the following Extract from our Proceedings under date the 23rd April.

Proceedings, in Cons., 23rd April 1835.
* 15th December 1834.

'Read again extract from the Minutes of Consultation dated the 31st March 1825 communicating observations on the Board's Proceedings* on the settlement of the land revenue of the Cuddapah District for Fusly 1242.'

(Here enter No. 585.)

'With reference to the 3rd para. of the foregoing extract the Board resolve that the letter from the Principal Collector of Cuddapah dated the 25th December 1835, last be submitted for the information of Government.'

'The Board understand from this letter, that neither in the Principal Collector's division nor in that of the Sub-Collector's were the remissions on the wet lands on which the crops failed for want of water, regulated with reference to the profits gained by the cultivators, on other lands from the high price of produce. It would appear that no attempt was made to check the claims for remission on account of particular fields in which the crops failed, by an enquiry into the state of all the fields cultivated by the claimants respectively and by a combined consideration of the produce and the price on the whole according to the standing orders for regulating remission in such cases. The Principal Collector seems to have contented himself with endeavouring to ascertain as nearly as possible the real extent of dried up crops.'

'By the statement which he refers to it appears that remissions were granted even in cases in which the lands on which the crops failed were less than 10 per cent. of the whole cultivation of the ryot; of the whole amount remitted Rupees (54,444-10-7) the sum of Rupees 16,613-6-8 was on account of lands the extent of which did not exceed 50 per cent. of the Ryot's cultivation. Considering the high price of produce it can scarcely be doubted that if the general outturn of the cultivation of each claimant had been duly enquired into, it would have been found unnecessary to make such large remissions, as were allowed by the Principal Collector. The inattention of the Principal Collector to the rules on this subject which it appears were observed in the case of the dry lands is unaccountable. It is satisfactory to observe that in the Principal Collector's division the amount remitted was entered in each Ryot's puttah and that at the Jumma bundy of the succeeding year every Ryot was called upon to state whether the remission had been duly allowed.'

	Amount Remitted.	RS.	A.	P.
10 per cent. and under ...	1,239	0	0	
11 to 20 per cent. ...	3,277	5	7	
21 to 30 ...	3,763	9	1	
31 to 40 ...	4,154	6	4	
41 to 50 ...	4,179	1	8	
	16,613	6	8	
Above 50 per cent. ...	37,831	3	11	
	54,444	10	7	

From the Principal Collr.,
26th December 1834.
Para. 3.

'The Board observe that the decrease* in the cultivation of Duswundum Enams, is much greater than the average decrease. The Principal Collector will give attention to this circumstance. It is only a small portion of the Duswundum lands however which are liable to tax; of the land cultivated in Fusly 1242 valued at Rupees 92,674 the proportion free and that subject to a Jodee or favorable assessment Rupees 9,313.'

Para. 4 Enam Cultn.
* 33 per cent.
+ 20 per cent.

‘With reference to the remarks at the end of Para. 9 of Mr. Lacon’s report, the Principal Collector will enquire whether in fact there has been any falling off in the cultivation of old well lands in those parts of the District where new wells are most numerous. If there has been a falling off to a considerable extent he will pursue the enquiry for the purpose of ascertaining whether it is owing in any degree to the competition of the new well lands in garden produce. He will direct his attention particularly to discover whether garden produce has become depreciated in consequence of increased supply, remembering that if it still maintains its former price in the market, the profit upon the produce of the old well lands must be the same as heretofore, and sufficient therefore to induce the Ryots to continue the cultivation of the new well lands, may yield a greater return. Where old well lands have been abandoned in Villages where there is a considerable increase of cultivation under new wells, the Principal Collector will enquire particularly whether the Ryots who formerly cultivated the old well lands have transferred their capital to the new well lands, and if this is the case, whether the rule which exempts new well lands from being taxed as such, only in cases where the old well lands are continued, is enforced. If it is enforced, the Board do not see what advantage there can be in cultivating the new well lands instead of the old. The Principal Collector will prepare a Statement for the elucidation of this subject in the accompanying form.’

A.
In Cons., 23rd April 1835.

‘The Government desire to be informed with reference to Column 24 of the general Revenue Statement, why new wells in the Talooks of Cumbum, Doopaud and Budwail, are taxed, and in no other Talooks. The Principal Collector will furnish this explanation referring to the rules which authorize the imposition of a tax on new wells, and stating the circumstances which rendered the wells in question subject to tax.’

‘Ordered that a Copy of these Proceedings be forwarded for the information of Government and for the information and guidance of the Principal Collector of Cuddapah whose explanations regarding the different points above referred to, will be laid before Government so soon as they are received.’

265. A copy of the foregoing correspondence was sent to the Principal Collector for his information and guidance.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1243.

266. On the 27th July we submitted to Government the following Extract from our Proceedings under date the 23rd of that Month.

Pro., in Cons., 23rd July 1835.
13th In Cons., 27th November 1834.

‘Read again report of the Principal Collector of Cuddapah on the settlement of that Division of the Ceded Districts for fusly 1243.’

‘The season was only partially favorable in some talooks the supply of rain for dry cultivation was defective while in others but moderate, the tanks received supplies of water late in the season and in the Southern talooks they were not filled in time for the Kartika Crops.’

‘The unfavorable commencement of the year greatly raised the price of grain, of Rice for instance from Rupees 369 to 446 per Garce and even higher in some places. Scarcity was felt with peculiar severity in the two Talooks bordering on Guntoor and in the Poolwendla talooks; in the Northern Western talook there was little appearance of decline.’

	Land Revenue.				Increase.		Decrease.	
	Average of 5 years from Fusly 1237 to 1241.		Fusly 1243.					
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1. Cumbum	1,21,287	9 7	1,12,252	7 11	...	...	9,035	1 8
2. Doopaud	1,04,593	6 6	66,059	7 8	...	...	38,533	14 10
3. Budwail	1,02,323	11 3	99,374	11 5	...	...	2,948	15 10
4. Jummalmudgoo	1,63,580	8 10	1,61,222	3 3	...	...	2,358	5 7
5. Doovor	1,45,922	14 8	1,48,441	7 3	2,518	3 7	...	...
6. Koilkootlee	1,86,338	6 0	1,87,229	10 2	391	4 2	...	...
7. Chitwail	1,48,303	0 2	1,56,835	3 3	8,532	3 1	...	...
8. Sidhout	1,04,304	9 4	1,00,850	12 2	...	...	3,453	13 2
9. Chennoor	1,02,169	15 8	1,05,492	5 8	3,322	6 0	...	...
10. Kamalapoore	1,23,041	6 2	1,21,635	11 4	...	...	1,405	10 10
11. Goorumcondah	1,08,715	14 7	1,25,235	9 2	16,519	10 7	...	...
12. Madanapully	1,03,220	5 7	1,18,590	13 0	15,370	7 5	...	...
13. Poolwendla	1,97,280	10 3	1,98,409	13 4	1,129	3 1	...	...
14. Roychoty	1,07,818	0 10	1,18,100	12 6	10,286	11 8	...	...
15. Poonganoor	44,763	1 11	51,000	0 0	6,236	14 1	...	...
16. Bangumpully	...	...	...	...	...	...	...	...
Total	18,64,163	9 4	18,70,735	0 1	64,307	4 8	57,735	13 11
Deduct Decrease					57,735	13 11		
Net Increase					6,571	6 9		

‘A comparison of the land Revenue of Cuddapah for fusly 1243 with the average of five years from fusly 1237 to 1241 leads to the inference that the effects of the drought of Fusly 1242 were but temporary and that the resources of the District have not been impaired as in some other districts there is an increase in 9 talooks amounting to Rupees 64,307-4-8 while there is a decrease in 6 Talooks amounting to Rupees 57,735-13-11 giving an increase in the revenue of the whole district amounting to Rs. 6,571-6-9.’

'Fever appears to have been prevalent during the last six Months of the year and the loss of cattle has been considerable.'

'The Principal Collector has submitted a Statement of the Enam Cultivation of this district. The total of the Enam lands bears an assessment of Rupees 22,20,752 of which 16,45,785

Para. 7.

	RS.	A.	P.
Cultivation ...	16,45,785	0	0
Per Cent. ...	57,077	0	0
	3	7	6
Cultivation ...	16,45,785	0	0
Per Cent. ...	4,43,780	0	0
	26	15	5

'74 per cent. is cultivated; of this extent the religious establishments enjoy cultivated Enams, Rupees 57,077 or 3½ per cent. only. The Charitable Enams are 4,43,780 or 26 per cent. The remainder ostensibly granted for different kinds of service. The comparative extent of the cultivated and waste Enams is nearly the same in each kind of Enam. The extent of cultivation however is least in the Duswundum Enams. One half the Enam land under cultivation is cultivated by the Proprietors and one half by others, of the latter are cultivated by persons who cultivate Sircar land and who directly contribute to the public revenue. In this district the extent of Enam land is greater than in the Bellary Division and the cultivated Enam land is within two lacs of the Sircar revenue. A tufreek or tax on Enam cultivation has been imposed under the orders of Government dated 4th June 1824. This tax which was only introduced in Fusly 1241

In Cons., 7th June 1824.

'does not appear to have had any sensible effect in checking the cultivation of Enam. The proportion which the Enam has borne to the Sircar land in the last six years and the produce of the tax upon Enams since Fusly 1240 is shewn below.'

Fusly.	Percentage of Enam on Sircar Cultivation.	Tufreek.
		Rs. A. P.
1238	64	...
1239	63	...
1240	64	5,112 15 10
1241	62	2,098 15 2
1242	58	1,043 15 3
1243	74	20,883 3 8

'The Board do not understand the causes which have led to the great variation in this item of revenue, and they request a more particular account of the increase of the Tufreek of the present year, than the Principal Collector has furnished in his report. He states that 15,588 Rupees increase to the Enam Tufreek has arisen from taxing Ryots cultivating too large a proportion of Enam with reference to their Sircar lands; now it appears on reference to Statement No. 2 that in the Jummul Madoogoo talook, the increase of tufreek is Rupees 2,079 while the Enam cultivated by Sircar Ryots has decreased to the extent of Rupees 7,344; a similar result will be perceived in the Cumbum Talook, the Principal Collector will afford explanation of this.'

'The following Extracts from the Board's Proceedings on the settlement of Bellary are inserted for the information of the Principal Collector of Cuddapah.'

25th June 1835.
Para. 12.

'From the large amount of the Enams in the Ceded Districts and the questionable titles upon which many of them are held the Board are particularly anxious to receive from the Principal Collectors of Bellary and Cuddapah the report which was called for with reference to letter from Government under date 16th May

"1828 in order that measures may be taken to bring such lands, as may upon enquiry be found to be held under invalid titles, within the influence of the public assessment."

"With respect to waste Enams which may have remained unclaimed from the commencement of the Company's Government, the Board can see no objection

Para. 13.

"to their immediate assumption, ample time having been given to the owners if they have any to come forward with their claims. After a lapse of 33 years, they may fairly be considered as Escheats to the State. The Board desire to call the particular attention of the Principal Collector to the subject and to express a hope that they may soon receive from him a statement as comprehensive and lucid of the Enam lands, as of the Sircar lands which he usually transmits with his annual report."

'The net land revenue of Fusly 1243 after deducting the usual remission amounted to Rupees 18,70,735-0-1 exceeding the revenue of the preceding year in the sum of Rupees 5,02,400-13-4. The revenues of 1243 are somewhat above the revenues of 1241: It appears that there was a deficiency of rain in 1241.'

	RS.	A.	P.
Fusly 1241 ...	18,60,138	0	0
" 1243 ...	18,70,735	0	1
Increase ...	1,597	0	1

'The average from lands settled upon the survey assessment from Fusly 1213 to 1217, is 23,67,411-11-6, the average since the remission

	RS.	A.	P.
Average Revenue from Fusly 1213 to 1217...	23,67,411	11	6
Deduct ¼ of the permanent remission...	5,91,352	14	10

	RS.	A.	P.
Remainder...	17,75,559	12	8
Average Revenue from Fusly 1233 to 1243...	18,43,482	4	9

	RS.	A.	P.
Increase...	67,923	8	1

Per cent. 3 13¼.

'is Rupees 18,43,482-4-9 giving an increase of Revenue after deducting the amount of remission Rupees 67,923-8-1 so that the effect of reduction of the revenue in stimulating industry and extending cultivation, has not yet operated to the full extent which might have been anticipated from the liberal reduction which was made in 1821 from the Sircar demand, the result is less favorable than in Bellary where 7 per cent. of the remission has been recovered. In Cuddapah the amount made good by extended cultivation is 3 per cent. only the Ryots, however have had famine and drought to contend with. Unfavorable seasons under the most indulgent revenue management must lead to disappointment. From the readiness with which the Ryots have taken advantage of good seasons, in bringing up their cultivation it is to be inferred that their resources are not materially impaired, and that the assessment is sufficiently easy to assure them liberally profits in ordinary seasons.'

'The balance of the demand of fusly 1243 at the close of the year was Rupees 29,074-10-3 of which Rupees 17,935-5-2 were realized at the date of the report. The returns of the last

* Up to 30th April 1835.

'Demand Collection and Balance Statement* reduce this remaining balance to Rupees 6,697-0-9. Should the Principal Collector be of opinion that this balance is due, by individual ryots whose condition renders it improper to be collected he will report to the Board. The Kutla Vuza or suspended demand in Column 172 Statement 2 Rupees 6,374-0-3 being also essentially a balance of the revenue, the Principal Collector will at the same time report how this sum has been disposed of and if the amount has been given up to the Ryots altogether, he will be pleased to inform the Board as to the mode adopted to secure the remission to the individuals against whom the demand stood in account.

Para. 25.

'The Board in their Proceedings of 25th June upon the settlement of Bellary have already intimated their opinion, that it might be possible to get rid altogether of the Kutlai Towkoof which has certainly a tendency to create abuse and to perplex the accounts.'

'The old balances, agreeably to Demand Collection and Balance Statement up to 30th April 1835 are as follows.'

				Rs.	A	P.
1240	...	...	...	2,379	5	3
1241	...	...	...	5,069	12	1
1242	...	...	...	29,543	4	5

'The Principal Collector states that part of the large balance for fusly 1242 is due on account of Jody or quit rent from Meerasidars, who the Board understand are Village officers. This Jody average, one third of a high assessment and it has been always found difficult to realize it when much of the land is left uncultivated generally speaking all light rents should be collected in bad as well as in good years, because the profits of one year will exceed or equal the losses of a bad season, in the case of the Jodee Enams of the Ceded Districts however, the quit rent now amounts to the full assessment at the reduced rates or near it, having been calculated originally with reference to the old assessment and the remission in favor of the Enamdar not being more than equivalent to the permanent remission of $\frac{1}{3}$ and $\frac{1}{4}$ since allowed. The Board therefore think that it will be too severe on that useful class of men the Merasidars to compel them to pay for these lands when from adversity of season they cannot cultivate them; the Principal Collector will therefore prepare a statement exhibiting the amount which he thinks should be remitted, for the consideration of the Board of Revenue. With regard to the balance of the Poolvendla talook the Principal Collector attributes it in part to sufficient allowance not having been made for the poverty of the ryots at the time of settlement in consequence of defective information; the Board will consider the propriety of a remission on this account on receiving further information from the Principal Collector who as usual, it is presumed, has investigated the balances during the settlement of the current year.'

'The Statement of the general revenue is as follows.'

Sources of Revenue.					Fusly 1242.		Fusly 1243.		Increase.		Decrease.		
					Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
Land ...	...	...	...	...	13,93,988	2 8	18,70,735	0 1	4,76,746	13 5	...	...	
Sayer	...	...	...	...	1,76,016	0 0	1,65,970	0 0	...	...	10,046	0 0	
Abkarry	...	...	...	...	84,992	0 0	78,148	0 0	...	...	6,844	0 0	
Sundry Small Farms and Licences	...	...	...	...	17,693	2 11	15,137	3 9	...	...	2,555	15 2	
Moturpha	...	...	...	...	1,38,025	4 5	1,26,195	12 4	...	...	11,829	8 1	
Stamps	...	...	...	...	18,10,714	10 0	22,56,186	0 2	4,76,746	13 5	31,275	7 3	
					15,889	7 0	17,389	7 0	1,500	0 0	...	...	
Total ...					18,26,604	1 0	22,73,575	7 2	4,78,246	13 5	31,275	7 3	
					Deduct Decrease ...					31,275	7 3		
					Net Increase ...					4,46,971	6 2		

'The aggregate Collection on account of land and Extra sources of revenue including Extraordinary Collection and Collection of arrears in fusly 1243.				22,71,603	8	0
'The charges in the same period, &c, &c.				2,39,361	15	10
				per centage... 10 8 $\frac{1}{2}$		

'The Board are satisfied with the general management of the Cuddapah District and they observe with pleasure that the Principal Collector has recorded his approbation of the services of the Sheristadar and Deputy Sheristadar.'

'Ordered that a Copy of these Proceedings be submitted to Government and that a transcript of the same be forwarded to the Principal Collector of Cuddapah for his information and guidance.'

267. A Copy of the foregoing Proceedings was transmitted to the Principal Collector on the 27th July.'

In Cons., 13th Augst. 1835. 268. In reply we received from Government the following Extract from the Minutes of Consultation under date the 7th August.

"It is satisfactory to observe that the resources of this extensive district have not been impaired in any considerable degree by the effects of the drought of 1242, there appearing a net increase in the land revenue for fusly 1243 of Rupees 5,02,400-13-4."

"At the date of the Principal Collector's report 13th November there was still it appears a balance outstanding of Rupees 11,139-5-1 respecting which circumstance it is observed the Principal Collector enters into no explanation."

"The observations contained in the Minutes of Consultation under date the 4th Instant on the part of the Board's Proceedings on the settlement of Bellary which relates to Katlai Towkoof and to waste Enam lands abandoned by the Enamdars should be furnished to the Principal Collector of Cuddapah for his information and guidance."

"The Right Honorable the Governor in Council concurs in all the other observations of the Board of Revenue contained in these proceedings."

269. A copy of the foregoing Extract together with a Copy of Paras. 3 and 6 of the Minutes of Consultation under date the 4th August was sent to the Principal Collector on the 13th August for his information and guidance.

EXTRA REVENUE FOR FUSLY 1243.

Proceedings, in Cons., 2nd April 1835. 270. On the 8th April we submitted to Government the following Extract from our Proceedings under date the 2nd of that Month.

21st October, in Cons., 3rd November 1834. 'The Board proceed to record their remarks upon the report of the Principal Collector of Cuddapah upon the extra sources of Revenue in that District for Fusly 1243.'

Sayer.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	1,76,016	0 0	1,65,970	0 0	...	...	10,046	0 0
Balance on the 12th July	16,614	4 2	8,307	0 0	...	...	8,307	4 2
Current Collections	1,59,401	11 10	1,57,663	0 0	...	...	1,738	11 10
Extra do.	45	12 9	413	9 8	367	12 11	...	...
Arrears	1,020	10 2	9,019	8 9	7,998	14 7	...	...
Total	1,60,468	2 0	1,67,096	2 5	6,627	15 8	...	...
Charges	6,704	13 10	7,280	12 7	575	14 9	...	...
Net Revenue	1,53,763	4 11	1,59,815	5 10	6,052	0 11	...	...

'The Board observe that the "demand" for Fusly 1243 includes the Collections in the Baganapilly Jaghire which was assumed by Government in the Fusly under review, and the Sayer of which was kept under the Collector's management under orders of Government dated 9th July 1833 and the collections from which amounted to Rupees 6,400: exclusive of this sum the demand for Fusly 1243 was below that of the preceding Fusly in the sum of Rupees 16,446. This decrease was occasioned entirely by the want of competition at the time when the farms were put up occasioned by the losses incurred by the Renters of Fusly 1242 from the obstruction to trade in consequence of the scarcity which prevailed in that year having deterred parties from bidding to the extent to which they might otherwise have done.'

'It is satisfactory to observe that the current collections were considerably greater in proportion to the demand than in Fusly 1242. Including arrears, the whole amount collected in Fusly 1243 exceeds the revenue realized in Fusly 1242.'

'The balances due on account of Fusly 1243 at the date of the Principal Collector's Report amounted to 5,333-11-3; the particulars of which are shewn in the margin. The two first items the Principal Collector states, will be collected in the course of the current fusly, some forbearance being requisite from the impoverished state of the Talooks on which they are due. The three latter are expected to be discharged by the end of December. The amount of the balance remaining at the end of February, it is observed was Rupees 1,004-15-9.'

	Rs.	A.	P.
Cumbum	1,100	0	0
Doopand	525	15	9
Dovoor	1,635	8	8
Chitwail	1,857	9	0
Madanapully	214	9	10
	5,333	11	3

Demand Collection and Balance Statement.

Abkarry.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	84,992	0 0	78,148	0 0	...	...	6,844	0 0
Balance on the 12th July	4,787	10 10	7,284	3 5	2,496	8 7	...	...
Current Collections	80,204	5 2	70,863	12 7	...	...	9,340	8 7
Extra do.	323	6 7	303	4 0	...	...	20	2 7
Arrears	...	...	3,194	0 1	3,194	0 1	...	...
Total	80,527	11 9	74,361	0 8	...	...	6,166	11 1
Charges	1,587	13 0	1,422	1 7	...	...	165	11 5
Net Revenue	78,939	14 9	72,933	15 1	...	...	6,000	15 8

'The decrease in the abkarry rents is attributed to the same cause as that of the sayer, viz. the losses sustained by the Renters of the previous Fusly. The destruction of many Date-trees, and the destitute condition of those classes who form the principal consumers of arrack &c., tended to increase the falling off in this branch of revenue.'

'Of the balance * of Fusly 1243, Rupees 5,733-6-2 were outstanding at the date of the report under consideration of which Rupees 5,133-6-2 is due on account of the Chenoor Talook, and Rupees 600 on account of Colewenda. The latter, the Collector states will be soon realized. In regard to the former the Collector observes that the rent of Chenoor Talook for Fusly 1243 has been unusually high, being nearly 4,000 Rupees above the average of the ten preceding years. The property of the renters and their securities was sold, but little was realized in liquidation of the demand against them. It is stated in this report that instead of placing the defaulters in confinement, Mr. Lacon took personal bail for their appearance and accepted an agreement from them to pay up the sum of Rupees 1,200 on account of their balance within the present Fusly, but it appears from the return of Revenue Defaulters in Jail that subsequently to the date of the report they were actually placed in confinement. The Board have called for explanation of this proceeding with reference to the opinion expressed by Mr. Lacon that the parties were deserving of indulgence.'

Sundry Small Farms and Licences.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	17,693	2 11	15,137	3 9	...	...	2,555	15 2
Balance on the 12th July	1,126	9 11	387	7 0	...	...	739	2 11
Current Collections	16,566	9 0	14,749	12 9	...	...	1,816	12 3
Extra do.	427	3 3	73	2 2	...	...	354	1 1
Arrears	740	13 11	1,496	10 3	755	12 4	...	...
Total	17,734	10 2	16,319	9 2	...	...	1,415	1 0
Charges	...	...	...	...	...	...	...	...
Net Revenue	17,734	10 2	16,319	9 2	...	...	1,415	1 0

	Decrease below Fusly 1242.		Increase above Fusly 1242.		Fusly 1243.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Orchards	2,698	4 0	...	...	10,573	1 6
Honey rent, &c.	144	8 0	...	...	414	14 0
Diamond Mines	812	0 0	...	...	not rented.	...
Goldsmiths' Ashes	5	12 0	...	...	654	0 0
Pagoda offerings	219	12 5	...	...	1,367	11 0
Redwood, Teak, &c.	...	...	...	...	2,127	9 3
	3,880	4 5	...	...	16,137	3 9
	1,324	5 3	...	...	...	...
	2,555	15 2	...	...	...	...

'There was decrease in each of the items comprized under the head of Sundry Small Farms and Licences with the exception of the sales of Red wood, Teak and Palmira Trees, in which there was an increase of Rupees 1,324-5-3 the particulars of each item are shewn in the annexed Memorandum. The decrease in the rent of orchards is stated to be in part owing to the orchards in the Punganor Pollam having been made over to the Punganor Rajah in the Fusly under review and partly to the unproductiveness of Tamarind Trees. The other items require no particular remark. The balance which remained outstanding at the close of the Fusly on account of the current demand has been realized in full.'

Stamps.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand												
Balance on the 12th July	15,889	7	0	17,339	7	0	1,500	0	0			
Current Collections	15,889	7	0	17,339	7	0	1,500	0	0			
Extra do.	805	10	7	582	8	0				223	2	7
Arrears												
Total...	16,695	1	7	17,971	15	0	1,276	13	5			
Charges	3,274	5	10	1,733	15	0				1,535	6	10
Net Revenue	13,420	11	9	16,233	0	0	2,812	4	3			

'The increase in the stamp collections is ascribed to an increased demand on account of an additional business in the Civil Courts.'

Moturpha.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand												
Balance on the 12th July	1,38,025	4	5	1,26,195	12	4				11,829	8	1
Current Collections	4,439	7	7	2,975	15	7				1,513	8	0
Extra do.	1,33,535	12	10	1,23,219	12	9				10,316	0	1
Arrears	356	9	2	76	11	6				279	13	8
Total...	1,34,555	3	11	1,24,550	8	11	591	2	9			
Charges	2,203	12	9	2,076	11	6				10,004	11	0
Net Revenue	1,32,351	7	2	1,22,473	13	5				127	1	3

'The settlement under this head comprehends the demand on account of Veasabuddy, Rupees 65,984-10-11 and Baghyr Veasabuddy Rupees 60,211-1-5. In the former there was a decrease of Rupees 1,727-5-4 which occurred principally in the distressed Talooks of Cumbum, and Dopand; and in the latter the decrease amounted to Rupees 10,102-2-9, which is attributed to the impoverished state of the classes liable to this tax, and to a considerable diminution in the flocks of sheep owing to the famine.'

'Of the balance of Current Revenue outstanding at the close of the Fusly Rupees 1,915-15-10 remained due at the date of the Principal Collector's report. Of which Rupees 444-4-9 were due on account of Veasabuddy and Rupees 1,471-11-1 on account of Baghyr Veasabuddy. Of this the Principal Collector states that he does not expect that more than one third will be eventually realized. The actual balance at the end of February, it appears, was Rupees 1,648-13-7.'

Total.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand												
Balance on the 12th July	4,32,615	14	4	4,02,840	7	1				29,775	7	3
Current Collections	27,018	0	6	18,954	10	0				8,063	6	6
Extra do.	4,05,597	13	10	3,83,885	13	1				21,712	0	9
Arrears	1,953	10	4	1,449	3	4				509	7	0
Total...	2,424	6	0	14,964	3	9	12,539	13	9			
Charges	4,09,930	14	2	4,00,299	4	2				9,631	10	0
Net Revenue	13,770	13	5	12,518	8	8				1,252	4	9

'From the above, it appears that altho' there was a decrease to the amount of Rupees 29,775-7-3 in the demand for the year, yet from the current collection having been made more exactly, and from an increase in the collection of arrears the decrease in the Total amount of revenue realized was only 9,631.'

BALANCES OF FUSLIES PRIOR TO 1243.

'The amount due at the commencement of Fusly 1243 on account of Sayer balances of former Fuslies was 16,604-4-2 of which Rupees 9,019-8-9 were collected within Fusly 1243, and Rupees, 372 subsequently, leaving Rupees 7,222-11-5 outstanding, which is due on account of Fusly 1242, the particulars are noted in the Margin. The realization of the balance due by the Frontier renters rests with the Principal Collector of the Northern Division of Arcot by whom the settlement of those rents was effected. In regard to the balance due by the Budwail renter, the Board addressed Government under date the 29th September last and the Government were pleased on their recommendation to authorize the release and acquittance of one of the securities, Nagereddy, on his paying Rupees 300, according to his agreement. An additional sum of 200 Rupees was expected from the other security, and the Collector was instructed to report the result of the sale of the landed property of the renter who had absconded, and to state what amount might be still outstanding after it is disposed of. The Principal Collector will be pleased to submit this information on the receipt of these Proceedings, and to report whether the 200 Rupees expected from the other renter has been realized in order that sanction may be obtained for writing off the remaining balance.'

From the Pl. Collr., 27th June 1834.
In Cons., 7th July.
To do, 7th in Cons., 7th July. Para. 2.

'The balance due by the Polewendlah renter will be recovered in the course of the present year by the instalments specified in Para. 3 of the Principal Collector's letter of the 27th June last, the balance of the Jumaulmudgoo rents has been realized since the close of Fusly 1243.'

ABKARRY.

'Of the abkarry balances of former Fuslies Rupees 1,448-3-2 were due at the date of the present report, of which Rupees 836-11-10 were due on account of the Abkary rent of the Cumbum Talook and Rupees 611-7-4 on account of Budwail, both for Fusly 1242. The former item was remitted at the recommendation of the Principal Collector and the Board by order of Government dated the 14th October last.'

611-7-4 'Regarding the Budwail Abkary balance for Fusly 1242 the Principal Collector states that 'not more than 60 Rupees is expected to be realized and that the confinement of the defaulters, considering their impoverished circumstances, would be of no avail. Considering the state of the season to which these balances are principally owing the Board think that this balance should be at once remitted, and they accordingly recommend that the Collector may receive authority for writing it off from the accounts.'

SMALL FARMS AND LICENSES.

Column 20. 'The balance due on this account at the close of Fusly 1243 as shewn in Statement B has been reduced by subsequent collection, to Rupees 192-8-1.'

MOHTURPHA.

In Cons., 30th June 1834. Demand Collection & Balance Statement for February. 'Of the balance due at the commencement of Fusly 1243 Rupees 1,254-0-8 were collected within the Fusly, and Rupees 2,984-1-10 remitted under orders from Government dated 27th June 1834, leaving a balance of Rupees 1,241-2-1. This has been further reduced by collections in Fusly 1234 to Rupees 819-15-8.'

'Ordered that a copy of these Proceedings be forwarded for the information and orders of Government and for the information and guidance of the Principal Collector of Cuddapah.'

271. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 8th April.

In Cons., 1st June. 272. In reply we received from Government the following Extract from the Minutes of Consultation under date 22nd May.

"The Right Honorable the Governor in Council observes that with the exception of a small increase in the stamps, there was a decrease in the demand of every other branch of extra revenue, amounting in the aggregate to Rupees 29,775-7-3 which appears to have been chiefly occasioned by the want of competition at the time the Sayer and Abkarry farms were put up, arising out of the losses sustained by the renters during the previous year of scarcity. The balance of Current Revenue at the end of the year amounted to Rupees 18,954-10-0 being Rupees 8,063-6-6 below the amount outstanding at the close of the preceding year. Owing to the increase in the collection of arrears, the decrease in the net amount of revenue realized within the year, fell short of that of the previous fusly, only by Rupees 8,429-5-3."

Para. 6. "The Right Honorable the Governor in Council requests that the Board of Revenue will submit to Government the result of the reference made by them to the Collector respecting the confinement of the Chennoor renters and they will also be pleased to ascertain to what class of persons the increased stamps alluded to in this para. were sold, whether to the agricultural or commercial class."

Para. 15. "Under the circumstances represented the Right Honorable the Governor in Council is pleased to grant authority for writing off from the public accounts the abkarry balance of the Budwail Talook for Fusly 1242 amounting to Rupees 551-7-4 after deducting the amount stated to be recoverable."

273. A Copy of the foregoing was transmitted to the Principal Collector on the 1st June.

BUNGANAPILLY JAGHIRE.

274. On the 15th September we submitted to Government the following Extract from our proceedings under date the 10th of that Month.

Proceedings, in Cons., 10th September 1835. In Cons., 8th Octr. 1832. 'Read again Extract from the Minutes of Consultation under date the 2nd October 1832 relative to the Jaghire of Bunganapilly in the District of Cuddapah.'

'In the letter addressed to Government under date the 10th September 1832 the Board reported what had been done for the purpose of establishing the authority of Government in this Jaghire and submitted the information which had been furnished by the Principal Collector of Cuddapah regarding its present state and condition, the manner in which it had descended to the present chief, and the Sunnuds on which the tenure depended. On a consideration of the Sunnuds, and the circumstances under which the Jaghire had devolved to the present chief the Board expressed their opinion that it was competent to the ruling authority to impose in lieu of the conditions and reservations specified in the Sunnuds whatever amount of Peshcush might be deemed equitable or even to resume the Jaghire. The Government in reply desired the Board to state distinctly what might appear to them the proper course of proceeding, and with reference to existing circumstances and to the provisions of Section II. Regulation XXXI. of 1802 the measures which in their opinion it would be practicable and advisable to adopt towards securing the just rights of Government and of the Jaghiredar and his creditors, and preserving at the same time the public tranquillity. These are the points which the Board have now to consider.'

'For the purpose of maintaining order and tranquillity in the Country composing this Jaghire and for the welfare of the inhabitants, there can be no doubt, it would be most advisable to assume it. The present chief is the nominal holder of a portion only of the Country, the rest is parcelled out among Members of the family. Almost the whole is in the actual possession of creditors who have contrived to obtain from time to time assignments of Villages on account of their debts. In the manner in which the Country is thus divided the chief is without any authority, while his interest has become comparatively insignificant. In a Country so circumstanced the inhabitants and particularly the cultivating classes are extremely liable to oppression, as the parties actually in possession, whose interest is precarious, will naturally exert all their power to draw from the Villages which they hold the utmost that can be levied yearly, without regard to their future condition. It is probable also that there will be continual contests between the parties whose interests are opposed which will disturb the peace of the community.'

'With respect to the rights of the Jaghiredar, the Board observe that the present chief has no sunnud in his own name, and that his succession to the Jaghire has never been formally sanctioned by any competent authority. There is nothing in any of the Sunnuds, which appears to the Board to confer hereditary right, and in fact the succession to the Jaghire was not allowed by any of the preceding Governments as an inherited right. On the contrary on every lapse it was conferred anew out of mere grace and favor. The Father of the present chief Ghoolam Ally Khan, first obtained a Sunnud from Tippoo Sultan, but it appears that the Jaghire was nevertheless resumed immediately and never enjoyed under the Mysore Government.'

'Afterwards in conjunction with his father's brother Assud* Ally Khan he obtained a Sunnud from the Nizam's Government under which he held the Jaghire till his death which appears to have occurred a short time before 1825. This last Sunnud affords not the least pretence for a

* Called in the Sunnud Mool-suffer Ool Moolk.

'claim of hereditary right. Therefore on the death of the parties named in it the Jaghire became 'disposable by the Government. Under these circumstances it does not appear to the Board 'that Section II. Regulation XXXI. of 1802 bears upon the case, admitting that Ghoolam Ally 'Khan was entitled to hold the Jaghire without let or molestation according to the sunnud in 'his favor agreeably to that section, it was resumable according to section V. of the same regula- 'tion, on his death. The Board conclude that the present chief has not a valid title to 'the Jaghire, that it may be resumed at pleasure of Government, and that it is expedient 'to resume it for the sake of preserving tranquillity and for promoting the welfare of the 'inhabitants.'

'The Board however think that the present Chief and his family have a claim upon the con- 'sideration of Government, and they conceive that this claim may be best satisfied by allowing 'for their support a Malikana or pension. The allowance granted to the principal of the dis- 'possessed Poligars in the Ceded Districts was 10 per cent. of the net Revenue, and the Board 'would recommend that an equal allowance be granted to this family, to be continued at the 'pleasure of Government. By this measure the family would be placed in a condition infinitely 'better than at present.'

'With regard to the creditors, the Board apprehend that if the revenues they had already 'drawn from the Villages assigned to them were duly accounted for it would appear that their 'just claims had been satisfied; but at all events if the Jaghire is declared to have lapsed to 'Government they can have no further claim upon the lands, which 'should be resumed without reserve, neither can they prosecute the 'Chief and Members of his family in the Courts for the debts alleged 'to be due; the debts having been contracted when they did not stand amenable to their jurisdic- 'tion. Under these circumstances it will probably not be difficult to bring the claimants to an 'equitable adjustment, and the Board think that where it shall appear there is a real balance of 'a just debt after taking credit for the revenue received by the claimant for the Villages assigned 'to him at a fair estimate, without interest on either side of the account it should be admitted 'with a view to a composition on such terms as may be deemed reasonable, when the full amount 'shall be ascertained they would recommend that the Principal Collector should be authorized 'to inquire into the claims of the creditor in this manner and with this view and to call in the 'aid of Native Assessors to assist him in the investigation.'

in Cons., 1st Octr. 1835.

275. In reply we received from Government the following Ex- tract from the Minutes of Consultation under date the 25th September.

"The Right Honorable the Governor in Council concurs in the opinion expressed by the 'Board of Revenue in the foregoing Proceedings relative to the 'Jaghire of Banganapully, and directs that it be accordingly resum- 'ed. The Principal Collector is authorized to enquire into the claim 'of the conditions in the manner suggested in the concluding para. of the Proceedings, and the 'Right Honorable the Governor in Council will be prepared to make a suitable provision for 'the support of the present Chief and his family during the pleasure of the Government on the 'Board of Revenue submitting their opinion as to the precise amount at which it should be 'fixed, the grant of an allowance varying with the receipts from the Jaghire after it has been 'finally resumed, being deemed objectionable as keeping up in a manner a connection with it 'on the part of the Ex-Chief which ought no longer to be recognized."

276. A copy of the foregoing correspondence was sent to the Principal Collector on the 1st October with the necessary instructions for his guidance.

RETIREMENT OF BUTCHAROW HEAD SERISTADAR FROM THE PUBLIC SERVICE AND GRANT OF A SHOTRIUM FOR HIS OWN LIFE.

To the Chief Secy., in 277. The following letter was addressed to Government under Cons., 9th March 1835. date the 9th March.

"I am directed by the Board of Revenue to request that you will submit for the considera- 'tion and orders of the Right Honorable the Governor in Council the accompanying letter from 'the late Principal Collector of Cuddapah to which is annexed copy 'of a Memorial from Butcharow Head Seristadar of that District 'detailing his past services under this Government, which have 'occupied a period of thirty four years and requesting that as he has now nearly reached the 'age of seventy two, and the infirmities incidental to such an advanced period of life have 'begun to impede him in the efficient discharge of his duty he may be permitted to retire on 'such a provision as his claims and situation in life may appear to desire."

"The Government having already been furnished with a Memorandum of the different 'grades of appointment through which this distinguished public 'servant has passed since his first entrance into the Honorable Com- 'pany's service as Serishtadar of the Cumbum Division of the 'Ceded Districts under the late Sir Thomas Munro in 1801 together with the testimonials 'recorded by different Collectors under whom he has served, the Board consider it almost super- 'fluous for them to do more than express their hopes that the Government will concur with them 'in opinion that his case is one which calls for a more marked testimony of the approbation of 'Government than could be afforded under the provisions of the ordinary superannuation 'Rules. The advanced age to which Butcharow has attained, and the infirmities incidental 'thereto, which he represents to be the cause of his present application to be allowed to retire 'from active service render it probable that his being permitted to do so, even on the highest 'rate of Pension would prove but an inadequate reward for his long and valuable services. As 'an honorary distinction it would certainly be far less prized than a grant of land tho' of inferior 'value by which he might have it in his power to hand down his name and services to his family. 'The Board beg to suggest therefore that Government may be pleased for the present to allow 'of his retirement from the public service with the grant of a Shotrium for his own life of the 'annual value of Rupees 5,600 being two thirds the amount of the Salary of the office he resigns 'and that his memorial may be forwarded for the consideration of the Honorable Court of 'Directors with their recommendation, and that of the Government that the Shotrium may be 'continued for two additional lives as a mark of the opinion entertained of the value of his past 'services to the Government."

"Upon the principle laid down by Government that Grants of this nature are to comprize a 'proportion of waste and assuming that the proportion in the present case be fixed, if the Go- 'vernment approve, at 1/3rd of the amount of the grant, it will leave to Butcharow cultivated 'land to an extent that will yield him an income amounting to half the Salary of the appoint- 'ment he resigns."

278. In reply we received from Government the following letter under date the 31st March.

From the Secy. to Govt., in 279. "I am directed to acknowledge the receipt of your Deputy Cons., 2nd April 1835. "Secretary's letter of the 9th March No. 81."

"The Right Honorable the Governor in Council has perused with much concern the application from Butcha Row for permission to resign the service of the Honorable Company."

"The unostentatious narrative of his public career as submitted by Butcha Row himself would furnish but slender materials for forming a just measure of its value, but happily for his reputation the records of your Board and of Government supply abundant evidence that for the long period in which he has been actually employed no occasion has arisen in which his services have been noticed otherwise than with high commendation."

"The Right Honorable the Governor in Council has great satisfaction in granting to Butcha Row a Shrotrium for his own life, of the amount specified by your Board and will be happy to submit to the Honorable Court of Directors the urgent request of Government that the grant may be extended to three lives in consideration of his great merits."

"The Right Honorable the Governor in Council will further be prepared if recommended by your Board to suggest to the Supreme Government the propriety of conferring upon Butcha Row some honorary title which he may transmit to his descendants as a mark of the estimation in which he was held by the British Government."

"For the long period of thirty four years during which Butcha Row has filled the highest Revenue Office which can be conferred on a Native in the Provinces, his integrity has been unquestioned, and his exertions in the arduous duties of his station have been indefatigable. It will be a consolation to him in his old age to know that the Government he has so faithfully served remembers and appreciates his merits, and it is no small praise to him to add that the promise of his earlier years which recommended him to the notice of Sir T. Munro has been fulfilled by the uniform tenor of his valuable and honorable life."

"In conclusion I am directed to observe that although the infirmities of his advanced age may disqualify this distinguished officer from the more active duties of his station, the Right Honorable the Governor in Council is unwilling to think that by his retirement from public life, the Government must therefore part with him altogether. The energy of his mind is still unimpaired and his long experience of the Ceded Districts added to the respect with which he is regarded there makes it much to be desired that the Principal Collector should apply in cases of emergency for his co-operation and advice."

To the Chief Secy., in Cons.,
14th May 1835.
30th April, in Cons., 14th
May 1835.
To the Pl. Collector, 14th in
Cons., 14th May 1835.

279. On the 14th May we submitted for the information of the Right Honorable the Governor in Council the letter noted in the Margin from the Principal Collector of Cuddapah enclosing an address from Butcha Row the late Sheristadar of that District and a copy of the Board's reply.

In Cons., 25th May.

280. The following order was passed by Government under date the 22nd May.

"Ordered that the Board of Revenue be requested to forward to Government the original letter from Butcha Row to the Principal Collector of Cuddapah."

281. The following letter was addressed to Government under date 3rd August.

To the Chief Secy., in Cons., 3rd August 1835.
To Government, 9th March 1835.
From do., 31st do., in Cons., 2nd April 1835.
To do., 14th May 1835.
Resolution 22nd in Cons., 25th May.
From the Pl. Collr., 18th June, in Cons., 2nd July 1835.
To do., 2nd in Cons., 2nd do.
From do., 22nd July, in Cons., 3rd Augt. 1835.

"With reference to the correspondence noted in the Margin, I am directed by the Board of Revenue to submit for the orders of the Right Honorable the Governor in Council the accompanying further correspondence with the Principal Collector of Cuddapah relative to the grant of a Shotrium to the late Sheristadar of that District."

"The terms of the grant proposed by the Board and acceded to by Government were that the land should be of the annual value of 5,600 Rupees, one third of it being waste; on a reference to the accompanying statements it will be seen that the amount of the land entered as cultivated in the survey accounts is Rupees 4,872-6-10 from which if the usual remission of $\frac{1}{4}$ be deducted there will remain Rupees 3,654-5-1 $\frac{1}{4}$ about eighty Rupees below the amount of cultivated land authorized to be given but if an average of 13 years be taken the cultivation amounts to Rupees 8,496 being 238 Rupees below the authorized amount while the cultivation of last Fusly exceeds the amount to be granted by Rupees 354 and if added to the years of average makes the amount of cultivation on an average of 14 years Rupees 3,538-9-8."

"Taking then the average of 14 years the value of the Village appears to be			
Cultivated land	...	...	3,538
Waste	...	...	2,179
			5,717

"falling short of the authorized amount of cultivation in Rupees 196, and exceeding in waste by Rupees 313 being in excess of the total amount authorized 117 Rupees."

"It will be observed that the inhabitants of the two Villages are willing to receive Butcha Row as Shotriumdar, and the Board recommend that the Villages be made over to him. In submitting this recommendation the Board are not unmindful that it has been considered objectionable to grant Shotriums to Sheristadars in the District in which they have been employed but considering how greatly the value of the grant would be diminished were it to be made anywhere but in Cuddapah where Butcha Row has passed so much of his honorable life and that the Government appear to contemplate his continuing to reside in the District in suggesting that the Collector should occasionally refer to him for advice and assistance they are led to hope that the Right Honorable the Governor in Council may be pleased to waive the objection in this instance. Even if the character of Butcha Row did not give assurance of the absence of any contrivance on his part to obtain the lands on an estimate below their real value, it would be difficult by the reference which is made to the survey accounts which were prepared so long ago as to preclude the suspicion of their having been fabricated to favor any such design."

282. In reply we received the following letter from the Chief Secretary to Government under date the 28th August.

From the Chief Secretary,
in Cons., 7th Sept. 1835.

"I am directed to acknowledge the receipt of your Secretary's letter of the 3rd Instant."

"The Right Honorable the Governor in Council observes that the reasons advanced in the "4th Para. of that letter for making an exception in favor of Butcha Row might be brought forward in every case of a Sheristadar of long service, and that if a departure from the general "principle referred to be sanctioned in this instance it may with equal justice be claimed by "others hereafter."

"The Right Honorable the Governor in Council also observes that a reference to the Survey "accounts would be a defective check upon fraudulent contrivances, where such might be resort- "ed to unless those accounts were authenticated as the original ones by the signature and seal of "the Collector but it can hardly be necessary to add that the Right Honorable the Governor in "Council has no apprehension whatever that in the case of a public servant of the high character "which Butcha Row bears, any irregularity would for a moment be contemplated and it is solely "from great unwillingness to deviate from a sound principle and good rule that he declines to "grant authority for making over to him the Villages which he has selected in the Cuddapah "District and you will accordingly direct the Principal Collector to notify the same to him and "to desire him to select one of equal value in some other Zillah."

283. A copy of the foregoing letter was sent to the Acting Sub-Collector in charge of Cuddapah on the 7th September with the necessary instructions for his guidance.

284. On the 25th August 1835 Mr. G. J. Casamajor was appointed Acting Principal Collec-
tor and on the 26th May Mr. R. D. Parker was appointed Acting
Appointment. Sub-Collector.

CHINGLEPUT.

SETTLEMENT OF LAND REVENUE FOR FUSLIES 1242 AND 1243.

285. On the 30th July we submitted to Government the following Extract from our Pro-
ceedings under date the 27th of that Month.

Proceedings, in Cons., 27th July 1835. "The Board proceed to record their observations upon the reports
16th Octr., in Cons., 24th Octr. 1833. 'of the Collector of Chingleput on the settlement of the land revenue
30th Augt., in Cons., 15th Sepr. 1834. 'of that District for Fuslies 1242 and 1243.'

"The Collector observes that compared with former years of scarcity and drought, viz. 1806
Fusly 1242. "and 1824 "that of 1833 exceeds both in its effects" and the observa-
"tion is borne out by his remarks on the seasons and other circum-
stances which affected the condition of the country in the several years referred to. In Fusly
"1242 the periodical rains entirely failed and there having been no rain previously from November
"of the preceding year, the difficulty of cultivation caused by this long protracted drought was
"very great, the extent of land tilled was therefore very much diminished, and in the land which
"was cultivated "some of the crops perished when young, but most after having grown to a
"considerable height. Even those crops which the Ryots had with much pains raised by means of
"Wells and other unusual resources, yielded but a scanty produce." From the want of pastu-
"rage and water there was an unparalleled mortality among the Cattle used for husbandry; the
"people also suffered very severely."

"The following Table shews the decrease of cultivation in this year compared with Fusly
'1241.'

See Statement Nos. 2 and 16.

	Fusly 1241.				Fusly 1242.			
	Extent of Land Cultivated.		Beriz.		Extent of Land Cultivated.		Beriz.	
	Cs.	As.	Rs.	A. P.	Cs.	As.	Rs.	A. P.
Nunjah ...	86,735	5	4,97,175	6 9	34,090	9½	2,35,511	5 10
Poonjah ...	26,063	7½	52,943	5 5	16,120	5½	43,727	2 2
Totakal ...	775	14½	3,301	9 10	520	2½	2,227	2 7
Total ...	1,13,574	11	5,53,420	6 0	50,731	1½	2,81,465	10 7

"Besides the deductions on account of lands uncultivated, remissions were allowed on the
'lands brought to account as cultivated in the
'Villages under Ryotwar Settlement, to the
'amount of Rupees 1,00,726-15-8, of which
'Rupees 94,989-15-5 was on account of losses
'to be ascribed entirely to the adversity of
'season.'

"The following Statement shews the whole Settlement of land revenue for the year in com-
'parison with that for fusly 1241, the result being a net decrease of Rupees 3,66,693-3-3.'

Particulars.	Fusly 1241.				Fusly 1242.				Fusly 1243.				Fusly 1244.			
	Beriz.		Number of Villages.		Beriz.		Number of Villages.		Beriz.		Number of Villages.		Beriz.		Number of Villages.	
	Ra.	A.P.	Ra.	A.P.	Ra.	A.P.	Ra.	A.P.	Ra.	A.P.	Ra.	A.P.	Ra.	A.P.	Ra.	A.P.
1 Jarze Zemindaries	2,71,178	4 4	594	594	2,68,612	4 1	594	594	2,68,612	4 1	594	594	2,68,612	4 1	594	594
2 Shottium	93,693	1 10	392	392	93,693	1 10	392	392	93,693	1 10	392	392	93,693	1 10	392	392
3 Muckta or permanently rented and rented for 30 years	1,134	2 10	8	8	1,134	2 10	8	8	1,134	2 10	8	8	1,134	2 10	8	8
Total allocated	3,66,211	0 0	994	994	3,66,211	0 0	994	994	3,66,211	0 0	994	994	3,66,211	0 0	994	994
4 Rented. Jarze Zemindaries...	1,46,405	2 8	330	330	1,46,405	2 8	330	330	1,46,405	2 8	330	330	1,46,405	2 8	330	330
Jarze Zemindary resumed and rented	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Aumanie last year and rented this year	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5 Aumanie. Jarze Zemindary resumed...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rented last year and Aumanie this year	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Aumanie last year and this year	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Rented and Aumanie	1,46,405	2 8	330	330	1,46,405	2 8	330	330	1,46,405	2 8	330	330	1,46,405	2 8	330	330
6 Ryotwar Settlement	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Palapadada	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Sircar	5,968	10 5	85	85	5,968	10 5	85	85	5,968	10 5	85	85	5,968	10 5	85	85
Total Jarze Zemindary and Sircar	9,28,910	6 9	2,261	2,261	9,28,910	6 9	2,261	2,261	9,28,910	6 9	2,261	2,261	9,28,910	6 9	2,261	2,261
Quit Rent, &c.	5,180	1 6	...	...	5,180	1 6	...	...	5,180	1 6	...	...	5,180	1 6	...	...
Total	9,34,090	8 3	2,261	2,261	9,34,090	8 3	2,261	2,261	9,34,090	8 3	2,261	2,261	9,34,090	8 3	2,261	2,261
Deduct Currum Merah, &c.	988	13 9	...	...	988	13 9	...	...	988	13 9	...	...	988	13 9	...	...
Net Land Revenue	9,33,101	10 6	2,261	2,261	9,33,101	10 6	2,261	2,261	9,33,101	10 6	2,261	2,261	9,33,101	10 6	2,261	2,261

Land Revenue.

Under the Collector's Management.

Under the management of the Proprietors.

Of the Villages under the Collector's management the decrease in those under rent in this

1264.
Villages.

Rented 337
Aumany 85
Ryotwar 527

Decrease... Rupees.
... 85,722
... 8,889
... 2,70,175

Para. 17.
Para. 18.

t all. In the Ryotwar Villages although the decrease on the average was in the proportion of 66 per cent., it appears on reference to the detailed accounts that 'it varied from 57* to 91† per cent.'

With respect to the remissions on account of Crops destroyed by drought the amount of which was Rupees 87,895 the Collector states that they were regulated in conformity to the instructions of the Board under date 9th December 1830, "in cases where the loss was under 10 per cent., no remission generally speaking was allowed, but in cases where the per centage exceeded 10 per cent. and fell within 30 a part was carried to account and the remainder remitted. In all cases where the per centage was above 30 per cent. full remission was given." He explains that "in granting the above remissions, a strict adherence to the per centage rule only, was not observed, as the disastrous nature of the season and the impoverished condition of the Ryots required that peculiar attention should be paid to these considerations." The Collector did right in attending to these points, and giving a liberal consideration to them, but the great increase of prices also demanded attention on the other hand, and the Board are apprehensive that sufficient consideration was not given to this point. Undoubtedly where the loss of produce was above 30 per cent., the Ryot had a claim to some remission, but the Board do not think that when he reaped 70 per cent., or even 50 per cent., he was entitled to full remission, the price of what he was able to bring to market being 80 per cent., above the average of Fusly 1241. The amount remitted on which the loss was below 50 per cent. the Board observe was Rupees 23,669. The Collector should have explained with reference to the instructions cited by him and the general orders on the subject of remissions, upon what calculation he determined that full remission should be given where the loss exceeded 30 per cent.'

Under the peculiarly adverse circumstances of this season the Board think it was right to allow the remissions which are mentioned by the Collector in Paras. 25, 26 and 27 for failure of the 2nd Crop in certain Villages in the Conjeveram and Madranticum Mootahs assessed by Mr. Hepburn for parts of fields left uncultivated, (Shamilet Bunjer) and for Cowle lands left uncultivated from want of water. It is presumed that the Ryots were made to understand distinctly that these remissions were granted, as an indulgence which nothing but equally adverse circumstances will warrant a repetition of; with respect to the remissions in the Madranticum Mootah the Board find on reference to the accounts that similar remissions have been granted yearly under the same head of Fussal Cummee in the Talook of Carangooly in which it is situated. In Fusly 1239 the amount was Rupees 938-8-3. The Collector will explain this.

Para. 29.

The discretionary remissions adverted to as having been newly granted this year in certain Villages of Ootramalore the Board presume were allowed specially for the year on the same understanding, the amount remitted appears to have been very small."

The following Statement shews the Demand, Collection and Balance of Fusly 1242 up to October 1833.'

'The following Statement shows the cultivation of the year in comparison with that of Fusly 1242.'

See Statement Nos. 2 and 16.

‘ The decrease in the Settlement of Fusly 1242 between Fusly 1241 was Rupees 3,66,693, the following Statement shews that the amount recovered in Fusly 1243 was Rupees 2,44,261.’

51

'The increase in the Villages rented this year compared with the settlement of the same Villages in Fusly 1242 was Rupees 1,00,360-15-5 being in the proportion of 118

	RS.	A.	P.
Fusly 1243 ...	1,85,366	3	6
" 1242 ...	85,005	4	1
	1,00,360	15	5

para. 8.

'per cent. Of the rented Villages 3 are entered as under Durkhast Rent. It appears that they are resumed Shotriums. In Fusly 1243, the rent was the same as in Fusly 1242, that

No. 1. Col. 10.

No. 3. Col. 30.

No. 3. Col. 30 to 33.

'is, the Shotrium Beriz, Rupees 411-4-7. The reason of this should be explained and a statement should be given of the ancient beriz of the Villages and their present estimated value. There were seven other resumed Shotrium Villages included in the settlement of Fusly 1243; among the rented Villages the Shotrium Beriz of those Villages

'was Rupees 1,471-10-3, the rents for 1243 amounted to Rupees 4,797-10-0.'

'In the Villages under Aumany this year there was a decrease of Rupees 1,469-8-7 or 42 per cent. The Collector explains that 3 of the Villages under

	RS.	A.	P.
1242 ...	3,490	13	4
1243 ...	2,021	4	9
	1,469	8	7

'Aumany were entirely unproductive. In other Villages which were on Zemindary tenure the preceding year, the comparison is made with the permanent beriz which exceeded the produce in the remaining Villages he says there was an unavoidable loss consequent upon the 'disadvantageous season.'

	RS.	A.	P.
Fusly 1243...	2,84,514	6	9
" 1242...	1,38,160	5	3
	1,46,354	1	6

'The increase in the Villages under Ryotwar Settlement Rupees 1,46,354-1-6 as shewn in the above Statement is in the proportion of 106 per cent.'

'In the amount of remissions allowed this year compared with the preceding one there was a decrease of Rupees 88,316.'

'The Collector states that he found it necessary to repeat the remissions allowed in Fusly 1242, noticed above in Para. 8 on account of failure of 2nd Crop and parts of fields left uncultivated in certain cases. The Board trust that care has been taken to afford no ground for claiming this indulgence except under extremely urgent circumstances.'

'The following Statement shews the Demand, Collection and Balance of this Fusly up to the close of it and the collections made subsequently to the 30th August.'

	Demand.			Collection up to 12th July.			Balance on the 12th July.			Collection since made.			Balance on the 30th August.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Ryotwar ...	2,83,811	8	10	2,73,652	6	11	10,159	1	11	8,557	15	11	1,601	2	0
2. Rented ...	1,87,117	4	8	1,64,575	15	2	22,541	5	6	19,238	6	1	3,302	15	5
3. Aumany ...	2,021	4	9	1,581	5	2	439	15	7	157	1	6	282	14	1
4. Zemindary ...	2,41,715	11	4	1,92,862	7	4	48,853	4	0	19,909	12	3	28,943	7	9
5. Shotrium ...	91,109	14	10	72,032	13	10	19,077	1	0	8,494	4	0	10,582	13	0
6. Quit Rents, &c. ...	4,894	1	8	1,359	4	7	3,534	13	1	300	0	0	3,234	13	1
Total ...	8,10,669	14	1	7,06,064	5	0	1,04,605	9	1	56,657	7	9	47,948	1	4

'The balance of land revenue of Fusly 1243 outstanding at the end of May last was Rupees 12,403-11-3.'

'The following Statement shews the land revenue of this District exclusive of Zemindaries in possession of the proprietors, Shotrium, Enams, Quit rents, &c. as settled for Fuslies 1242 and 1243 respectively in comparison with the permanent beriz and the average of the collections for 10 years from Fusly 1233 to 1242.'

Permanent Beriz.			Beriz of Fusly 1242.			Beriz of Fusly 1243.			Average of Collections from Fusly 1233 to 1242.		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
7,65,162	9	4	2,29,236	9	4	4,73,653	0	2	5,02,865	6	10

RS.	A.	P.
7,65,162	9	4
5,02,865	6	10
2,62,297	2	6

RS.	A.	P.
7,65,162	9	4
4,73,653	0	2
2,91,509	9	2

RS.	A.	P.
5,02,865	6	10
4,73,653	0	2
29,212	6	8

'From the above it appears that the average of the collections of the last 10 years including the very unfavorable year Fusly 1242 is short of the permanent beriz by Rupees 2,62,297-2-6, and that the settlement of Fusly 1243 is short of the same standard by Rupees 2,91,509-9-2 being less than the average of Collections by Rupees 29,212-6-8.'

'The following Statement shews the settlement of the whole revenue of this District for Fusly 1243 compared with Fusly 1242. The result is a Net increase of Rupees 4,12,601 in Fusly 1243 and the Collector observes that the gross amount of the revenue of this year is the highest that the District has yielded during the last 34 years.'

Particulars.	Fusly 1242.		Fusly 1243.		Increase.		Decrease.		Net Increase.	
	Number of Villages.	Beriz.	Number of Villages.	Beriz.	Number of Villages.	Beriz.	Number of Villages.	Beriz.	Rs.	A. P.
Land Revenue	2,261	5,66,408 7 3	2,261	8,10,669 14 1	154	2,80,536 3 2	154	36,274 12 4	2,44,261 6 10	6 10
Sayer	...	71,000 0 0	...	74,099 0 8	...	3,099 0 8	...	...	...	...
Abkarry	...	78,850 0 0	...	61,662 10 3	...	...	...	17,187 5 9	...	...
Sundry Small Farms and Licenses	...	3,456 3 3	...	3,518 14 2	...	62 10 11	...	...	...	...
Salt	...	4,37,794 9 5	...	6,70,767 0 7	...	1,82,972 7 2	...	...	...	...
Moturpha	...	6,482 5 10	...	10,167 9 10	...	3,685 4 0	...	...	...	...
Stamp	...	12,690 8 0	...	8,308 13 0	...	...	...	4,291 11 0	...	...
Total	...	6,60,273 10 6	...	8,23,614 0 6	...	1,89,819 6 9	...	21,479 0 9	1,68,340 6 0	6 0
Total Land and Extra Revenues	...	12,26,682 1 9	...	16,39,283 14 7	...	4,70,355 9 11	...	57,753 13 1	4,12,601 12 10	12 10

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‘The Board observe that the information called for in their Proceedings dated 19th November 1832 respecting the Extra assessment occasionally imposed on Poonjah land has not been furnished, and they desire that the Collector will supply it.’

Para. 13.

‘Referring to the annual decrease in the rent of the Plaintain Garden in Teroopagoody in the Talook of Conjeveram formerly possessed by Soobadar Major Noor Mahomed the Board desire that the Collector will make enquiry on the subject and that he will report what has been done for the assessment of the garden in question in pursuance of the Board’s orders.’

‘The Gross Collections realized from all sources within the fusly 1242 amounted to Rupees 11,31,076-8-0 and in fusly 1243 amounted to Rupees 18,21,135-1-5, and the charges of management, exclusive of advances recoverable in fusly 1242 Rupees 2,78,078-0-0 and in fusly 1243 Rupees 4,41,808-2-3 being 24-9 5/6 per cent. on the revenues of fusly 1242 whilst the per centage on those of fusly 1243 is Rupees 24-4 2/16.’

‘Ordered that a copy of these Proceedings be submitted to Government and that a transcript of the same be transmitted to the Collector of Chingleput for his information and guidance.’

286. A copy of the foregoing Proceedings we transmitted to the Collector on the 30th July.

In Cons., 13th Augt.

287. In reply we received from Government the following Extract from the Minutes of Consultation under date 7th August.

Minutes of Cons., 7th August 1835.

“The season of 1242, the calamitous effects of which have been so widely experienced, and so often commented on, was equally or more severely felt in the Zillah of Chingleput, and the general condition of the district and its inhabitants appear to have undergone a serious depression from the consequences of that disastrous year. This may be at once perceived by a comparison of the cultivation of fuslies 1241 and 1243, in which it will be seen that there is a decrease in the number of Cawnies cultivated in the latter fusly of upwards of forty thousand.”

“The settlement of the land Revenue for fusly 1242 shews a result of Rupees 5,66,408-7-3 and that of 1243 of Rupees 8,10,669-14-1. The balance outstanding at the close of the former fusly is stated to have been Rupees 1,81,467-10-8 in the latter Rupees 1,04,605-9-1 which on the 30th August was reduced to Rupees 47,948-1-4; the existence of such large outstanding balances at the end of the year is perhaps attributable to the extent and duration of the scarcity and drought in this district and the Collector’s having so lately taken charge of it, but it is hoped that the Collections of 1244 have been effected within a shorter date. The Collector should submit with as little delay as possible, if he has not already done so, a detailed Report of the old balances still remaining uncollected, stating his opinion, as to what part of them may be properly considered recoverable and what he would propose should be written off.”

“With reference to the remarks in para. 7 of the Proceedings under consideration the Right Hon’ble the Governor in Council is not disposed to think that too great indulgence was granted

"to the Ryots in allowing them full remission on their crops, when their losses exceeded 30 per Cent. If this rule is considered applicable to their means and circumstances in other seasons which may be either moderate or favorable [and the Board's objections appear only to relate to the fuslies under review, with reference to the highness of prices] it ought surely not to receive a harsher interpretation and be rendered stricter and more severe in times of scarcity and distress. When it is considered what a variety of unfavorable circumstances, men so poor, (and in the Chingleput district a very great majority are of the very poorest class) have at such a period to contend with, it will perhaps be discovered that the circumstance of the increase of price is the only one that saves them from utter ruin, and enables them to support themselves, while they discharge the Government demand."

"The total settlement of the whole Revenue, ordinary and extraordinary of Chingleput for fusly 1243 shews a result of Rupees 16,39,283-14-7, being an increase over that of the preceding fusly of Rupees 4,12,601-12-10, and the highest that the district has yielded during the last 34 years, a fact which the Right Honorable the Governor in Council considers as reflecting much credit on the Collector's management."

288. A Copy of the foregoing was transmitted to the Collector on the 24th October.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1244.

289. On the 19th December we submitted to Government the following Extract from our Proceedings under date the 3rd of that month.

Proceedings, in Cons., 3rd December 1835. 'Read again letter from the Collector of Chingleput reporting
23rd June, in Cons., 16th July 1835. 'on the settlement of the Land Revenue of his District for Fusly 1244.'

'The settlement was completed and the whole of the Puttahs were issued to the Ryots before the 1st of May; the early settlement facilitated the collection and prevented the Tahsildars resorting to the objectionable practice of appropriating a large portion of Tuccavy in payment of current arrears. The Collector seems to be fully aware of the importance of preventing abuse in the distribution of Tuccavy and will no doubt be careful to enforce the standing rules on the subject.'

'The season was only partially favorable the seasonable rains fell in the early part of the year, but the monsoon supply was insufficient and the Tanks immediately dependent on the rains were inadequately supplied. The large Tank of Chumbrumbankum in the Manimungalum Talook is stated to have received three month's supply, and the large Tanks of Tennairi the Red Hills and Chingleput received supplies of from two to five month's only; to this the Collector attributes the great comparative defalcation which has occurred in the revenue of the Manimungalum Talook and particularly of the Aumany Villages. The result on the whole however was an increase in the Turum or assessed Villages from Rupees 2,89,148 to Rupees 3,64,017 arising from an increase of cultivation; and a decrease in the Aumany Villages (exclusive of those rented on Durkasts) from Rupees 1,53,516 to Rupees 97,805 stated to be from scantiness of produce notwithstanding an increase of cultivation.'

Turum Villages.		
Fusly 1243	...	2,89,148
" 1244	...	3,64,017
Increase	...	74,869
Aumany Villages.		
Fusly 1243	...	1,53,516
" 1244	...	97,805
Decrease	...	55,711

Para. 4.

'The average price of the season was 27½ per Cent. below that of fusly 1243.'

Para. 5.

'The result of the Settlement is a net increase of Rupees 29,466-13-7.'

'There was a Decrease in the Jaury Zemindary Villages to the extent of Rupees 18,466-14-4 in consequence of the purchase of Mootahs under the authority of Government and an increase of Rupees 1,023-4-9 in consequence of the restoration of the Mootahs of Girdarapooram and Pandeyanellore to the Proprietors. Of the resumed Villages 26 were rented for Rupees 12,065-6-0 and the remaining one which was kept under Aumany yielded Rupees 247-4-4; total revenue Rupees 12,312-10-4 short of the permanent Beriz by Rupees 6,154-4-0.'

Para. 6.	Village.	Revenue.
Zemindary Villages in fusly 1243	519	2,41,715 11 4
Deduct Villages reverted to Govt. by purchase...	27	18,466 14 4
	492	2,23,248 13 0
Add Villages restored to the Proprietors	4	1,023 4 9
	496	2,24,272 1 9

Para. 7.

'Shotrium Villages in number 32 have been resumed by Government, these were assessed at a shotrium rent of Rupees 13,812-12-3. Twenty nine of these Villages and shares in four others were rented at Rupees 9,512-5-6 and three under Aumany yielded a revenue of Rupees 929-9-0; total revenue for the fusly Rupees 10,441-14-6, which is Rupees 3,370-13-9 below the light shotrium rent. The Collector has not adverted in his report to the immediate cause of this heavy defalcation, if as is probable it has proceeded from the neglect of the shotriumdars to keep the Tanks and works of irrigation in repair the Collector will take immediate measures for obviating this evil and give his attention to the restoration of these Villages to their former condition.'

Paras. 8 and 9.

'There is a further decrease of five Villages and of a Jodigy of 677-10-6 in consequence of the authorized transfer of them to the Chittoor District, and of Rupees 308 Jodigy struck out of the kists of Tripalavanum in consequence of the adjustment of a disputed boundary with the Dutch village of Vunjirwaukum.'

Para. 10.

'The addition of the shotrium Village of Oatcaud in exchange for the 5 Villages above referred to, increases the Jodigy by Rupees 1,750.'

Para. 11.

'Of the 8 Villages permanently rented for 30 years there is a decrease of one Village yielding Rupees 105 consequent upon the transfer of Davoodpettah to the head of Pullapatadah agreeably to the general orders to separate the Moturpha from the Land revenue.'

Para. 12.

'The number of Villages under rent in fusly 1244 was 556, which last year yielded a revenue of Rupees 2,18,456 and this year Rupees 1,78,020-8-11, the decrease being Rupees 40,436-5-8 or 18½ per Cent.'

Para. 13.

'With reference to the entry of the Village of Segundy and ½rd share in Kelaur, are mentioned by the Collector in the Statement entered in the 13th para. of his report as rented on a fixed

'Beriz. In Statement No. 1 Col. 18 to 21, the Village and share are shewn to be permanently rented. In Statement No. 6 the Village is stated to be rented for life, and in Statement No. 5 the share is stated to be permanently rented. In No. 6 Statement of fusly 1243 the rent is shown to be 77 Rupees for one year agreeably to the Zemindar's Cowle, while in No. 6 Statement of fusly 1244, the rent appears to be 70 Rupees for 1243 during the life of the Proprietor the Board would have concluded from the circumstance of the rent of Rupees 77 resulting from 2 Villages in No. 6 of 1243 that 7 Rupees had disappeared from the decrease of one Village in the account, but they perceive that the permanent rent of the 2 Villages in Statement No. 6 of 1243 is the same as the permanent rent of one Village in the other account Viz. Rupees 67-5-7. The Collector will explain this discrepancy in the accounts.'

'It appears that the Village of Tummanoor transferred from North Arcot which bore a permanent Beriz of Rupees 2,303-2-2 and the Beriz of which for the year 1243 before the transfer amounted to Rupees 1,850-4-9 was rented for fusly 1244 for Rupees 1,434-8-0, the Decrease being Rupees 415-12-9. Presuming that the assessment of this Village in common with other Villages of North Arcot has been fixed in perpetuity or by survey, the Board wish the Collector to explain why he rented out this Village at all, and why at a rent so much below the Beriz of the preceding year.'

Para. 14.

		RS.	P.	A.
Beriz of fusly 1243	...	46,032	10	8
" " 1244	...	67,894	12	4
Increase	...	21,862	1	8
Permanent Beriz	...	81,086	12	2
	...	67,894	12	4
	...	13,191	15	10

'The Collector succeeded in obtaining offers at the commencement of the year for the rents of 182 Villages only, leaving 370 to be rented on Dowle or Estimate of the crops, the offers which were accepted led to an increase in the revenue above the settlement of fusly 1243 to the extent of Rupees 21,862-1-8 or 47½ per Cent. The amount of the rents was however short of the permanent Beriz by Rupees 13,192 or 16½ per Cent.'

'370 Aumany Villages were given on Dowle rents. The dowle rents produced a defalcation in the revenue compared with the settlement of fusly 1243 to the extent of Rupees 62,629-4-6 or 36½ per Cent. Of this the defalcation in the Manimungalum Talook amounted to Rupees 43,700-3-0 or about 55 per Cent. Compared with the permanent settlement the defalcation on the whole amounts to Rupees 1,34,410 or 55 per cent. The Collector attributes the diminution of the rents in fusly 1244 solely to the scantiness of the produce consequent upon the deficiency of rain and the low price of Grain. The Board however think there is reason to attribute the deterioration in part to the nature of the settlement and the difficulty which exists under it of preventing frauds by collusion between the Sircar Servants and the Ryots; the persons mainly concerned in framing the estimates are the same persons to whom the rents are granted aided by Zillahdars who are ill paid, and even with strict supervision frauds are likely to occur in this mode of settlement as well as under the division of the crop. The Collector has not reported what precautions he adopted to guard against collusion and fraud he should have explained who were deputed by him to examine the Estimates, whether the Head Sheristadar or Goomastahs went through any detailed examination of the crops to ascertain the correctness

Villages.	Fusly 1243.	Fusly 1244.
Manimungalum... 132	79,773 4 11	36,073 4 8
Other Talooks ... 218	91,930 10 11	73,001 6 8
	1,71,703 15 10	1,09,074 11 4

	RS.	A.	P.
Permanent Beriz	2,43,485	2	6
Dowle rents for fusly 1244	1,09,074	11	4
	1,34,410	7	2

'of the Estimates, and if such examination was made, it would have been satisfactory had he submitted such accounts as would have enabled the Board to form an opinion of the accuracy of the rents.'

'The Board presume that the Collector took the usual precaution of checking the Estimates of produce, by deputing a confidential person to ascertain the actual outturn of the crops in some Villages; but the fact that the average Nunjah produce of 1244 rated much lower than the average of the preceding unfavorable year and even below the average of fusly 1242 the year of famine (as shewn in the following instances) leads the Board to entertain some doubts of the correctness of the settlement now under review.'

Statement No. 16.		Manimungalum Talook produce per Cawney				C. M. M.		
fusly	...	...	...	...	...	1241	4	5 1½
						1242	4	6 5½
						1243	5	3 0½
						1244	3	2 5½
		Peddapollum Talook produce per Cawney						
fusly	...	...	...	...	...	1241	4	1 3½
						1242	4	0 2
						1243	4	6 1½
						1244	3	6 7½

'Taking all the Talooks the general average of produce is below the average of the year of famine fusly 1242.'

Viz. 1242	...	...	...	3	9	1
1244	...	...	...	3	5	7 or 7 per cent.

'The Villages which remained under Aumany the Settlement being effected by a division of the crop, are 10, of which 4 have reverted from Zemindar's or Shotriumdar's management. The Beriz of Fusly 1243 amounted to Rupees 2,192-13-0 and the Current year's Beriz to Rupees 1,818-6-1 the defalcation being 17 per cent. In two of these Villages the settlement under Aumany for fusly 1244 exceeds the permanent beriz. The Collector will be pleased in future to prepare separate accounts of these Villages, and not enter them undistinguished as unassessed Villages, as in Column 56 Statement 16.'

'In the whole cultivation of the Villages rented on Dowle and settled on a division of the produce there was an increase above fusly 1243, after excluding Shavy or withered Crops of 5,318 Cawnies.'

Para. 17.						RS.	A.	P.
Ryotwar Villages, fusly 1243	...	...	...	...	...	827		
Deduct transferred to North Arcot	...	...	...	...	...	24		
						803		
Added transferred from Arcot	...	...	...	...	...	16		
						819		
Beriz of fusly 1243	...	...	...	...	...	2,81,630	2	10
Do. 1244	...	...	...	...	...	3,52,315	12	6
						70,685	9	8

'The ryotwar Villages are 819, the settlement of which exceeded the Settlement of fusly 1243 to the extent of Rupees 70,685-9-8 or 25 per Cent.'

Permanent Beriz ...	Rs.	A. P.
Demand for fusly 1244 ...	4,61,117 9 11	3,51,338 8 5
	1,09,729 1 6	

Per Cent.	Decrease.	Beriz of fusly 1244.	Amount of the Permanent Beriz.	Number of Villages.	Description of Villages.
	A. P.	A. P.	A. P.		
	Rs.	Rs.	Rs.		
16 1/2	13,191 15 10	67,894 12 4	81,086 12 2	182	Settled on Durkhast
55-3	7 2 55-3	1,09,074 11 4	2,45,485 2 6	370	New on Dowle
	1,47,602 7 0	1,76,969 7 8	3,24,571 14 8		

Nayer, Peddapollum and Munnimungalam.

Para. 18. 'The Pullapattada Villages have yielded an increase of revenue from 746-6-4 to Rupees 1,147-15-0 chiefly from Topes.'

Para. 20. 'The remissions under different heads are particularized in para. 20 of the Collector's report. The total exceeds the amount of fusly 1243 to the extent of Rupees 6,757-2-9.'

Fusly 1243 ...	Rs.	A. P.
" 1244 ...	12,410 6 11	19,167 9 8
	6,757 2 9	

'The chief Item of remission is on account of Shavy or withered Crops amounting to Rupees 8,054-2-6. The Collector explains that no remission was allowed on this account, where the loss fell short of 10 per Cent. of the Beriz payable by each ryot, and in cases in which the loss actually exceeded 10 per Cent. remissions were granted with reference to the produce of the entire lands and the circumstances of each individual ryot. This per centage is more favorable to the Ryots than that which prevailed in fusly 1243 in consideration of loss arising from deficient produce, and a succession of bad seasons. These remissions appear to have been proper.'

Para. 22. 'The remissions on account of failure of second Crops are generally correct; the Board will remark on the remission for Madranticum in a separate para. of these proceedings.'

Para. 23. 'Remission for Shamilet Bunjer or parts of fields waste was granted as the Collector states in consequence of want of water or other circumstance which rendered indulgence necessary. These circumstances should have been

'The demand of fusly 1244 upon these Villages was still however below the permanent beriz by Rupees 1,09,729-1-6 or 33-12 per Cent. This result is not so favorable as in the Villages rented absolutely or on Durkhast but much more so than in those rented on previous Estimates of the produce or Dowle; while the latter system continues the Board are convinced that there will be an annual loss of revenue. It is hoped that the Collector will be able to dispense altogether with the Dowle or Estimate Settlements and to rent all the Villages absolutely until the whole district can be brought under the influence of the survey assessment. It was not intended to extend that assessment into the three Talooks in which it has not yet been introduced, until the work already done, had been carefully revised. But the Board looking to the serious evils of the present system, the confusion of accounts, the difficulty of preventing frauds and the loss of revenue arising from it, are disposed to think it advisable to proceed at once to complete the work. This subject will be more fully considered in separate proceedings.'

'noticed, and a detailed account of the remission should have been prepared. The Board observe that the last Hookumnamah received (for fusly 1242) under which the Board presume the cultivation is at present conducted, provides for remission for parts of fields, only in the case of Porempoke and immemorial waste lands newly taken up, in fields so extensive as not to admit of the whole being prepared and cultivated in the first year.'

Para. 37. 'The Collector in future cases of the Nunjah Mail Poonjah remission, will be pleased to explain the rate of the Poonjah teerwah substituted for the Nunjah tax and the principle on which the Poonjah tax is cultivated.'

Para. 26. 'The remissions allowed to the Arcot Villages under the head of Teazgaree Rupees 61-5-3 and the established remissions Rupees 453-13-2 at 12 1/2 per Cent. of the survey assessment amounting together to Rupees 515-2-5 as stated in the margin of the Collector's report should have been particularized in the Mahratta Accounts.'

Para. 23. 'The Collector's explanation of the difference of Ayacut of 1243 and 1244 is correct. Explanation should have been furnished as to the changes in the classification of Ryotsas "Dar" (substantial) and "Nadar" (not substantial) between fuslies 1243 and 1244 in the Villages transferred from North Arcot, such explanations should be given in the form of remarks in the Statement.'

From Collr., 19th in Cons., 31st Augt. 1835. 'The following Abstract gives the Demand Collection and Balance of land revenue to the end of the fusly and the subsequent collections to the 15th August.'

	Demand.		Collection up to 11th July 1835.		Balance.		Collection from 12th July to 15th Augt.		Balance.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Zemindary ...	2,24,272	1 9	1,85,819	15 11	38,452	1 10	6,115	10 3	32,336	7 7
Assessed ...	3,51,235	1 10	3,46,812	7 9	4,422	10 1	2,021	15 1	2,400	11 0
Rents, &c. ...	1,34,749	9 11	1,77,902	3 7	6,847	6 4	1,248	5 5	5,599	0 11
Aumany ...	1,818	6 1	1,649	12 5	168	9 8	49	15 7	118	10 1
Shotriums ...	78,061	8 1	73,256	12 9	4,804	11 4	473	10 11	4,331	0 5
Total Land Revenue ...	8,40,136	11 8	7,85,441	4 5	54,695	7 3	9,909	9 3	44,785	14 0

'It appears from the Demand Collection and Balance Statement of September last that the Balance up to the 30th of that month was on account of Zemindaries

	Rupees	16,140 10 8
'Aumany ...		7,422 3 9
Total ...		23,562 14 5

'The Gross Collections realized within the fusly amounted to Rupees 16,64,118-14-4 and the charges of management exclusive of such as may be considered appropriations of revenue to Rupees 4,05,197-5-8 being about 24 5 1/16 per cent. on the revenues. The charges for fusly 1243 amounted to Rupees 4,41,808-2-3 being 24-4 2/16 per cent. of the Gross Collections.'

Gross Collections.	Rs.	A. P.
Fusly 1243 ...	18,21,135 1 5	
" 1244 ...	16,64,118 14 4	
	1,57,016 3 1	

'The Board take this opportunity of recording their observations on the letter from the Collector dated 1st September last containing explanations on points
In Cons., 14th Sept. 1835. 'adverted to in the Board's proceedings dated 27th July.'

'The principles to be observed in determining upon claims to remission for loss of crops have
Paras. 2 to 7. 'been clearly defined by Government and are of easy application.
'The ryots are free to extend or contract their cultivation at
'pleasure, but they must determine in proper time, upon a view of their own means and resources and the prospects of the season what they engage to cultivate
From Govt., 4th March 1825. 'they are bound to pay for. The assessment being fixed with reference
In Cons., 10th do. 'to average produce, and 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; when short produce is combined
'with high prices, as it usually is, the loss on one side is likely to be compensated by the gain
'on the other; in such case it is obviously unnecessary to grant remission. Neither is it necessary
'although the loss may preponderate, even in the case of poor ryots, if there is still left
'enough after paying the Government demand, to enable them to subsist, and to carry on
'cultivation with the usual aid, in the next year. In the case of substantial Ryots who have
'capital beyond the stock actually employed in agriculture, and are thus able to pay the demand
'without impairing their means of reproduction, remission need not be allowed at all and generally
'when a bad year follows one of great prosperity in which the Ryots had considerable gains, remissions
'should not be allowed except on proof of the individual's inability to pay without being
'incapacitated to continue his cultivation. This is the point which the Collector has to look to, he
'must not press his demand so as to reduce the ryot to a condition in which he will be unable to
'contribute directly to the revenue, by his industry employed in cultivation on his own account.
'In very bad seasons, particularly when the adversity has continued through two or more years
'successively, as the great majority of ryots are poor, it is undoubtedly necessary to be indulgent,
'especially to those whose cultivation is not extensive, and who may therefore have little
'or no produce to take to Market, after supplying their own wants, and consequently cannot
'benefit materially by high prices. The ryotwar system of settlement peculiarly adapts itself to
'the circumstances of individuals. It makes such concessions as are necessary occasionally but
'no more should be conceded than the occasion requires, to determine which the most careful
'enquiry and a sound discretion are needful. The determination must be made by the local
'Officers to the best of their judgment in pursuance of the general principles which have been
'laid down for their guidance. But it is incumbent on them to shew that they have followed
'those principles, that they have been guided by the spirit of them in their practice, and that
'whatever latitude they have allowed, they have kept in view the interest of Government
'while they afforded needful relief to the people. When the Board observed that in fusly 1242
'the Collector had allowed full remission in all cases when the loss of produce extended to 30
'per Cent. of the whole cultivation, looking to the high prices which prevailed, it appeared to
'them that in some cases he must have made a concession greater than the occasion required.
'They did not question the propriety of granting some remission, but of granting full remission,
'in the case for instance of a ryot, in good circumstances, not entirely dependent for his subsistence
'in the year's cultivation, having reaped 70 per Cent. of his Crops, and carried the produce

* The prices of fusly 1242 exceeded those of the preceding year in this proportion.

'to market, and disposed of it at a price exceeding that of the preceding
'year by 80* per Cent. It has been remarked above that in the settlement
'of fusly 1244 the Collector did not grant full remission indiscriminately
'in all cases in which the loss exceeded a certain limit but

'with discretion on consideration of the produce of the entire lands and the circumstances of each individual Ryot.'

'On the whole the Board are of opinion that the Collector cannot err if with respect to remission he acts in his Official Capacity, as his interest would prompt him to act, as a prudent
'Landlord having a permanent interest in the Country. It would not be for his advantage in
'that capacity to press present demands for rent in any way that would cripple the resources of
'his tenants, it cannot therefore be financially expedient, in a Government which draws more
'than the usual landlord's rent from the land, and which depends upon the land, for the mass of
'its Revenue, to do so. The real difficulty is in preventing remission from being made to those
'who from their circumstances are not entitled to it. There is too much reason to fear that in
'bad seasons, remission goes more to the better order of Ryots than to the needy, in spite of the
'rule which while it denies the right of the ryot under a fixed assessment to remission, requires
'that prescriptive evidence of his inability to pay should be afforded, before it is conceded to
'him as an indulgence. The Board deem it proper to submit these observations in explanation
In Cons., 13th Augt. 1835. 'of the remarks on this subject in their proceedings for the particular
'consideration of Government with reference to the Minutes of Consultation dated 7th August 1835.'

'In very bad seasons where the water is insufficient to permit the cultivation of more than
Para. 6. 'a part of a field a deviation from the general rule of the Hookum-
'namah may be allowed, but in ordinary years the ryot taking up a
'field should pay for the whole whether it is cultivated entirely or not. Where fields are so extensive
'as to make it difficult to cultivate them entirely they may be sub-divided, so that no
'sub-division however shall be less than can be tilled by one plough.'

Para. 8. 'The Fazul kummi remission on account of failure of water in the
'Madranticum tank is approved.'

'The Board do not think it necessary at present to disturb the existing rule of levying an
Paras. 12 to 16. 'addition of one half the Poonjah assessment for a second Poonjah
'crop. No change need be made however in this respect in the
'Village of Vailoor till the other Villages of the Nayer Talook are assessed.'

'The case of failure of water in the Madranticum Tank preventing the cultivation of a
Paras. 13 to 23. 'second Nunjah crop should be met by a remission of 1/3rd the original
'assessment on two crop lands.'

'Ordered that a Copy of these proceedings be submitted to Government and a transcript of
'the same to the Collector of Chingleput for his information and guidance.'

290. A Copy of the foregoing Proceedings was transmitted to the Collector on the 19th December.

EXTRA REVENUE FOR FUSLY 1243.

291. On the 23rd May we submitted to Government the following Extract from our Proceedings under date the 18th of that Month.

Proceedings, in Cons., 18th May 1835.
24th Octr. 1834, in Cons.,
29th January 1835.

'Read again the letter from the Collector of Chingleput noted in
'the Margin containing his report upon the extra sources of revenue
'in that District for fusly 1243.'

Salt.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	4,87,794	9	5	6,70,767	0	7	1,82,972	7	2	...	...	...
Balance on the 12th July	...	...	...	...	...	...	...	...	...	...	...	...
Collections	4,87,794	9	5	6,70,767	0	7	1,82,972	7	2	...	...	...
Extra Collections	702	2	0	3,607	0	6	2,899	14	6	...	...	...
Arrears	...	...	...	...	...	...	...	...	...	...	...	...
Total	4,88,501	11	5	6,74,374	1	1	1,85,872	5	8	...	...	...
Charges	1,12,400	3	0	1,75,241	12	9	62,841	9	9	...	...	...
Net Revenue	3,76,101	8	5	4,99,132	4	4	1,23,030	11	11	...	...	...

	Fusly 1242.			Fusly 1243.			Increase.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Inland sales	4,051	106	1 1/2	5,60,677	3	3	1,35,391	5	6
Exported by sea	2,088	353	0	1,10,089	13	4	47,678	1	8
Total	6,140	559	1 1/2	6,70,767	0	7	1,82,972	7	2

'The Collector was enabled to dispose of a large quantity of old, and inferior salt which he found remaining in store upon assuming charge of the District by providing supplies of water at the depôts for the cattle of the dealers, the want of which had heretofore deterred them

'The annexed Memorandum shews the amount derived from the sales of salt for inland consumption, and for exportation by sea respectively as compared with the sales of the preceding fusly. It will be observed that the increase in the collections on account of salt sold for exportation is less in proportion than the increase in the quantity sold which is attributable to the reduced price at which salt for exportation to Calcutta was supplied in fusly 1243.'

Para. 6.

'from resorting thither for purchase, this is considered satisfactory. The Board observe that the quantity on hand at the close of fusly 1243 was M. Garces 3,484-234 1/2 of which 3,466-329 1/2 were the manufacture of that year, the remainder 17-305 being of the manufacture of fusly 1241.'

'The increase in the charges appears to have been principally owing to the increased quantity manufactured and exported by sea in fusly 1243. There being in the shipping * charges an increase of Rupees 16,642-3-5, and in the amount of Coodewarum,† or manufacturer's share upon the quantity actually sold, an increase of 42,470-9-11. There was also an advance of 5,000 Rupees made in Fusly 1243 for Tuccavie, which was not made in fusly 1242.'

'The Gross increase in the charges was 64,772-2-2 from which being deducted Rupees 1,930-8-5 being a decrease effected by a reduction in the Establishment and other small items, the net increase becomes as shewn in the foregoing Statement Rupees 62,841-9-9.'

Sayer.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	71,000	0	0	74,099	0	8	3,099	0	8	...	...	...
Balance on the 12th July	17,750	0	0	230	1	0	...	...	...	17,519	15	0
Collections	53,250	0	0	73,868	15	8	20,618	15	8	...	...	...
Extra Collections	28	0	2	341	0	10	313	0	8	...	...	...
Arrears	...	...	...	17,750	0	0	17,750	0	0	...	...	...
Total	53,278	0	2	91,960	0	6	38,682	0	4	...	...	...
Charges	2,525	2	2	14,932	11	1	12,407	8	11	...	...	...
Net Revenue	50,752	14	0	77,027	5	5	26,274	7	5	...	...	...

Para. 8.

'The current Collections on account of the Sayer revenue which was managed under Aumany in fusly 1243 exceeded the rents of fusly 1242 by Rupees 3,099-0-8 and the average of the three preceding years by Rupees 2,820-6-0. The increase under the head of charges was owing to the collections having been made under Aumanie.'

Abkarry.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	78,850	0	0	61,662	10	3	...	...	...	17,187	5	9
Balance on the 12th July	19,712	8	0	7,482	5	10	...	...	...	12,230	2	2
Collections	59,137	8	0	54,180	4	5	...	...	...	4,957	3	7
Extra Collections	...	...	...	427	2	4	427	2	4	...	...	...
Arrears	11	7	9	19,712	8	0	19,701	0	3	...	...	...
Total	59,148	15	9	74,319	14	9	15,170	15	0	...	...	...
Charges	938	4	6	12,429	1	3	11,440	12	9	...	...	...
Net Revenue	58,160	11	3	61,890	13	6	3,730	2	3	...	...	...

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Para. 11.
Para. 12.
* Rupees 10,221.

'Of the demand under this head Rupees 20,076-2-11 was the amount for which the Toddy revenue was rented in small divisions, the remainder Rupees 41,586-7-4 consisted of collections on account of the Arrack revenue; a very small portion only of which was rented by shops. The increase in the charges consisted principally of the amount disbursed* in the manufacture of Arrack which was not required in the preceding Fusly in which that branch was under rent.'

Para. 12.

'Of the balance of current revenue at the close of the Fusly Rupees 5,124-3-7 were collected by the date of the Collector's report and the greater portion of the remainder the Collector expresses a hope of realizing shortly.'

Sundry Small Farms and Licenses.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	3,456	3 3	3,518	14 2	62	10 11		
Balance on the 12th July	1,104	0 4	594	11 6			509	4 10
Collections	2,353	2 11	2,924	2 8	571	15 9		
Extra Collections	83	3 5					83	3 5
Arrears	958	4 7	1,091	3 0	132	14 5		
Total...	3,393	10 11	4,015	5 8	621	10 9		
Charges								
Net Revenue	3,393	10 11	4,015	5 8	621	10 9		

'Requires no remark.'

Moturpha.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	6,482	5 10	10,167	9 10	3,685	4 0		
Balance on the 12th July	4,758	6 0	6,270	3 4	1,511	13 4		
Collections	1,723	15 10	3,897	6 6	2,173	6 8		
Extra Collections	85	9 7	32	4 8			53	4 11
Arrears	2,878	1 8	4,393	6 2	1,515	4 6		
Total...	4,687	11 1	8,323	1 4	3,635	6 3		
Charges	49	12 3	114	13 7	65	1 4		
Net Revenue	4,637	14 10	8,208	3 9	3,570	4 11		

Para. 16.

'The increase is attributed to the measures which have "been adopted in the Fusly under review to ensure the collection of the Moturpha tax, on account of Government from a variety of persons liable to the tax who till now have paid it to private individuals not vested with authority to collect it." The report

'promised in para. 17 regarding certain other sources from which an increase of Moturpha revenue may be legitimately effected but which have been hitherto overlooked has been furnished by the Collector and will be taken into consideration separately.'

Stamps.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	11,860	4 0	7,807	3 0			4,053	1 0
Balance on the 12th July								
Collections	11,860	4 0	7,807	3 0			4,053	1 0
Extra Collections	830	4 0	591	10 0			238	10 0
Arrears								
Total...	12,690	8 0	8,398	13 0			4,291	11 0
Charges	983	10 3	741	8 4			242	1 11
Net Revenue	11,706	13 9	7,657	4 8			4,049	9 1

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Sale of Sayer Rowannahs	4,195	0 0	6,306	4 0	2,111	4 0		
Do. of Stamp Paper at Chingleput								
Do. do. in other places								
Fines collected by the Court								
Total	4,195	0 0	6,306	4 0	2,111	4 0		

Para. 21.

'The particulars of the decrease which has occurred in the sale of Stamps are shown in the Margin. The decrease in the sale of Sayer rowannahs is explained to be nearly nominal the amount entered for fusly 1243 being the price of Stamp papers actually sold by the Aumeenahs, whereas in former fuslies the amount entered as collections was the price of the stamp rowannahs issued to the renters for sale, part of which were returned at the expiration of the rents and sold in fusly 1243. The actual sales in fusly 1243 exceeded those of the preceeding year by Rupees 274-13-0. The decrease in the sale of Stamp Papers for the Chingleput Court is attributed to the non-translation into the Native languages of certain decrees passed by the Judge and Register amounting in number to about 300.'

	Fusly 1242.			Fusly 1243			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	6,59,443	6	6	8,28,022	6	6	1,68,579	0	0	...	...	...
Balance on the 12th July	43,324	14	4	14,577	5	8	...	...	...	23,747	8	8
Collections	6,16,118	8	2	8,13,445	0	10	1,97,326	8	8	...	...	...
Extra Collections	1,734	8	2	4,999	2	4	3,264	15	2	...	...	...
Arrears	3,847	14	0	42,947	1	2	39,099	3	2	...	...	...
Total	6,21,700	9	4	8,61,391	4	4	2,39,690	11	0	...	...	...
Charges	1,16,947	0	2	2,03,459	15	0	86,512	14	10	...	...	...
Net Revenue	5,04,753	9	2	6,57,931	5	4	1,53,177	12	2	...	...	...

'The amount of balances due for Fuslies prior to fusly 1243 appear from the Column of remarks in Statement B. to amount to Rupees 6,543-11-2, and to consist of the following items.'

	Rs.	A.	P.
Sayer	4,862	5	9
Abkarry	28	15	2
Sundry small farms and Licenses	170	10	7
Moturpha	1,481	11	2
	6,543	11	2

'In the proceedings of the 20th January last the Board in noticing these balances desired that the Collector would in future "furnish fuller explanation of old balances, shewing on account of what fuslies they are due and what portion of them may be deemed recoverable, and what portion he may consider irrecoverable and proper to be written off." The Board observe that the Collector has not afforded this information in the present report; he will be pleased to supply the remission by furnishing a separate report regarding the above balances, with as little delay as possible.'

"Resolved that a Copy of these Proceedings be forwarded to Government and to the Collector for his information and guidance."

292. A Copy of the foregoing Proceedings we transmitted to the Collector on the 23rd May.

In Cons., 8th June. 293. In reply we received from Government the following Extract from the Minutes of Consultation under date 2nd June.

"The demand from all the sources of Extra Revenue in this District in fusly 1243 exceeded that of the preceding year by Rupees 1,68,579 and the Gross Collections by Rupees 2,39,690-11-0. Of the balance outstanding at the close of the fusly amounting to Rupees 14,577-5-8 there appears to have been a further collection of Rupees 5,124-3-7. There was an increase in the charges and the net revenue realized shews an increase above the preceding fusly to the amount of Rupees 1,53,177-12-2 the greater part of which appears to have been derived from Salt. On the whole the Right Honorable the Governor in Council considers the result of the management of fusly 1243 to be very satisfactory."

"The Right Hon'ble the Governor in Council is well pleased to observe the success which attended the exertions of the Collector to dispose of the old and inferior kind of Salt."

"Ordered that a copy of para. 11 of the foregoing Extract be furnished to the Sudr Udawlut and that the Judges be requested to call for explanation as to the cause of the delay which seems to have occurred in translating the decrees of the Register and Zillah Judge of Chingleput therein alluded to."

294. A Copy of the foregoing was transmitted to the Collector on the 12th June.

SALE OF THE MOOTAH OF STREEHARECOTTAR.

295. The following letter was addressed to Government under date the 15th June.

To the Chief Secretary, in Cons., 15th June 1835.

From the Collr., 7th in Cons., 18th May 1835.
To do., 25th in Cons., 25th May "
From do., 12th in Cons., 15th June "

"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 relative to the Mootah of Streeharecottah in Chingleput which is advertized for sale for arrears of revenue."

"In his letter of the 12th Instant the Collector of Chingleput states his opinion as to the price which this Mootah will probably fetch at auction. He thinks that the biddings will range between the amount of Peshcush for one and a half year and two years or between twenty-seven and thirty-six thousand Rupees and that any sum short of the last mentioned may with safety be offered on behalf of Government."

"It appears to the Board to be desirable to secure this Estate on account of Government, as it appears to be capable of improvement and has advantages in its situation which will be of increased importance when the property of the Pulicat Canal reverts to Government on the expiration of the lease. There can be no doubt they conceive that it will yield from the first an average profit equal to the interest of 30,000 Rupees at 4 per Cent. They recommend therefore that the Collector be authorized to bid to that amount on behalf of Government. The balance for which the Mootah is to be sold is Rupees 18,000."

"In submitting this recommendation the Board beg to refer to the correspondence noted in the Margin."

In Cons., 18th June.

296. In reply the following order was passed by Government under date the 16th June.

"The Right Honorable the Governor in Council is pleased to sanction the sum of thirty thousand Rupees to be bid on account of Government for the Mootah of Streeharecottah."

297. The following letter was received from Government under date the 19th June.

"I am directed by the Right Honorable the Governor in Council to transmit to you the accompanying Petition from M. Casavooloo Naidoo the Zemindar of Streeharecottah in the District of Chingleput and to request that you will state whether there is any objection to the request of the Petitioner and if not, to submit a formal notification for insertion in the Fort St. George Gazette."

From the Secy. to Govt., in Cons., 22nd June 1835.

No. 825 of 1835.

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"The following Statement exhibits the extent of cultivation and produce of some of the
"most favorable years as well as of Fusly 1244."

Fushies.	Nunjah including money rent.				Nunjah Tarum Poonjah, Poonjah and Money rent.			Totacaul.	Total of Columns 3, 6 and 7.	Beriz.	Ready Money Collections.	Total Beriz.
	Total Land.	Deduct Shavee.	Net Extent.		Gross Extent.	Deduct Shavee.	Net Extent.					
	1	2	3		4	5	6	7	8	9	10	11
	Cs. As.	Cs. As.	Cs. As.		Cs. As.	Cs. As.	Cs. As.	Cs. As.	Cs. As.	Rs. A.P.	Rs. A.P.	Rs. A.P.
1232	2,007 3½	104 7	1,902 12½		736 8½	3 10½	732 14	17 13½	2,653 8½	16,904 1 0	11,678 7 0	28,582 8 0
1236	1,887 7	33 2	1,854 5		730 9	6 4	724 5	17 3½	2,595 13½	14,222 8 10	10,549 7 0	24,771 15 10
1239	1,951 3	6 11	1,944 8		505 3½	14 8½	490 11	15 7½	2,450 10½	18,670 11 2	8,008 12 0	26,679 7 2
1244	1,539 15	532 3	937 12		532 13	13 3½	579 9½	12 10	1,549 15½	5,995 12 2	5,530 0 0	11,525 12 2

"The Collector states that the present arable land does not exceed the cultivation of 1832, there is waste, which might be cultivated if cleared from Jungle to the extent of 250 Cawnies of Nunjah and 1,000 Cawnies of Poonjah land."

'There appears to be great facility of irrigation, springs are found two yards below the surface, and water is raised from them by Picottas throughout the year except in the monsoon. There are a few small Tanks.'

'The Collector explains that these sources of irrigation as well as the embankments formed to keep the salt water from the crops are in need of repair, he anticipates that if they are once repaired at the expence of the Government the Ryots will afterwards keep them in order. The Collector has submitted thro' the Civil Engineer's Estimates for the repairs amounting to Rupees 5,933-13-0, of which he expects to complete work to the extent of Rupees 2,000 before the monsoon and the remainder after the rains. The sanction of Government was granted for the above amount in the Minutes of Consultation dated the 18th September endorsed on a latter from the Board in the Inspector General's Department of the 10th of the same month.'

'The inhabitants are poor with the exception of the cultivators of the Villaler caste in the Village of Vainaud; the general poverty has been produced by a succession of bad seasons.'

Para. 12. 'The Nunjah lands of the Cusbah are rich and yield handsome produce, the cultivators also derive extra profits from the growth of Natchoney and fruits which are supplied to the Madras Market.'

Para. 14. 'The Collector has encouraged the Ryots to extend the cultivation, and he has already obtained engagements for cultivation nearly equal to the extent of land cultivated in the fusly 1239 which it will be observed in 900

Cawnies in excess of the cultivation of last year. The Collector estimates the settlement of land revenue at Rupees 14,184 and the ready money collections at Rupees 6,000 making a total of Rupees 20,184.'

'All the ryots with the exception of those of Vainaud were in want of seed grain and many required cattle. The Collector has advanced to them Rupees 2,000, which he proposes should be recovered partly in the current and partly in the next year, this indulgence the Board beg to recommend for sanction.'

'The ready money Collection of this Mootah amounted in fusly 1239 to Rupees 8,627-10-5 which is one third of the whole beriz. The chief source is firewood cut in the Streehareecottah Jungle and carried for sale to Madras; the wood yielded Rupees 5,599-2-2 the remainder is derived from Cheyroot, drugs and a variety of inferior sources. Of these the Board are of opinion that the following 3 items should be discontinued viz.'

'Duty levied on Betel in lieu of an allowance of half a bundle in 40 levied by the Polligars.'

'Nuzzer levied from the Carpenters in Vainaud not by Meerasidar, and Duty of 33½ per cent. levied on fish caught in the sea and salt rivers.'

'The total amount is 70 Rupees.'

'The Collector notices a class of people termed the Yanady Caste thro' whose instrumentality the jungle products are procured; they are described to be in miserable circumstances dwell-

ing in the jungles, possessing neither cloths or property of any kind and subsisting chiefly on the roots and fruits of the Jungle. Their number is 199 males and females. The Mootahdar made use of their services in collecting the jungle products, on certain fixed rates of payment in Grain and Tobacco which amounted to about 20 per cent. of the value of the articles which they supplied. The Collector wishes to improve the circumstances of these poor people, by affording them better means of subsistence than they now possess and giving them cloths twice instead of once a year; he also proposes to furnish them with implements for cutting the wood. He thinks 40 per cent. of the value of the articles which they supply will not be more than a proper remuneration for his labour. If they are neglected, he observes, they will soon quit the Jungle. The Board are of opinion that the most expedient mode of managing the revenue from the firewood and the Extra sources, will be by rent and they recommend that this mode be substituted for the Aumany management as soon as the Collector can arrange it, in the mean time the Board beg to recommend that the Collector be authorized to remunerate the Yenadis as suggested by him. When the Jungle is rented it will be the interest of the renters to provide adequately for the maintenance of these people in order to retain their services which they will not have power to compel.'

Para. 25, 26. 'From the absence of Meerassy rights in Streehareecottah the Collector anticipates the extension of cultivation by new settlers who will find no Meerassy impediments to occupancy, as suggested by him the digging of new springs in lands cleared by new ryots should be authorized within the expence of 25 Rupees for each spring.'

Para. 28. 'The Collector has very properly ordered the discontinuance of a duty illegally collected by the Mootahdar of 3½ per cent. upon Grain, Gruff goods and dry fish imported by Boats into Streehareecottah.'

Para. 29. 'Chanks are found in abundance near the Village of Narsingaul, these have failed to yield a revenue since fusly 1233 in consequence of the demand for them having ceased.'

Para. 30. 'The Collector points out the necessity of providing a Cutcherry for the public servants and a building for the protection of Cheyroot &c., &c., he proposes purchasing two buildings of the Mootadar for these purposes.'

'The Collector has examined them and found them suitable; the owner will sell them for Rupees 450 which it appears they are fully worth. The Board beg to recommend that sanction be granted for the purchase.'

Para. 31. 'The Board also recommend that the Collector be authorized to provide for the maintenance of three choultries erected on the road from Pulicat to the Nellore District. These are described to be very useful, and all that is necessary is to keep them in repair; this may be permanently effected by the grant of waste land to the extent sanctioned by the rules enacted for the support of public choultries. In the meantime the Collector should be authorized to take measures for effecting the repair immediately necessary and submit estimates thro' the Civil Engineer.'

'The Collector recommends that a platform ferry boat should be provided to convey Carts, Horses and Bullocks across the river at Pulicat, as this accommodation would facilitate trade and prove useful to the public. The Board beg to recommend that the ferry may be provided.'

'It will be observed that there will be no charge to Government in maintaining an establishment necessary for the boat, the expense of which will be met by the toll leviable.'

The immediate connection of this Mootah with Pulicat where its surplus grain and Jungle produce find a Market have induced the Collector to recommend the annexation of the latter place to the District of Chingleput. Upon this proposition the Board will express their sentiments after having communicated with the Principal Collector of North Arcot to which District Pulicat was annexed before it was transferred to the Dutch at the Peace and was again annexed to it after the town was finally ceded to the Company.'

'Ordered that a copy of these proceedings be submitted to Government.'

In Cons., 15th October

302. In reply we received from Government the following Extract from the Minutes of Consultation under date 9th October.

"Under the circumstances stated in the letter submitted with the foregoing Proceedings, the Right Honorable the Governor in Council is pleased at the recommendation of the Board of Revenue to sanction the several items of expenditure proposed by the Collector, and trusts that the benefits which he anticipates will be derived thereby will prove commensurate with his expectations."

"The Right Honorable the Governor in Council will be happy to learn the result of the Board's communication with the Principal Collector of North Arcot on his proposition referred to in the 20th para."

303. A copy of the foregoing together with our Proceedings was transmitted to the Collector on the 20th October and an Extract Para. 20 of the Proceedings was sent to the Principal Collector of the Northern Division of Arcot on the same date.

PURCHASE OF THE MOOTAH OF TODOOR ON ACCOUNT OF GOVERNMENT.

304. The following letter was addressed to Government under date the 8th December 1834.

"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 Chingleput, reporting the sale of the Todoor Mootah for arrears of revenue, together with certain correspondence which has passed relative to this Mootah."

"Totacaul Vadachella Moodaly Mootahdar of Todoor died in September 1821, leaving a widow and one male and one female child both minors. No report was made to the Collector of the event until January 1823 when the widow without mentioning the existence of the children, made an application for the registry of the Mootah in the name of T. Soobaroy Moodely her late husband's brother, as his heir. The Collector registered the Mootah accordingly, and when on discovering the fact of there being children he reported the circumstances of the case to the Board, they stated to him their opinion that there was no objection to the registry, T. Soobaroy Moodely, being the head of the family which was undivided, and agreed to the registry in his name."

"T. Soobaroy Moodely died in July, Fusly 1238; leaving 2 sons; minors. The Board on

From Actg. Collr. of Chingleput, 3rd in Cons., 12th Novr. 1829.

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

From Collr. of Chingleput, 7th in Cons., 27th June 1833.

"this occasion, saw no reason for the interference of the Court of Wards, and desired that no alteration should be made in the registry pending the dispute as to the succession to Todoor, and that the Mootah should in the interim be left in the possession of the party actually holding it. The father-in-law of the deceased appears to have accordingly managed the affairs of the Mootah until the 18th April of Fusly 1239, when it was Zulfed in consequence of the non-payment of the Kists for the February preceding, and it has continued under Aumany ever since."

Fuslies.	Rs.	A.	P.
1239	5,296	4	8
1241	4,147	13	4
1242	5,891	15	3
1243	6,002	13	11
	21,338	14	2

From Collr. of Chingleput, 2nd in Cons., 12th May 1834.

From Collr. of Chingleput, 3th in Cons., 25th Sept. 1834.
To do., 25th in Cons., 25th do.

"Up to the end of fusly 1243 arrears had accrued against the Mootah as shewn in the Margin. The Collector in reporting them to the Board stated his concurrence in the opinion previously expressed by Mr. Cotton that B. Soobaroya Moodely, the son of T. Vadachella Moodely possessed the right of succession to the Mootah, and recommended that he should be recognized as Mootahdar and called upon to pay the balances. Bala Soobaroya Moodely appearing both unwilling and unable to discharge them, the Board authorized the sale of the Mootah."

"It was accordingly put up for sale on the 22nd Ultimo, and bidders being deterred by the large amount of balances against the Estate it was knocked down to Government for Rupees 800 the permanent Beriz being 6,020-3-2. The Board beg to recommend that the purchase on account of Government may be confirmed, and that sanction may be granted for debiting the amount of purchase money and writing off the remaining balance, which is shewn by the Statement accompanying the Collector's letter of the 22nd November to be, including Sibbendy charges, Marramut, and advances for cultivation, Rupees 22,473-4-0."

In Cons., 18th Decr. 1834.

305. The following order was passed by Government under date the 12th December 1834.

"The Governor in Council sanctions the purchase of the Mootah of Todoor on account of Government for Rupees 800. He desires that the Board of Revenue will explain particularly upon what grounds they recommend that the whole of the balance amounting to Rupees 22,473-4-0 shall be written off."

306. The following letter was submitted to Government under date the 5th January 1835.

"With reference to the order of Government dated the 12th on my letter of the 8th Ultimo reporting on the Mootah of Todoor in the Chingleput District, by which order the Board are desired to explain particularly upon what grounds they recommend that the whole of the balance amounting to Rupees 22,473-4-0 shall be written off." I am directed to state, that their recommendation in question is grounded on the following reasons."

1st. "The circumstance of upwards of three fourths of the arrears having accrued under Circar management, and the remainder Viz. the arrears of fusly 1239 before the present proprietor succeeded to the Estate."

2ndly. "The minority of Bala Soobroy which expired only at the close of the last fusly."

3rdly. "The low price at which Government have bought the Estate Viz. 800 Rupees. The Permanent assessment on it being Rupees 6,020, and, 4thly, the poverty of the family which is such the Collector states as to preclude any hope of their discharging the balance; as also the circumstances stated in para. 11 of the Collector's letter of the 17th June 1833 from which it appears that the Estate has always been an unprofitable one to the proprietors. The Board regret that they omitted to lay their particular reasons for recommending the remission before Government, but they trust that those now offered will be deemed sufficient to relieve the late Zemindar from the heavy demand against him."

In Cons., 27th June 1833. 307. The following order was passed by Government under date the 13th January 1835.

"Upon the explanation submitted in the above letter the Governor in Council resolves that the balance of Rupees 22,473-4-0 standing against the Mootah of Toodoor which has been purchased on account of Government, shall be written off to profit and loss."

308. A Copy of the foregoing correspondence was sent to the Collector on the 15th January

PURCHASE OF THE MOOTAH OF MANAMAY ON ACCOUNT OF GOVERNMENT.

309. The following letter was addressed to Government under date the 14th September.

To the Chief Secy. to Govt., in Cons., 14th Sept. 1835. "I am directed by the Board of Revenue to request you will submit for the orders of Government the accompanying letter from the Collector of Chingleput reporting the sale, and purchase on behalf of Government, of the Mootah of Manamay in that District for Rupees 905, for which an order has been issued for the payment of the surplus in excess of the Government demand of Rupees 83-4-0 to the late Mootahdar, the sanction of the Right Honorable the Governor in Council is requested."

In Cons., 28th Sept. 1835. 310. The following order was passed by Government under date the 22nd September.

"The Right Honorable the Governor in Council sanctions the purchase on account of Government of the Mootah of Manamay in the District of Chingleput for Rupees (905) nine hundred and five, and grants authority for the payment of the surplus in excess of the Government demand to the late Mootahdar, amounting to Rupees (83-4) Eighty three annas four."

311. A Copy of the foregoing order was sent to the Collector on the 2nd October.

IRRECOVERABLE BALANCES OF LAND AND EXTRA REVENUE OUTSTANDING.

312. On the 30th April we submitted to Government the following Extract from our Proceedings under date the 20th of that month.

Proceedings, in Cons., 20th April 1835. "Read the following correspondence with the Collector, Chingleput regarding certain arrears of Extra revenue outstanding in that District from fusly 1233 to fusly 1242 inclusive, which recommends may be for stated reasons remitted."

(Here enter Nos. 378 and 648.)

	RS.	A.	P.
Moturpha 1237 to 1242	1,401	6	1
Small farms and Licenses 1237 to 1242	168	14	7
Sayer, Fusly 1233	4,862	5	9
Abkarry 1239	28	15	2
	6,461	9	7

"The total amount of the balances in question is Rupees 6,461-9-7, the particulars of which are shewn in the annexed Memorandum."

"The two first items are stated to be balances incurred in consequence of the severity of the late seasons, the recovery of which is considered impracticable owing to the distressed state of the parties against whom the demand stands."

"The Sayer balance has been due since fusly 1233, and is represented to be now irrecoverable, as large a portion as possible of the original balance having been recovered by the sale of the property of such of the renters, or their securities, as were residing in the District. The year in which this balance accrued the Collector observes was one of famine, and actually involved the renters in great losses."

Rupees 28 15 2. "The balance of Abkarry is stated to be the amount of wastage of arrack in Casks, which is therefore irrecoverable."

"Under the above explanation, the Board resolve to recommend that the whole of the above-mentioned arrears, amounting to Rupees 6,461-9-7 may be written off to profit and loss."

"Ordered that a copy of these Proceedings be forwarded for the orders of the Right Honorable the Governor in Council."

In Cons., 7th May 1835. 313. The following order was passed by Government under date the 5th May.

"The Right Honorable the Governor in Council is pleased to grant authority for writing off to profit and loss the arrears of Extra Revenue outstanding in the Chingleput District from fusly 1233 to fusly 1242 inclusive, amounting to Rupees (6,461-9-7) six thousand four hundred and sixty one Annas nine, and Pice seven."

314. The following letter was addressed to Government under date the 31st August.

"I am directed by the Board of Revenue to submit for the orders of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Chingleput, forwarding a Statement of arrears of Land and Extra sources of revenue outstanding in his District; the former from fusly 1233 to 1243 amounting to Rupees 4,428-14-8 and the latter for 1243 only, amounting to Rupees 1,649-12-10 making together Rupees 6,078-11-6, the remission of which he proposes."

"The balances on account of land revenue are stated to have accrued from the poverty, death and absence of the ryots and from failure of produce in Villages rented, on which consideration and adverting to the 10th para. of the letter from Government dated 11th July 1826 in which it is stated that the period to which demands for arrears of land revenue should extend, should in no case exceed two years after the close of the year in which the balance became due and might with advantage be confined to the commencement of the kists of the ensuing year or to the first 6 months of that year, the Board beg to recommend that authority may be granted for writing them off."

"The remaining sum proposed to be remitted consists of Rupees 165-6-11 under the head of Moturpha which is irrecoverable from the same causes as the arrears of land revenue, and Rupees 1,485-5-11 outstanding against the Abkarry renters, and is stated to be loss actually sustained by the renters in selling a smaller quantity of; spiritous liquors than that which it was estimated they would be able to dispose of; under these circumstances the Board beg to recommend that the two last items be also written off to profit and loss."

In Cons., 21th Sept. 1835. 315. The following order was passed by Government under date the 15th September.

"The Right Hon'ble the Governor in Council grants sanction for writing off to profit and loss the irrecoverable balances of land and Extra revenue outstanding in the Chingleput District; the former from fusly 1238 to fusly 1243, and the latter for fusly 1243 amounting in the aggregate to Rupees (6,078-11-6) six thousand and seventy eight, Annas eleven, and Pice six."

316. A copy of the foregoing order was sent to the Collector on the 23rd September.

BALANCE OF QUIT RENT OUTSTANDING AGAINST CERTAIN LAND BELONGING TO HISSAM-OOL-MOOLK.

317. The following letter was addressed to Government under date the 22nd December 1834.

"With reference to the correspondence noted in the Margin* I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council, the accompanying letter from the Collector of Chingleput, relative to the quit rent on the land belonging to Hissam Ool Moolk i Hall Bahdur, situated at Valasaumpaukum in his District, and to request the instructions of Government whether the balances now outstanding, being Rupees 2,495-8-6 for 19 years or from 1816 to 1834 should be written off in the accounts, and the demand for the quit rent, Rupees 131-5-6 per annum, omitted for the future in the annual Jummah."

To the Chief Secy. to Govt., in Cons., 22nd December 1834.
* To the Chief Secy., 9th in Cons., 9th January 1832.
From do., 31st January, in Cons., 6th Feby. 1832.

Fusly Fusly
11th in Cons., 22nd Decr. 1834.

In Cons., 8th January 1835. 318. The following order was passed by Government under date the 6th January 1835.

"The Governor in Council authorizes the sum of Rupees 2,495-8-6 to be written off. For the future the Collector will act under the orders contained in Mr. Wheatley's letter under date the 31st January 1832."

319. A copy of the foregoing correspondence was sent to the Collector on the 8th January.

EMPLOYMENT OF TAHSILDARS.

320. The following letter was received from Government under date the 8th August 1834.

"The Governor in Council having had under consideration the return of Tahsildars in the Collectorate of Chingleput, submitted in your Acting Secretary's letter dated the 14th Ultimo, and having observed that not one of the Tahsildars now employed had been in his present Office for so long a period as 8 months up to the date of the return and that only three of them had been previously employed in the office of Tahsildar, and only one of the three for so long a period as one year including his service in his present office, he desires that the Collector may be

From the Offg. Secy. to Govt., in Cons., 14th August 1834.

"called upon to explain how it happens that there is no person of experience in the duties of a Tahsildar employed in that situation in his District, and that he will submit a list of the Tahsildars who have been removed by him, showing with respect to each, his name, place of birth, and caste, the Talook from which he was removed, his length of service as Tahsildar in that Talook, his whole length of service as Tahsildar in his district, and the total period of his service in the employment of Government, with remarks explaining why he was removed from office and what has become of him."

"You will be pleased to submit the Collector's answer and the list required to be furnished by him with such remarks as you may think proper."

321. In reply we submitted the following letter to Government under date the 16th February 1835.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Elliott's letter of the 8th August last, No. 683, directing that the Collector of Chingleput be called upon to explain the fact of there being no person of experience employed as a Tahsildar in his district, and to furnish a list of the Tahsildars who have been removed by him, with information on certain stated points."

"The explanation required by Government is contained in the accompanying Letter and its enclosure. Mr. Maclean states that on his appointment to the Chingleput District he found only four Tahsildars who had held that office for more than one year, one of whom is dead and two reduced to subordinate situations. The number of Tahsildars dismissed from their situations is ten as exhibited in the statement which accompanies Mr. Maclean's Letter. All these Tahsildars would appear to have been removed upon a general charge of unfitness or neglect in their duties, principally their Police duties. Mr. Maclean states that in the beginning of 1833 there was neither "security for life or property" that this state of things could only be brought about or allowed to continue by the incapacity of the public servants in general and of the Tahsildars in particular. It appears however to the Board that a general assertion of this nature without positive and specific instances of incapacity or a dereliction of duty being adduced is not sufficient cause to dismiss an individual from his situation. The depredations of robbers cannot often be guarded against, or if committed, be detected, although there may have been no want of vigilance and activity on the part of the Head of Police. It is out of his power to guard effectually against the negligence if not connivance of his subordinate Police Servants, and indeed evidence of the exceedingly arduous nature of the duty of a Head of Police is to be found in Mr. Maclean's own letter wherein he observes [Para. 7] that "instead of aiding the executive officers of Police in their endeavours to detect crime and apprehend offenders, it is an universal practice among the inhabitants to pretend ignorance of one and the other or perhaps to conceal themselves till the search is over." It appears to the Board that Mr. Maclean has brought himself to view the removal and re-instatement of revenue servants with a great deal too much indifference. The system which now obtains in Chingleput as detailed in the latter part of para. 8 of Mr. Maclean's letter seems to the Board to strike at the root of all efficiency and integrity in the Native servants. Nothing can be more insecure than the tenure by which they appear to hold office. "All Natives," observes Mr. Maclean, "when they accept office as a Revenue or Police servant, in the Talooks especially, are aware of the frail tenure by which it is unavoidably held." The Board can hardly conceive any system more unjust to the individuals or more detrimental to the public interests than that declared by Mr. Maclean to be the practice in his District and the prevalent feeling among his Native Servants. It should be the Collector's duty to counteract this feeling as far as

"possible, instead of giving it strength by frequent removals from Office. It is in vain to expect that Natives of integrity, character, and talent will desire employment in the public service when the tenure of office is so insecure as it is stated to be in Chingleput, and it is equally hopeless from the same cause to look for efficiency and honesty on the part of those Native servants whose necessities may perhaps drive them to accept office to obtain even a precarious livelihood."

"On reference to the Statement furnished with Mr. Maclean's letter it will be observed that no fewer than Tahsildars were appointed to act temporarily as Tahsildars on probation and again removed as unfit. The Board conceive it to be the duty of the Collector to ascertain the fitness of a Tahsildar previous to his appointment with reference to his character and former services, and by a personal examination as to his qualifications and competency for the duties. He may occasionally be deceived, but the Board think this will not often happen."

"The Board have received a Petition from one of the dismissed Tahsildars, V. Iyavengar, No. 22 of 1835. which is herewith submitted; the grounds of whose dismissal is stated to be a remissness in his Police duties. This individual has been nearly 14 years in the service of Government, of which he was 9 years a Tahsildar in the Chingleput District, and if his own statement is entitled to credit, appears to have been an active and useful Revenue Servant. He requests that should it not be deemed expedient to restore him to his situation, he may receive a distinct authority to permit of his re-employment in the public service."

322. In reply we were informed that the following endorsement of Government was made on the Petition from V. Iyavengar late Tahsildar of Peddapollum dated 11th June.
3rd in Cons., 13th July.

"The Right Honorable the Governor in Council is pleased to authorize the Petitioner's being employed in the public service with reference to the letter from the Board of Revenue dated 16th February 1835."

CONDUCT OF THE SPECIAL ASSISTANT MR. GREENWAY.

323. The following letter was addressed to Government under date the 5th January 1835.

To the Chief Secy. to Government, in Cons. 5th Jan. 1835.	"I am directed by the Board of Revenue to
From the Collector, 6th in Consultation, 17th Nov. 1834.	"request you will submit for the consideration
From do., 19th in Cons., 27th do. "	"and orders of Government the accompanying
To do., 27th in Cons., 27th do. "	"correspondence with the Collector of Chingle-
From do., 4th in Cons., 8th December "	"put relative to the official conduct of his special
To do., 8th in Cons., 8th do. "	"assistant Mr. Greenway."
From do., 23rd December 1834, in Cons., 5th January 1835.	

"The Board were not willing to trouble the Government on the occasion of Mr. Maclean's first letters of the 6th and 19th November, and considered it sufficient to admonish Mr. Greenway, and to point out to Mr. Maclean certain parts of his proceedings towards the Special Assistant which appeared to them objectionable. Mr. Maclean in his letter of the 4th Ultimo expresses himself dissatisfied with the manner in which the Board had disposed of the reference he had made regarding Mr. Greenway's conduct, and urges a request that the matter may be brought under the consideration of Government. In this letter Mr. Maclean adduces two additional charges against Mr. Greenway which appeared to the Board of a nature which required that Mr. Greenway should have an opportunity of vindicating himself. On the 23rd Ultimo Mr. Maclean forwarded Mr. Green-

way's reply to the additional charges made against him; the Board's sentiments in respect to the circumstances detailed in Mr. Maclean's letter of the 6th and 19th November are given in their reply of the 27th of the same month, and they think that Mr. Greenway's answer to the additional charges made in Mr. Maclean's letter of the 4th Ultimo is satisfactory, and exculpates Mr. Greenway from any intentional dereliction of duty; the Board would advert to the Marginal notes of Mr. Maclean on Mr. Greenway's explanation which do not, in the Board's opinion, meet Mr. Greenway's statement and are in some instances not quite consistent with his original assertions. This is the Board think particularly observable in the circumstances connected with the grain in the Manimungalum Talook and in regard to the statement made in Para. 13 of Mr. Greenway's explanation."

"It is matter of deep regret to the Board that their time and that of the Government should be taken up on subjects of this nature, but on an attentive consideration of the circumstances detailed in these papers it does not appear to the Board that Mr. Greenway's conduct has been intentionally disrespectful, or insubordinate, and there is reason to think that his proceedings generally have been viewed by the Collector with a distrust which was ill calculated to promote that harmony and co-operation which is so essential to the due administration of the affairs committed to their keeping."

324. The following letter was addressed to Government under date the 26th March.

To the Chief Secy. to Govt., in Cons., 26th March 1835.	"With reference to my letter of the 5th January last, I am
16th in Cons., 26th March 1835.	"directed by the Board of Revenue to request that you will lay be-
	"fore the Right Honorable the Governor in Council, the accompany-
	"ing letter from the Collector of Chingleput enclosing copy of a
	"correspondence between himself and his Special Assistant Mr. Greenway."

"The correspondence in question refers to two instances in which Mr. Maclean considers the conduct of his Special Assistant to have been of an objectionable nature evincing a spirit of unbecoming opposition to his authority as Collector. 1st. In having returned unsigned certain stamp papers which were sent to him for signature by the Huzoor Stamp Dorogah, under Mr. Maclean's orders in November last and 2nd. in interfering with the proceedings of a Peon who was sent with a written order from Mr. Maclean to superintend the catching of some Teal in the Ootramaloor Tank."

"In submitting this correspondence to Government agreeably to Mr. Maclean's request the Board think it proper to state their opinion, that, as regards the 1st case, Mr. Greenway's conduct in declining to sign the Stamp papers was sufficiently visited by the severe reprimand contained in the Collector's public letter to him, his reply to which appears to be quite unexceptionable. As regards the 2nd case, the Board think on Mr. Greenway's explanation of the circumstance, which they see no reason to discredit, that they do not warrant the inference drawn by Mr. Maclean that Mr. Greenway intended to treat his authority with disrespect. The observation made by Mr. Maclean at the end of the 3rd Para. of his letter appears to the Board uncalled for and unwarrantable."

"In conclusion the Board observe that they see nothing in the correspondence to justify the extreme exercise of authority to which the Collector appears to have resorted, by suspending Mr. Greenway entirely from his revenue functions, and restricting him to the performance of the Police duties of Conjeevaram and Ootramaloor. There was obviously no necessity for taking this step of his own authority as he was in a situation to receive an answer from the

"Board to any reference made to them within 24 hours. The Board observe that Mr. Maclear passed the order on the 26th February but did not report it till the 16th March."

325. In reply we received from Government the following Extract from the Minutes of Consultation under date 27th October.

"On a review of the correspondence submitted with the foregoing letters the Right Honorable the Governor in Council cannot coincide in opinion with the Board of Revenue either as to the degree of Mr. Greenway's culpability or the measures required to be adopted in support of the Collector's authority."

Extract from the Minutes of Cons., dated 27th October, in Cons., 5th November 1835.

"Although some parts of Mr. Greenway's conduct of which the Collector complains may not sufficiently warrant the construction put upon them by the Collector, yet the whole tenor of Mr. Greenway's conduct towards his superior, the disposition and feelings manifested by him, not only in the correspondence forwarded by the Collector, but by several of the observations contained in his explanatory letters to the Board; his presumptuous sensitiveness under very mild rebuke for neglect which might have justified severe censure, shown in the 9th Para. of his letter to the Board of the 22nd December 1834, and the want of all decent consideration for his superior evinced by the remarks and imputations contained in the 19th Para. of that letter, satisfy the Right Honorable the Governor in Council that the admonition intended by the Board of Revenue to be conveyed to Mr. Greenway would be ineffectual as a remedy for the evils of which the Collector complained, and that the removal of Mr. Greenway under circumstances which shall strongly mark the disapprobation of Government is the only means of bringing that Gentleman to a proper sense of the relative position of a Principal and subordinate in public employment and of the line of conduct required by Government that the latter should adopt towards the former."

"Adverting to the correspondence submitted by the Board of Revenue with their Deputy Secretary's letter of the 26th March the Right Honorable the Governor in Council considers it necessary to notice the very objectionable practice brought to light by the Teal transaction, of European Officers in virtue of their official position interfering in the supply of a Marketable commodity, and directs that the Board of Revenue be desired to issue instructions which shall prevent such practice in future."

"The Right Honorable the Governor in Council concurs in the view taken by the Board in the last para. of their Deputy Secretary's letter of the 26th March, as to the impropriety of the step taken by the Collector in suspending Mr. Greenway entirely from his revenue functions of his own authority, a step not warranted by the circumstances of the case; had it been a power within the Collector's jurisdiction to exercise, which according to existing Regulations it is not, and if it had been, very inexpedient and unfitting to have resorted to, while the superior authority of the Board of Revenue was at hand, and considers Mr. Maclean further censurable for having delayed for so long a period, as is stated by the Board, to report a measure of so much importance."

"The Right Honorable the Governor in Council does not consider it expedient that the office of special Assistant to the Collector of Chingleput should be continued, and in conformity with the view taken of Mr. Greenway's conduct resolves, at the recommendation of the President, that he be nominated Register to the Zillah Court of Malabar, with an intimation that his advancement in the service will depend on the reports which may be made of his conduct by his official superiors."

326. A Copy of the foregoing Extract was sent to the Collector on the 3rd December.

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AUTHORITY TO COMPLETE THE ASSESSMENT OF THE THREE TALOOKS OF MANEMUNGALUM, PEDDAPOLIUM AND NAYER.

327. On the 12th December we submitted to Government the following Extract from our Proceedings under date the 7th of that Month.

Proceedings, in Cons., 7th December 1835. 'Read again letters from the Collector of Chingleput dated 22nd April 1835.'

In Cons., 30th April 1835.

In Cons., 9th Nov. 1835. "Do. do. 29th October 1835."

'The assessment of the 4 Talooks of Conjeveram, Otramalore, Carangooly and Tripalore in Chingleput was completed [with exception of a few Villages in each] by Mr. Viveash; but having been removed suddenly to Madura, he was unable to give a detailed account of his proceedings; leaving that to be done by his successor, he submitted a brief statement of the results, in his letter dated 31st August 1828, observing merely that the work had been effected generally agreeably to the practice prevailing in the Ceded Districts and the instructions of the Board bearing date the 22nd May 1817.'

'The Board finding themselves unable with the imperfect information before them to form a satisfactory judgment of the results of the survey assessment in those Talooks as exhibited in the accounts, they called upon the Collector, to examine them in detail, Village by Village, and Talook by Talook, with reference particularly to the instructions which the Board had directed to be observed in forming the assessment, especially those contained in their Proceedings under date 19th May 1825 which were fully approved by Government, and desired him to report fully on the subject noting carefully in what points those instructions had been deviated from. Until this examination should be made the Board thought it would be inexpedient to extend the same system to other parts of the District, the further progress of the work was therefore stopped, and there are 3 Talooks into which the assessment has not yet been carried. The examination ordered by the Board and approved by Government was commenced by Mr. Cotton, but he was removed from the charge of the District before it was completed, and it appears that nothing has been done in it since. In the Minutes of Consultation under date the 3rd June 1834 it was observed by Government that it should be "a primary object with the present Collector to revise the survey and field assessment so far as it has already been carried, tracing carefully the process by which it was effected, and strictly examining and testing the results by the old accounts. He will then [it was added] lay his observations before the Board of Revenue, and after receiving their instructions, will proceed to complete the work throughout the District." These observations having been communicated to the Collector, he states that he is now ready to give effect to the orders of the Board, but requests an additional Establishment to assist him.'

'If the Collector had only to revise the work already done as the Board formerly intended, it would they think be possible to effect the object without the assistance required, but considering how desirable it is to substitute as speedily as possible a regular assessment for the present evil system of determining the revenue to be levied annually on account of Government, by actual division or Estimate of the crops, the Board upon mature deliberation are of opinion that it is advisable that the Collector should proceed in the first instance to settle the assessment in the three remaining Talooks, which have been already surveyed, and in which, for the

'most part, it is understood, the lands have been regularly classed and valued by assessors. The assessment of these Talooks being carefully examined as it proceeds by the Board, the results will be a good test by which to prove the correctness and sufficiency of the rates adopted in the other Talooks which is another strong reason for following this course of proceeding instead of that before prescribed.'

'The Board therefore resolve with the sanction of Government, to direct the Collector to complete the assessment of three Talooks of Manimungalum, Peddapollum, and Nayer. In the important part of the work which remains to be executed by him, the Collector will be guided by the report of Mr. Smalley on the assessment of the Talook of Chingleput and the observations of the Board and Government thereupon, and more especially by the instructions contained in the Proceedings of the Board under date the 19th May 1825 which were prepared after much deliberation, and discussion with the Collector, and issued with the full approval of Government to direct attention particularly to those considerations which were deemed to be of essential importance in order to a just determination of the assessment. The Collector will also refer to the letter of the Board dated 9th March 1831 containing instructions for the revision of the assessment in the 4 Talooks of Conjeveram, Caran-gooly, Ootramaloor and Tripaloor. On any points in which the Collector may meet with difficulty, or may desire more particular instructions, he will make a reference to the Board, with whom he will be in continual communication.'

'The Collector wishes to place his Naib Sheristadar at the head of the survey Establishment. The Board see no objection to this arrangement, as the Collector will of course avail himself of the experience and advice of the Head Sheristadar, in forming his own judgment. It will be necessary to provide for the duties of the Naib Sheristadar while he is employed in this work, the best arrangement will probably be to call up one of the Tahsildars to the Huzoor Cutcherry, to whom the Board think it will be sufficient to assign a salary of 100 Rupees a month. Under the Naib Sheristadar the Collector recommends an Establishment of 4 Goomastahs and an English Writer, for whom an allowance of 105 Rupees a month the Board conceive will provide sufficiently. The Board accordingly recommend that sanction may be granted for an allowance of 100 Rupees a month to the person who may be appointed to act for the Naib Sheristadar while employed in forming the assessment, and 105 Rupees for the pay of 4 Goomastahs and an English Writer to be employed under him, total Rupees 205 per mensem, which is less by Rupees 8 than the pay of the Establishment of the special assistant lately reduced.'

'Ordered that a Copy of these Proceedings be submitted for the orders of Government.'

328. A Copy of the foregoing Proceedings we transmitted to the Collector on the 17th December.

In Cons., 23th December. 329. The following order was passed by Government under date the 22nd December.

'The Governor in Council authorizes the Board of Revenue to issue orders for the completion of the assessment in the three Talooks of Manimungalum, Peddapollum and Nayer in the District of Chingleput, and entirely approves of the instructions to the Collector as to the mode in which he should proceed in this important work, and sanctions the monthly expense proposed to be incurred on this account amounting to Rupees (205) Two hundred and five.'

330. A copy of the foregoing order was sent to the Collector on the 28th December.

MOTURPHA TAX ON THE STONE CUTTERS.

331. The following letter was addressed to Government under date the 17th September.

"With reference to the order of Government in the Public Department dated 11th August last, transmitting for the consideration and report of the Board of Revenue a letter from the Military Board representing that the Stone Cutters employed by the Superintending Engineer at St. Thomas' Mount and Poonamallee had stopped work in consequence of a tax imposed on them, I am directed to submit the accompanying report on the subject from the Collector of Chingleput."

To the Chief Secretary, in Cons., 17th September 1835.
In Cons., 17th Augt. 1835.
14th in Cons., 17th Sept. 1835.

"It will be observed that the tax now complained of is not a recent imposition having been levied by the Motadar of Palavarum under the head of Moturpha so long as the right of the Mootahdar to collect the tax remained unquestioned. Upon the resumption of the Moturpha by the Government the demand was still continued, tho' nothing was actually collected till the year 1827 when on a representation from the Military Board the demand on the Stone Cutters in Government employ was ordered to be suspended till the issue of further instructions; no orders however having been received the operation of the tax has remained in abeyance till the present time."

"The Board concur with Mr. Maclean in thinking that the mere circumstances of individuals being in Government employ should not exempt them from payment of a tax which has been imposed in conformity with the usage of the country and in the instance in question there can be no other plea for exemption for the occupation is profitable, and the tax trifling in amount. Adverting to this opinion and the provisions of Regulation V. of 1832, which declare the Moturpha tax to be payable by all persons exercising arts, trades or professions which, according to the custom of the Country have hitherto rendered persons exercising them liable to that tax, the Board would recommend that the Collector of Chingleput be authorized to enforce the payment of it by the Stone Cutters."

"I am directed however to observe that the reimposition of a tax held in abeyance by order of Government is equally, with the fresh imposition of one, objectionable without the previous sanction of the Government and that Mr. Maclean will be instructed to abstain from such a proceeding in future."

In Cons., 29th October. 332. In reply we received from Government the following Extract from the Minutes of Consultation under date 20th October.

"The Right Hon'ble the Governor in Council concurs with the Board of Revenue in the opinion expressed in their letter of the 17th Ultimo No. 437 that there is no sufficient reason for exempting Stone Cutters in the service of Government from a tax which has been imposed in conformity with the usage of the country and accordingly authorizes the Collector of Chingleput to enforce payment of it by all the Stone Cutters in his District without any exception."

"The order of Government referred to in the 2nd para. of the letter of the Board of Revenue mentioned above, it is observed, directed the suspension of the tax not on Stone Cutters as therein stated, but on Iron Stone Jelly, which was subsequently on the 6th November 1827 on a report from the Board of Revenue of the 29th of the preceding month entirely remitted. As it appears that this resolution from oversight was omitted to be furnished at the time to the Board of Revenue, it is

Vide Enclr., in Cons., 29th October 1835.

"ordered to be now communicated to them for their information and guidance with reference to their Secretary's letters dated the 29th October 1827 No. 440 and 17th Ultimo No. 437."

In Cons., 29th October.

333. A Copy of the foregoing correspondence was sent to the Collector on the 29th October for his information and guidance.

DRAFT OF REGULATION FOR EXTENDING THE PROVISION OF REGULATION III. OF 1820 AND IX. OF 1831 TO THE ARTICLES OF GANJAH AND BANG.

334. The following letter was addressed to Government under date the 12th March.

"I am directed by the Board of Revenue to request you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput suggesting for reasons therein detailed that certain restrictions should be placed upon the storing of Ganjah and Bang beyond the limits of the Madras Mettoos."

To the Chief Secy., in Cons., 12th March 1835.
4th in Cons., 12th March 1835.

"The Collector suggests that the storing of the abovementioned Articles should be placed under the same restrictions as those to which Tobacco is liable under the provisions of Regulation III. of 1820."

"By Regulation IX. of 1831 it is provided that it shall be competent to the Governor in Council, by an order in Council to extend the provisions of Regulation III. of 1820 Mutatis Mutandis, to any of the principal Towns in the territories subject to the Presidency of Fort St. George, to which it may be deemed expedient to apply them. The Board think it advisable that there should be more check than exists at present upon the illicit introduction into Madras of Ganjah and Bang but a legislative enactment appears to be necessary to effect the proposed object. If Government concur in the expediency of the measure it appears to the Board that it can be best attained by the enactment of a Regulation similar to Regulation IX. of 1831 empowering the Governor in Council by an order of Council to extend the provisions of Regulation III. of 1820 to the Articles of Ganjah and Bang with a modification as to the quantity licensed to be stored, which in the case of these latter Articles is proposed to be half a Viss instead of 5 Viss the quantity fixed for Tobacco. The Board would recommend that this course be adopted."

In Cons., 8th June 1835.

335. The following order was passed by Government under date the 7th April.

"The Right Honorable the Governor in Council desires that a Regulation may be drawn up accordingly and submitted with this explanation to the Supreme Government."

336. The following letter was addressed to Government under date the 8th June.

"With reference to Mr. Peter's letter of the 12th March last No. 99 and the order of Government thereon dated 7th April last No. 377 I am directed by the Board of Revenue to submit the accompanying Draft of a Regulation for extending the provisions of Regulation III. of 1820 and IX. of 1831 to the articles of Ganjah and Bang."

To the Chief Secy., in Cons., 8th June 1835.

A Regulation for authorizing the Governor in Council of Fort St. George to extend the Regulations of III. of 1820 and IX. of 1831 to the articles of Ganjah and Bang.

1st. From and after the——it shall be competent to the Governor in Council to extend the provisions of Regulation III. of 1820 and IX. of 1831 to the articles of Ganjah and Bang.

2nd. The quantity of Ganjah and Bang which each person shall be allowed to have in his possession without a license within the limits specified in any such order shall not extend half a Viss.

MAUNIUM LANDS CLAIMED BY SUBADAR LALL MEYAH KHAN.

337. The following letter was addressed to Government under date the 20th August.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput, with its enclosure, containing the particulars regarding the services &c., of Lall Meyah Khan, required in the orders of Government dated the 12th December last, upon Mr. Stevenson's letter of the 27th November 1834, submitting the claim of the abovementioned individual, to a tract of Maniem land in the Village of Cadapaukum in the Carangooly Talook."

To the Chief Secy., in Cons., 20th Augt. 1835.
4th in Cons., 15th June 1835.
In Cons., 16th Decr. 1834.

"With the additional information now before them, the Board beg to repeat their recommendation of Lall Meyah Khan's claim to the favorable consideration of Government. The Subadar is stated to have enlisted at Amboor in North Arcot in 1788 and to have borne an excellent character during an uninterrupted service with his Regiment of 44 years and no doubt seems to be entertained by the Collector of his identity as the representative of the late Mauniumdar."

In Cons., 15th October.

338. In reply we received from Government the following Extract from the Minutes of Consultation under date 6th October.

"From the information now submitted with the letter from the Adjutant General of the Army added to that furnished in the letter from the Secretary to the Board of Revenue dated the 20th August last No. 338 and the testimony borne to the high character of Lall Meyah Khan Soobadar of the 7th Company of the 1st N. V. Battalion both by the Officer Commanding that Battalion and by Captain C. A. Brown of the 15th Regt. N. I. in which Corps the Soobadar lately served, the Right Honorable the Governor in Council entertains no doubt as to the validity of his title to the tract of Manium land claimed by him in the Village of Cadapaukum in the Carangooly Talook in the district of Chingleput, and accordingly grants authority for making the land in question over to him, on the distinct understanding that he is not to prefer any claims to the proceeds of the land already brought to the public account."

Minutes of Cons., 6th Octr. 1835.

339. A Copy of the foregoing correspondence was sent to the Collector on the 15th October.

ON THE SUBJECT OF A ROBBERY COMMITTED AT THE SAYER CHOWKY OF PALAVERAM.

340. The following letter was addressed to Government under date the 23rd February.

"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 correspondence from the Collector of Chingleput upon the subject of a robbery committed on the night of the 13th January 1834 at the Sayer Chowky of Palaveram whence a sum of Rupees 230-1-0, being the collections from the 1st of that month, was carried off."

To the Chief Secy. to Govt., in Cons., 23rd Feby. 1835.
From Collr., 20th Novr., in Cons., 1st Decr. 1834.
To do., 8th in Cons., 8th December
From do., 20th Jan., in Cons., 2nd Feby. 1835.
To do., 2nd in Cons., 2nd February
From do., 13th in Cons., 23rd do.

"It appears from Mr. Maclean's first report upon the subject, which is dated the 20th November last, that the loss in question is attributable entirely to gross neglect on the part of the Sayer Aumeen, whom, as well as 3 peons to whom suspicion attached of having been concerned in the robbery, he dismissed with forfeiture of their pay to the date of dismissal. The Collector also stopped the pay of all the other servants attached to the Chowky until the completion of the enquiry into the matter, which took place in March, more than two months after the robbery occurred. The total amount of pay stopped is Rupees 191-3-8, which the Collector proposes to carry to the account of Government, and to write off the difference between that sum and the amount stolen Viz., Rupees 38-13-4."

"The Board think that the dismissal of the Aumeen and the 3 peons above alluded to, with forfeiture of their pay, was a proper measure on the part of the Collector, but they consider it hardly fair that the rest of the establishment upon whom no suspicion rests, and who have been continued in employment, should be made to forfeit their pay, for the protracted period which elapsed between the occurrence of the Robbery and the investigation into it; they would recommend therefore that the Collector may be authorized to write off the amount stolen, Rupees 230-1-0 to profit and loss and to carry to the account of Government the sums forfeited by the Aumeen and the three peons dismissed."

"The Board do not consider the explanation given by the Collector of the delay which occurred before the occurrence of the robbery was brought to notice, to be by any means satisfactory, as it could not have required much time to communicate the intelligence conveyed by his report of 20th November last."

In Cons., 9th March 1835. 341. The following order was passed by Government under date the 6th March.

"The Governor in Council is pleased to authorize the sum of Rupees (230-1) two hundred and thirty, and annas one, to be written off to profit and loss and the sums forfeited by the Aumeen and three Peons to be carried to the account of Government. The Board will be pleased to give such orders as they may deem proper respecting the servants who are declared by Mr. Maclean to have been negligent in their duty. Their conduct requires more investigation than appears to have been given to it by the Collector if the few remarks submitted with his letter constitute all the information upon the subject that is before the Board."

342. A Copy of the foregoing correspondence was sent to the Collector on the 9th March.

AUTHORITY TO CREATE A NEW TALOOK.

343. The following letter was addressed to Government under date the 16th November.

"With reference to the resolution of Government dated the 4th September last No. 1065, To the Chief Secy. to Govt., 26th in Cons., 16th Nov. 1835. In Cons., 7th Sept. 1835. From the Collr., 27th Oct., in Cons., 9th Nov. 1835. From do., 4th in Cons., 16th do. "sanctioning the Moyan Zabithah of the establishment of the Collector of Chingleput for fusly 1245 forwarded with my letter of the 24th of the preceding month, 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 letters from Mr. Maclean, requesting permission to create a new talook in his District, and proposing certain alterations in his Moyan Zabithah, partly in order to provide for the management of the new talook, and partly with reference to the abolition of the office of Special Assistant and with a view to the better arrangement of the establishment generally."

"It is proposed that the new talook should consist of the whole country in the immediate vicinity of the Presidency, a measure which for the reasons stated by Mr. Maclean the Board approve of. The result of the alterations in the Moyan Zabithah including the salary of the servants to be attached to the additional talook will be a saving to Government of Rupees 312-4-0 per mensem or Rupees 3,747 per annum, which is thus explained; the amount already sanctioned is Rupees ... 11,489 8 0 From this it is proposed to deduct the late Special Assistant's Establishment ... 213 8 0 And the Establishment of the Streeharicottah pans lately abolished ... 98 12 0 312 4 0

"leaving Rupees ... 11,177 4 0 to be distributed in the manner proposed in the enclosure in Mr. Maclean's letter, the whole of the arrangements have the Board's approval; and they accordingly beg to recommend that they may be sanctioned."

In Dy. Cons., 26th Nov. 1835. 344. The following order was passed by Government under date the 24th November.

"The Right Honorable the Governor in Council authorizes Mr. Maclean to create a new Talook in his District, and sanctions the alterations proposed to be made in his Moyan Zabithah, by which a reduction of Rupees (312-4) three hundred and twelve and annas four per mensem or Rupees (3,747) three thousand seven hundred and forty seven per annum will be effected in the expence of the present establishment of the District."

345. A copy of the foregoing correspondence was sent to the Collector on the 25th November.

RELATIVE TO A DISPUTED RIGHT OF SUCCESSION TO THE SHOTRIUM VILLAGES OF MANALLY.

To the Chief Secy., in Cons., 12th October 1835. 346. The following letter was addressed to Government under date the 12th October.

"I am directed by the Board of Revenue to request you will submit for the consideration and orders of Government the correspondence with the Collector of Chingleput noted in the Margin relative to a disputed right of succession to the Shotrium Villages of Manally consequent on the death of Tombeyapha Moodely the last Incumbent which occurred on the 2nd January 1834."

"The parties between whom the right of succession is disputed are Moodoo Kistnah Moodely and Apparow Moodely, both of whom have in numerous addresses brought their conflicting claims to the notice of the Board. The Villages in question are held under attachment pending the settlements of the points at issue, but as there seems no expectation of any amicable compromise between the claimants and as the Provisions of Regulation 4 of 1821, preclude the Courts of Adalut from entertaining suits involving claims to grants held under tenures of this description, reserving to Government the exclusive power to determine thereon, the present reference is made, in the hope that the information which the correspondence now submitted affords, will enable the Right Honorable the Governor in Council to dispose of this question without further enquiry or delay."

"These Shotriums are stated to have been granted by the Nabob Anavur Khawn to Moodoo Kistnah Moodely the grandfather of the present claimants, upon whose demise in 1788, leaving families by three different Wives, a deed of partition was made under which both parties now claim. The instrument in question after providing for the division into three shares of the personal property of the deceased, recited that the Shotrium of Manaly should be held by the family as joint or common property, inalienable either by sale or mortgage, the management to be vested in the first instance in the eldest son Soobyapah Moodely, after him in the other sons in succession, eventually in the eldest and most competent member of the three families, and so on through their Posterity."

"Under the provisions of this Deed, the shotrium was first held by Soobyapah Moodely the eldest son by the first wife who died in 1794, Chinniah Moodely eldest son by the second wife, and father of Moodookistnah one of the present Claimants, then succeeded to the management; upon his death in 1816, the succession devolved upon Tombayapah Moodely, a son of the original Shotriumdar by his third wife, this person, as stated above, died on the 2nd January, and his eldest son Apparow Moodely claims of right to succeed to the whole property."

"Soobyapah Moodely having died without issue the elder branch of the family has become extinct, and Apparow Moodely now seeks to set aside the right of Moodoo Kistnah Moodely, the eldest son of the second family, chiefly on the ground that Chinniah his father died without assigning his share of the shotrium to his sons, as he was empowered to do under the deed of partition. He urges that having failed to do so, the property devolved exclusively to his father Tombayapah, who previous to his death transferred it to him (the son) in writing. When reference is made to the general tenor of the Deed, the Board consider this objection as altogether frivolous. A 2nd objection founded upon a decision of the Supreme Court in a cause incidentally connected with this matter, it is observed, is also considered by Mr. Maclean to be altogether irrelevant to Moodookistnah's claims."

"Under these circumstances the Board concur with the recommendation of the Collector to Register the Shotriums in the names of the Heirs of Chinniah and Tombayapah Moodely, placing however the management in the hands of Moodookistnah as the recognized head of the Family, and they accordingly solicit the sanction of Government for this arrangement. Moodookistnah it will be seen acknowledges the rights of the junior branch of the family to half the profits of the shotrium, and Apparow will be at liberty to ascertain the actual produce through the Village Curnums."

In Cons., 2nd Novr. 1835. 347. The following order was passed by Government under date the 27th October.

"Under the circumstances represented in the foregoing letter the Right Honorable the Governor in Council sanctions the arrangement suggested in the concluding paragraph for Registering the Shotrium Villages of Manaly in the names of the heirs of the late incumbent Chinniah and Tombayapah Moodeliars and for placing the management of the Villages in the hands of Moodookistnah as the recognized head of the family."

348. A copy of the foregoing correspondence was sent to the Collector on the 9th November.

INCORPORATING THE DEVASTANUM VILLAGES WITH THE AUMANIE ONES AND TO GRANT A FIXED MONEY ALLOWANCE IN LIEU, FOR THE SUPPORT OF THE PAGODAS FOR WHICH THEY WERE ALIENATED.

349. The following letter was addressed to Government under date the 20th August.

"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 Chingleput, suggesting that the Devastanum Villages in that District may be incorporated with the Aumanie ones, and a fixed money allowance calculated upon the net proceeds be paid on account of the Pagodas for the support of which they were alienated."

To the Chief Secy. to Govt.,
in Cons., 20th August 1835.

11th in Cons., 20th Aug.
1835.

"The Board entirely concur with the Collector in the opinion expressed by him as to the expediency of this measure, but as they are not aware what arrangements may be in contemplation with reference to the statements of Hindoo and religious Establishments called for by the Honorable Court of Directors and submitted to Government under date the 17th Instant, they know not how far it may be advisable to take immediate measures for carrying it into effect. In the mean time they request that Mr. Maclean's letter may be submitted for the information of Government."

In Cons., 12th Novr. 1835. 350. In reply we received from Government the following Extract from the Minutes of Consultation under date the 3rd November.

Minutes of Cons., 3rd Novr. "Read the following letter from the Secretary to the Government of India dated 5th October 1835."

"I am desired by the Honorable the Governor General of India in Council to acknowledge the receipt of your letter No. 1115 dated the 11th Ultimo, submitting for the sentiments of the Supreme Government as to whether the proposition of incorporating the Devastanum Villages in Chingleput with the Aumanie ones, and to grant a fixed money allowance in lieu for the support of the Pagodas for which they were alienated, suggested by the Collector of Chingleput, may be carried into immediate effect."

"In reply, I am directed to request, that the Right Honorable the Governor in Council will be pleased to exercise his own discretion with regard to the proposed arrangement."

"The Right Hon'ble the Governor in Council grants authority for incorporating the Devastanum Villages in Chingleput with the Aumanie ones in that District, and will be prepared to grant a fixed money allowance in lieu for the support of the Pagodas for which they were alienated on being informed of the net proceeds of the Villages to be resumed."

"Ordered that this Resolution be communicated to the Board of Revenue for their information and guidance, with reference to their Secretary's letter dated the 20th August last No. 394."

351. A copy of the foregoing correspondence was sent to the Collector on the 12th November.

AUTHORITY FOR STRIKING OUT OF THE SHOTRIUM BERIZ OF THE VILLAGES OF TEROOPALAVENAM AND VOMBAUKUM ON ACCOUNT OF CERTAIN LANDS TRANSFERRED TO THE DUTCH.

352. The following letter was addressed to Government under date the 23rd February.

"With reference to the 2nd para. of the orders of Government upon Mr. Bruce's letter of the 23rd June last, in which it is suggested that the remission made since Fusly 1281 from the Shotrium Beriz of the Villages of Teroopalavanum and Vombaukum on account of lands transferred to the Dutch, should be struck out of the accounts altogether, I am directed by the Board of Revenue to

To the Chief Secy., in Cons.,
23rd February 1835.
In Dy. Cons., 26th June 1834.
To the Collr., 14th in Cons.,
14th July 1834.
From do., 12th in Cons.,
23rd Feby. 1835.

"request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Chingleput."

"The extent of the land in question was 75 Cawnies, the remission heretofore granted on account of which amounted to Rupees 386-1-9 per annum, which would appear from the Collector's letter of the 12th Instant was calculated on the five years average actual produce of the whole lands of the Village. This settlement Mr. Maclean observes, seems to be objectionable as it would have been fairer to confine the average to the actual produce of the 75 Cawnies in question, instead of the whole Village the amount to be remitted according to this computation is Rupees 308 viz.

		C.	Rs.	A.	P.
On account of the cultivated portion	...	47 2½	220	15	9
Do. uncultivated do.	...	27 13½	87	0	3
		75	308		

"in the above computation Mr. Maclean has fixed the assessment on the waste, Cawnies 27-13½ at two thirds of the average shist per Cawney of the cultivated portion. The Board consider that the remission on this land should have been thus calculated in the first instance and they recommend that sanction may be granted for striking out of the shotrium beriz of the Village of Teroopalavanum, from which the lands in question were transferred, the sum of Rupees 308 instead of 386-1-9 the remission hitherto allowed. It appears that the Village of Vombaukum has received a portion, it is not stated how much of this annual remission, altho' it was in no way concerned in the boundary dispute, and therefore could have no claim to any part of the remission. The remission should the Board think be confined to the Village of Teroopaulavanum as recommended by the Collector."

In Cons., 16th March 1835. 353. The following order was passed by Government under date the 10th March.

"The Governor in Council observes that it is very true that the average (if taken at all) ought to be taken upon the 75 cawnies in question, but an average of produce on any lands and particularly on lands artificially irrigated (and therefore varying widely from year to year) is a very fallible criterion unless the years selected were average years, which important point the Board are requested to ascertain."

354. The following letter was submitted to Government under date the 20th April.

"Adverting to the order of Government of the 10th Ultimo on the subject of a remission to certain Villages in Chingleput on account of the transfer of a portion of their lands to the Dutch Government, I am directed by the Board of Revenue to transmit a further communication from the Collector of Chingleput stating the grounds on which the average of the sum recommended to be struck out of the Shotrium Beriz was fixed: the fairness of which the Board see no reason to doubt."

In Cons., 7th May 1835. 355. The following order was passed by Government under date the 1st May.

"Under the explanation contained in the letter of the Collector of Chingleput submitted with the above, the Right Honorable the Governor in Council is pleased to grant authority for striking out of the Shotrium Beriz of the Village of Teroopalavanum the sum of Rupees 308 instead of Rupees 386-1-9 the remission hitherto allowed."

356. A Copy of the foregoing order was sent to the Collector on the 13th May.

WRITING OFF THE ARREARS AGAINST CERTAIN RESUMED SHOTRIUM VILLAGES AND WRITING OFF THE PERMANENT BERIZ OF CERTAIN MOOTAHS PURCHASED ON ACCOUNT OF GOVERNMENT.

357. The following letter was submitted to Government under date the 17th September.

"I am directed by the Board of Revenue to request that you will lay before the Right Hon'ble the Governor in Council the accompanying letter from the Collector of Chingleput, requesting special sanction for the sum of Rupees 9,710-6-2 being the amount of arrears against certain resumed Shotrium Villages, written off in his accounts under the supposed general authority of Government for resumption."

To the Chief Secy., in Cons.,
17th September 1835.

21st in Cons., 17th Sept.
1835.

"Referring to the remarks of the Board on each item of remission as entered in Statement No. 2 accompanying the Collector's letter, they recommend that special sanction may be granted for Rupees 9,710-6-2 abovementioned."

"Under the explanation contained in para. 3 to 5 of the foregoing letter the Board beg also to recommend that sanction may be granted for writing off the permanent Beriz of the Mootahs noted in the Margin purchased on account of Government in fuslies 1242 and 1243."

In Cons., 1st October. 358. The following order was passed by Government under date the 25th September.

"The Right Honorable the Governor in Council grants special sanction for the sum of Rupees (9,710-6-2) Nine thousand seven hundred and ten, annas six and pice two written off by the Collector of Chingleput on account of arrears against the undermentioned resumed shotrium Villages in his District and grants authority for writing off the permanent Beriz of the Mootahs of Cumbarajapooram, Cuddalore, and Culcolum purchased on account of Government in fuslies 1242 and 1243 amounting in the aggregate to Rupees (12,300-15-7) Twelve thousand three hundred annas fifteen and pice seven."

Names of the Shotrium Villages.	Fuslies for which arrears were due.	Amount actually written off.			Amount already sanctioned by Government.			Difference now sanctioned by Government.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1 Cuddapakum	For 1236 and 1237	1,541	15	0	...	...	...	1,541	15	0
2 Keellottewaukum	For 1231 and from 1231 to 1243	2,805	12	9	2,463	9	9	342	3	0
3 Hanoomuntapooram	{ For 1228 and 1229 from 1233 to 1235 } and from 1239 to 1243	2,462	13	7	2,080	13	6	382	0	1
4 Maniotum	From 1238 to 1243	1,050	13	11	961	6	9	89	7	2
5 Pulleccoopum	For 1242 and 1243	205	1	6	...	...	...	205	1	6
6 Treentchore	Do. do.	2,384	11	2	...	...	...	2,384	11	2
7 Tanambaukum	From 1234 to 1243	2,325	14	3	...	...	...	2,325	14	3
8 Mailpaukum	{ From 1234 to 1235 and for 1240, 1242 } and 1243	2,307	12	10	...	...	...	2,307	12	10
9 Rajahkeelpaukum	For 1243	131	5	2	...	...	...	131	5	2
Total		15,216	4	2	5,505	14	0	9,710	6	2

359. A Copy of the foregoing was transmitted to the Collector on the 7th October.

RESUMPTION OF CERTAIN SHOTRIUM VILLAGES.

Proceedings, in Cons., 14th September 1835. 360. On the 18th September we submitted to Government the following Extract from our Proceedings under date the 14th. of that Month.

In Cons., 27th Augt. 1835. 'Read again letter from the Collector of Chingleput dated 15th August 1835.'

(Here enter No. 143.)

'Resolved that the sanction of Government be solicited for the resumption of the shotrium Villages enumerated in the list from No. 1 to 14 unless the arrears outstanding against them be discharged within one month from the delivery of a notice to that effect, and for the withdrawal of the Pagoda Villages of Comacapollum and Trivamoor from the management of the Durmakurthas who are represented to be irregular in the payment of the kists and inattentive to the concerns of the Pagoda.'

'The question alluded to in the 8th para. of the foregoing letter has been disposed of under the orders of Government dated the 31st July last.'

'The Acting Collector of Madras will be authorized to credit to the Collector of Chingleput the amount outstanding against the Villages in the list from 24 to 26 deducting the same from the sum in deposit on account of compensation for the suppressed manufacture of salt at Manaly, in the manner provided for the discharge of the balances of 1243.'

'Ordered that the foregoing letter and these proceedings be submitted for the orders of the Right Honorable the Governor in Council and that para. 3 be transmitted to the Acting Collector of Madras for his information and guidance.'

361. An Extract para. 3 of the foregoing Proceedings was sent to the Acting Collector of Madras on the 18th September.

In Cons., 1st Octr. 1835. 362. The following order was passed by Government under date the 25th September.

"Agreeably to the recommendation of the Board of Revenue the Right Honorable the Governor in Council authorizes the Collector of Chingleput to resume the Shotrium Villages enumerated in the list submitted with his letter of the 15th Ultimo from Nos. 1 to 14 inclusive, if the arrears outstanding against them be not discharged within one month from the delivery of a notice to that effect to the Shotriumdars; and to withdraw the Pagoda Villages of Comacapollum and Trivamoor from the management of the Durma Kurthas."

363. A copy of the foregoing Resolution was sent to the Collector of Chingleput on the 7th October.

SHOTRIUM VILLAGE OF KELAR.

364. The following letter was addressed to Government under date the 12th January.

To the Chief Secy., in Cons., 12th January 1835. "I am directed by the Board of Revenue
To the Collr., 6th in Cons., 6th March 1834. "to request that you will submit for the consi-
From do., 31st July in Cons., 4th Sept. "deration and orders of the Right Honorable
To do., 11th in Cons., 11th September "the Governor in Council, the accompanying
From do., 20th in Cons., 30th October "correspondence with the Collector of Chingle-
To do., 30th in Cons., 30th do. "put, upon the subject of the Shotrium Village of Kelar in that district."
From do., 18th Decr., in Cons., 5th January 1835.

"The Board do not consider it necessary to recapitulate the particulars stated in Mr. Maclean's letter of the 31st July last, regarding the claims to this Village advanced by Annunta Charry, and Vurdacharry, whose Petitions gave rise to the correspondence now submitted. It is sufficient to observe that those Petitioners have been considered as having entirely failed in establishing their claims, which have been accordingly rejected. The object of the present reference is to determine the terms upon which the Village is to be continued to the present incumbents."

"It appears from the Collector's letter above quoted, that the Village was divided in 1813, pursuant to a decree of the Centre Provincial Court, between the three individuals whose names are entered in the margin; the two first of whom were respectively the 4th and 5th widows of the original grantee Casava Charry, under the third the widow of his adopted grandson. Kristnamal died in the year 1833 and her 3rd share of the Village has been since her death retained under attachment, the remaining two thirds being still held by the other two widows. As these shares must eventually revert to Government at the death of the present incumbents, the Board thought it would be better should no objections be made on their part that the whole Village should be at once resumed and a provision made for the surviving widows with reference to the past profits of their respective shares. This arrangement however it appears that they are unwilling to accede to; but assent to another suggestion which the Board made to take the 3rd share held by the late Kristnamal under their own management, the Collector reports that they agree to pay to Government Rupees 100 per annum in addition to the proportioned annual beriz of that share (Rupees 125-3-3) making the total amount payable upon the whole Village Rupees 475-9-9. Altho' it appears from the Collector's letter of the 18th Ultimo that the surplus proceeds of Kristnamal's share on an average of 12 years was only 63-7-8, the Board concur with him for the reasons stated in considering the present offer to be fair and reasonable, and they recommend therefore that authority may be granted for carrying it into effect."

"It is to be observed that the beriz of the Village is entered in the sunnud at two hundred Pagodas, and the Shotrium at 100 Pagodas, and that the difference gives a surplus of more than 100 Rupees on each share."

In Cons., 26th Jany. 1835. 365. The following order was passed by Government under date the 20th January.

"The Governor in Council approves of the proposed plan of transferring the portion of the deceased Kristnamal to the surviving Shotriumdars a payment of a rent for the same over and above the Shotrium beriz, but he thinks that the rent ought not to exceed the average surplus of the last 12 years. He is pleased therefore to grant authority for fixing the rent at Rupees 64 per annum."

366. A Copy of the foregoing correspondence was sent to the Collector on the 26th January.

SHOTRIUM VILLAGES OF PUDUMAVALINGA &C., AND VADUNTONGUL.

26th Decr. 1834, } 5th
in Cons., 30th Decr. 1834, } Jany. 1835.
in Cons., To the Chief Secy., in Cons.,
12th Feby. 1835. 367. With reference to the orders of Government noted in the
31st Jany., in Cons., 12th Feby. 1835. margin we submitted to Government under date the 12th February the letter from the Collector of Chingleput noted in the margin enclosing copies of the decrees of Court relative to the Shotrium Villages of Pudumavalinga &c., and Vaduntongul.

368. In reply we received from Government the following
Extract from the Minutes of Consultation under date the 3rd March.

Minutes of Cons., 3rd March 1835.

"Upon a consideration of the decree of the Court, herewith submitted, the Governor in Council is of opinion that no obstacle is opposed thereby to the resumption of the Villages mentioned, because the mortgage could continue to have effect only during the lifetime of the mortgagers, the Villages being by the terms of the grant inalienable by gift, sale, or otherwise. But it is not so clear that the Villages can be regarded as escheats, for there are widows and daughters of the grantee and his son, and they in default of sons and grandsons in the male line are by the Hindoo law legal heirs. The grant provides that in default of legal heirs, not male heirs the Villages shall revert to Government if, therefore, they are resumed as escheats in the actual circumstances of the case, the resumption must be considered as illegal. Whether the first Widow is entitled to the preference or whether the property descends jointly to all the Widows when there are more than one, is a point which requires to be settled by competent authority, but the determination of it in the present case will rest with the Governor in Council under Regulation IV. of 1831, and he therefore requests that the Board will take into consideration the propriety of granting the succession to the first widow, charging her with the maintenance of the other, of her daughters, and of the widow of the last incumbents [Raghava Chary's] brother [Narasimah Chary] the amount of which ought to be fixed on a liberal scale. Previous, however, to carrying this arrangement into effect, the Board will be pleased to direct a strict inquiry into the genuineness or otherwise of the authority said to have been granted to the second widow to adopt a son. If it is genuine the son is entitled of course to succeed to the Shotrium."

"The decree of the Sudr Aumeen relates to a Village, the circumstances of which do not appear to be before the Government."

369. The following letter was addressed to Government under date the 6th July.

To the Chief Secy. to Govt., in Cons., 6th July 1835.
29th in Cons., 6th July 1835.
In Cons., 12th Feby. 1835.
In Cons., 5th Jany. 1835.
* Para. 5 to the end.

"I am directed by the Board of Revenue to submit the accompanying letter from the Collector of Chingleput, and to state for the information of Government with reference to the 2nd Para. of the Minutes of Consultation dated 3rd March last, that the decree of the Sudr Aumeen therein referred to, which accompanied Mr. Maclean's letter of the 31st January last, had reference to the Village of Vadantangul, and was that called for by Government in the order passed under date 30th December last in reply to Mr. Porter's letter dated 11th* December 1834."

24th Novr. 1834, in Cons.,
4th December do.
In Cons., 12th Feb. 1835.

"With reference to the last mentioned letter to Government, the report of the Collector of Chingleput in which the circumstances regarding the Village of Vadantangul are detailed and his letter of the 31st January last enclosing the Sudr Aumeen's decree, are herewith again forwarded for the consideration of Government, and the Board request that you will now obtain their orders upon the subject."

"It will be observed from the Collector's letter of the 24th November last that the widow of the original grantee as well as the widow of the last incumbent of the Village of Vadantangul are still living. With reference, therefore, to the sentiments expressed in the order of Government dated the 3rd March last regarding the succession to the Village of Pudumava-

"linga, the Board leave it to the Government to determine whether it would not be more in accordance with the benevolent proceedings of Government in this case also to postpone the resumption of the Village until after the death of these persons than to dispossess them upon the grant of a pension as proposed by the Collector."

370. In reply we received the following letter from the Chief Secretary to Government under date the 31st July.

"I am directed to acknowledge the receipt of your Secretary's letter dated the 6th Instant together with one addressed to you by the Collector of Chingleput relative to the Village of Vadantangul in his district, and to state that it is not the wish of Government to disturb the Widows of the late incumbents in the enjoyment of it during their life time, but you will direct the Collector to take charge of it immediately on their decease and to report the circumstance for the orders of the Right Honorable the Governor in Council thereon."

To the Chief Secy. to Govt., in Cons., 29th Octr. 1835.

371. The following letter was addressed to Government under date the 29th October.

To the Chief Secy. to Govt., 15th in Cons., 15th Decr. 1834.
From Govt., 30th Decr., in Cons., 5th Jany. 1835.
To the Chief Secy., 12th in Cons., 12th Feby. 1835.
From Govt., 3rd in Cons., 9th March 1835.
6th in Cons., 15th Octr. 1835.

"Adverting to the correspondence noted in the margin I am directed by the Board of Revenue to submit for the orders of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Chingleput, communicating the result of an enquiry made by him regarding the authority said to have been given by the Shotriumdar of Poodoomavalungay to his second widow to adopt a son."

"The Board concur with Mr. Maclean that there is not sufficient proof of authority for the adoption having been given. But in expressing this opinion they beg leave at the same time to submit the question, with reference to the terms of the sunnud, which in the same sentence declares that the Shotrium is not alienable, but in default of legal heirs shall revert to the Honorable Company; whether it was not intended to bar alienation by adoption, by which when as in this case a natural lapse has actually occurred the succession may be carried on indefinitely by the introduction of a new heir."

"If the Government concur in the opinion of the Collector and the Board as to the authority which the 2nd Widow alleges to have received from her husband to adopt a son, the succession, according to the sentiments expressed in the Minutes of Consultation under date the 3rd March 1835 must be considered as lying between the widows of the last Shotriumdar. If the elder widow had been cohabiting with the Shotriumdar up to his death, the Board would have had no hesitation in recommending that she should be considered and treated as his representative. But having been as the Collector states renounced by her husband, her situation and rights they apprehend are altered, and they doubt whether she is entitled to any thing but a maintenance."

"If such be the case with respect to the 1st Widow, the Board conceive that the 2nd Widow is entitled to be recognized as the representative of her husband. Then arises a question as to the right of the Widow of Narsimha Chary who in his life time shared the Shotrium with his brother Ragava Chary, whether she is entitled to the share of her husband, or only to a maintenance."

"The elder Widow and the Widow of Narsimma Chary it appears are desirous that the shotrium should be kept by Government and an allowance in money granted for the maintenance

"of the family. This is opposed by the 2nd Widow, who claims an exclusive right to the Shotrium for the son whom she says she was authorized by her husband to adopt. If the adoption is not allowed it would probably be the best arrangement to keep the Shotrium, allowing for the maintenance of the three Widows a sum equal to the average net income derived from it to be divided equally or in proportions as the Governor in Council may deem equitable, particularly with reference to the circumstance of the elder Widow of Ragava Charry having been separated from him, which may be a reason for giving her a less share. If it is thought proper to make a distinction on this account, the allowance might be divided in the proportion of 1/5th to the elder Widow, and 2/5ths to the second and 2/5ths to the widow of Narsimmah Charry."

"A Petition from Canacamaul 2nd Widow of the late Shotriumdar is herewith submitted."

In Cons., 26th Novr. 1835.

372. In reply we received from Government the following Extract from the Minutes of Consultation under date the 17th November.

"The Right Honorable the Governor in Council concurs in opinion with the Collector and the Board of Revenue that there is great reason to doubt the genuineness of the authority said to have been granted to the second Widow of the late Shotriumdar of the Village in question to adopt a son."

Minutes of Cons., dated 17th November 1835.

"As it is the desire of two of the Widows, one of whom is the eldest Widow of the late incumbent, that the Villages should be retained by Government and that a fixed money allowance should be granted to them in lieu thereof, the Right Honorable the Governor in Council sanctions the arrangement proposed by the Board of Revenue in the above letter that the shotrium be kept by Government allowing for the maintenance of the three Widows a sum equal to the average net income derived from it during the incumbency of the last Shotriumdar."

"The Right Honorable the Governor in Council observes that the Board of Revenue in their letter of the 15th December 1834 No. 567 disapproved of the apportionment of the money allowance proposed by the Collector in his letter of the 2nd December 1834 [in which the circumstance of the late Shotriumdar having renounced his first wife was noticed] because they saw no reason why the 2nd Widow should be granted an allowance which after the death or marriage of both her daughters would be more than double the amount of the 1st Widow's pension but they very properly proposed that a larger sum should be given to the 2nd Widow so long as her daughters should be with her, and they will be pleased to cause the allowance now granted to be distributed on this principle. The Collector's reason for his recommendation was that besides the charge of maintaining her children the 2nd Widow would be subject to certain special expenses from which the other two Widows would be exempt but as both widows are stated to have performed the funeral ceremonies of the deceased, and as the validity of the Will in favor of the 2nd Widow is disputed, it may be doubted whether any such special expenses will fall to be borne exclusively by the 2nd Widow, and as their claims are admitted by the Collector in the 9th Para. of his letter of the 2nd December 1834 to be equal, the Right Hon'ble the Governor in Council thinks they should be so considered in the allotment of the money allowance, subject of course to a provision for the maintenance of the children so long as they shall be a burthen on the 2nd Widow."

Letter dated 31st January 1835.

Para. 3.

"If the 2nd Widow should not consent to the arrangement now ordered, the Right Hon'ble the Governor in Council is of opinion that the measure adverted to in the Minutes of Consultation of the 3rd March 1835, namely, granting the succession to the first Widow, charging her

"with the maintenance of the other, of her daughters, and of the widow of the last incumbent's [Ragava Charry's] brother [Narsimmah Charry] should be adopted."

373. A Copy of the foregoing correspondence was sent to the Collector on the 26th November for his information and guidance.

RESUMPTION OF THE SHOTRIUM VILLAGE OF ALINJEVAUKUM.

To the Chief Secy., in Cons.,
16th February 1835.

374. The following letter was addressed to Government under date 16th February.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Hon'ble the Governor in Council the accompanying letter from the Collector of Chingleput, reporting upon the Shotrium Village of Alinjivaukum in the Manimungalum Talook of that District."

"This Village paying Rupees 133-15-9 per annum to Government appears to have been formerly granted rent free for the support of a Byraghy Muttum, and the expense of distributing rice &c., to Byraghees on pilgrimage who might halt at it, and has been held by four successive Byraghees, and entered in the register as granted by Nabob Santoolah for the purposes above specified. The objects for which the Village was alienated were all duly attended to, and the Muttum kept in proper repair until fusly 1228, when the last incumbent Ganasam Doss, was ousted under the plea of his belonging to a different sect from his predecessors, by Bagavud Doss, the party at present in possession, who has superintended the Muttum since fusly 1228, but who has no Purwanah on which to ground his claim to the Village which has never been registered in his name."

"This person is represented by the Collector as a man of extravagant, and disreputable habits, who has injured the property by allowing the Muttum to get into disrepair, and by cutting down and selling the trees in the Garden attached to it; he has moreover since fusly 1232 entirely discontinued the charities, which from the commencement of his administration he had only kept up on a diminished scale."

"Under these circumstances the Board have no hesitation in recommending that the Village together with the Maunium lands be taken from Bagavud Doss and as the purposes for which the grant was made have been for so long a period unfulfilled and it appears moreover from the terms of the Purwanah that it was not intended that the grant should be hereditary, they concur with the Collector in thinking that they should be resumed on behalf of Government, and they recommend accordingly that he may receive authority for incorporating them amongst the Circar lands."

In Cons., 5th March.

375. In reply under date 27th February we were informed that the Governor in Council authorized the resumption of the Village and Manium lands as recommended by us.

376. A Copy of the foregoing correspondence was sent to the Collector on the 5th March.

SHOTRIUM VILLAGE OF PONDATUKUM.

377. The following letter was addressed to Government under date the 16th March.

"With reference to the correspondence noted in the Margin, I am directed by the Board

To the Chief Secy., in Cons., 16th March 1835.
To Government, 11th in Cons., 11th September 1834.
From do., 19th in Cons., 25th September "
From the Collector, 9th in Cons., 19th February 1835.
To do., 19th in Cons., 19th do. "
From do., 3rd in Cons., 12th March "
From do., 13th in Cons., 16th do. "
From the Collector, 13th March.

	RS.	A.	P.
Produce	293	0	7
Made away with by the Shotriamdar	221	11	3
Balance carried to account	78	5	4

"of Revenue to request that you will submit for
"the orders of the Right Hon'ble the Governor in
"Council the accompanying correspondence with
"the Collector of Chingleput, from which it
"appears that the shotrium of Pondavakum has
"failed to comply with the conditions on which
"he was allowed by Government to retain his
"Village, by paying up the arrears by instal-
"ments in addition to the Current kists. He is
"reported moreover to have made away with
"nearly the whole of the produce of the Current
"year instead of bringing it to account."

"The Shotriamdar has received full notice of the consequences to which in default of pay-
"ment he would be exposed, and the Board recommend therefore that the Collector may receive
"authority to resume his Village on account of Government and that the arrears due upon it
"may be written off."

"The Collector will be desired to report the exact amount of the balance outstanding
"against the Village, should the Government order its resumption, that special sanction may
"be obtained for writing off the same from the accounts."

378. The following order was passed by Government under
In Cons., 23rd April. date the 21st April.

"The Right Honorable the Governor in Council authorizes the resumption of the Village
"in question and the Board will be pleased to submit the exact sum to be written off."

379. The following letter was submitted to Government under date the 18th May.

"With reference to Mr. Porter's letter of the 16th March last and the order of Government
"thereon, of the 21st April, I am directed by the Board of Revenue
To the Chief Secy., in Cons., 18th May 1835. "to submit the accompanying letter from the Collector of Chingleput,
7th in Cons., 18th May 1835. "reporting that Nyneapah Naick, whose Shotrium Village of Ponda-
"vankum was authorized to be resumed, in consequence of his failure
"to pay up the balances against it within a given time, had paid into the General Treasury the
"sum of Rupees 1,287-12-8 being the whole amount of balance and Current kists due by him up
"to the close of the Current fusly. Under all the circumstances of the case, the Board beg to
"recommend that the Collector of Chingleput may be authorized to receive the abovementioned
"payment, and to restore the Village to Nyneapah Naick."

380. The following order was passed by Government under date
In Cons., 4th June 1835. the 29th May.

"The Right Honorable the Governor in Council grants authority for receiving the pay-
"ment mentioned in the above letter, and for restoring the Village of Pondavakum to the late
"Shotriamdar."

381. A Copy of the foregoing correspondence was transmitted to the Collector on the 12th
June.

RESUMPTION OF THE SHOTRIUM VILLAGE OF RAJAH KEELPAUKUM.

382. The following letter was addressed to Government under date the 2nd April.

"I am directed by the Board of Revenue with reference to the orders of Government dated
"the 4th November last to request that you will submit to the Right
To the Chief Secy., in Cons., 2nd April 1835. "Honorable the Governor in Council the accompanying letter from
"the Collector of Chingleput, reporting the failure of the Shotriamdar
In Cons., 6th Nov. 1834. "of Rajah Keelpaukum, in paying up the instalment of arrears for
25th March, in Cons., 2nd April 1835. "fusly 1243, as well as the February Kist of the Current fusly agree-
"ably to the conditions on which he was allowed to retain possession
"of his Shotrium and to recommend under the circumstances stated therein that authority may
"be granted for resuming the Village on account of Government and writing off the balance
"which may remain outstanding against it."

383. In reply under date the 21st April we were informed that the Right Honorable the
Governor in Council authorized the resumption of the Village in con-
In Cons., 23rd April. formity with the orders of Government under date 4th November 1834.

384. A Copy of the foregoing correspondence was sent to the Collector on the 30th April.

SHOTRIUM VILLAGES OF MAUDEPAUKUM AND COTTEPAUKUM.

385. The following letter was addressed to Government under date the 13th April.

"I am directed by the Board of Revenue to request that you will submit, for the consideration
"and orders of the Right Honorable the Governor in Council, the
To the Chief Secretary, in Cons., 13th April 1835. "accompanying letter, dated the 25th Ultimo, from the Collector of
In Cons., 2nd April 1835. "Chingleput reporting the death of Paupummall, the Widow of
"Ramachendra Naick, who enjoyed $\frac{1}{2}$ share of the Shotrium Villages
"of Maudepaukum and Cottepaukum in his District, paying an annual Kist to Government of
"Rupees 179-13-6."

"The above Shotriums were obtained by the ancestors of Ramachendra Naick and
"Teroomulla Naick late Polligars in the Purgunnah of Poonamalle, and were confirmed to these
"two persons by a Government Purvunnah dated the 31st August 1802."

"Ramachendra Naick died in Fusly 1228 leaving a widow, son, 2 married daughters and
"one daughter still unmarried. His half share of the Shotrium was then registered in the name
"of his son; on whose death in fusly 1234, the Widow of Ramachendra Naick, Paupummall,
"adopted a boy from the family of her husband's Cousin's, but afterwards disowning him, the
"registry was eventually made in her own name."

"Before her death on the 26th June 1831 she reported by Petition to the Collector that she
"had appointed one of her Grandsons to be her heir and prayed that her share of the Shotrium
"might be continued to him after her death; since her death the Shotrium has been under
"attachment."

"The Board concur with the Collector in opinion that Ramachendra Naick having left a
"son who succeeded him in his share of the Shotriums, his widow was not competent, after the
"death of the son, to adopt; and they observe that if the adoption had been valid the title it
"gave was that of the succession to the deceased in preference to the widow, not of succession
"to the widow. It appears to the Board that the succession devolved properly to the Widow

"and that there being no direct male heir to Ramachendra Naick his share of the Shotriums it "may be considered to have escheated to Government."

"If this view of the case be also taken by Government the Board would recommend, under "the circumstances stated in the 7th and 8th Paras. of Mr. Maclean's letter, that the half share "of the Villages of Maudepaukum and Cottepaukum which has escheated may be rented to "Teroomulla Naick, the owner of the other half share, on an average of the produce, agreeably "to his proposal."

In Cons., 4th May. 386. In reply the following order was passed by Government under date the 28th April.

"The Right Hon'ble the Governor in Council concurs in the opinion of the Board of "Revenue and grants authority for renting the half share of the Villages in question to Teroo- "mulla Naick as recommended by them."

387. A Copy of the foregoing correspondence was sent to the Collector on the 6th May.

NORTHERN DIVISION OF ARCOT.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1243.

388. On the 29th September we submitted to Government the following Extract from our Proceedings under date the 21st of that Month.

Proceedings, in Cons., 21st
September 1835.
7th in Cons., 20th October
1834.

"The Board proceed to consider the Settlement of the Northern "Division of Arcot for Fusly 1243."

"The Land revenue of 1243 compared with that of the previous year is as follows."

Fusly 1242	...	...	Rs. 8,13,102 15 8
" 1243	...	...	" 13,36,069 9 6
Increase			5,22,966 9 10

	RS.	A.	P.
Fusly 1241	15,90,516	3	11
" 1243	13,36,069	9	6
Decrease	2,54,446	10	5

"compared with 1241 there is a decrease in the revenue of 1243 to the "extent of Rupees 2,54,446-10-5."

"The Principal Collector remarks that the land Revenue "tho' exhibiting so great an increase "over that of the previous year, is still far from presenting a favorable "comparison with the average settlement of former years" "and the

Board observe that the result of a comparison of the settlement of fusly 1243 with the average "of 8 years ending with fusly 1241 shews a			
'deficit of Rupees 1,27,902 or 8-11½ per Cent.			
'or above 8 per Cent. The deficiency is attri-			
'buted to' "continued unfavorableness of the			
"season, and to poverty and mortality endured			
"by the peasantry, till towards the latter end of the year when the circumstances of those people			
"improved." "The Principal Collector reported in his Monthly Demand, Collection and Balance			
'Statement for July 1833 the unfavorable nature of the early part of the season; he also report-			
'ed that the growing crops were suffering from drought and that the poorer classes had to			
'contend with scarcity of grain, the price of which was 206 per cent. above the price at the same			

	RS.	A.	P.
Average of 8 years	14,36,971	14	9
Fusly 1243	13,36,069	9	6
Decrease	1,27,902	5	3

'period of the former year. Subsequently the heavy rains of August, September and October "saved the crops and reduced the prices, which still however remained very high. The N. "East monsoon partially failed, which' "precluded the extended cultivation of the Nowra wet "crop and threatened the sumbah wet Crops and the Poonjah Crops but these were fortunately "preserved by some subsequent favorable showers." "At the close of June the price of grain "was 41 per Cent. lower than at the corresponding period of the pre- "ceding year, the price of the preceding year, however was 206 per "Cent. above that of Fusly 1241.'

'The total extent of cultivation on which the Jummahbundy was formed was.'

Fuslies.	Extent of Land.	Gross Assessment.	Bogzastee or Ad- ditional tax on 2nd crop, &c.	Total.	
1242	Cawnies.	Rs.	Rs.	Rs.	A. P.
1243	1,81,730	11,14,354	20,536	11,34,891	0 0
	2,10,391	14,74,040	55,956	15,29,996	0 0
Increase in the Cultivation		23,661	3,59,636	35,420	3,95,105 6 10

'The remissions allowed at the Settlement being much less than in Fusly 1242 in which "the effects of drought were so general, the demand of 1243 as finally adjusted exceeded that "of the preceding year by Rupees 5,22,966 as above stated. The "remission on account of Shavee or withered crops in Fusly 1242 was "Rupees 2,30,760 in Fusly 1243 Rupees 9,999-13-0. The total amount "of deductions for lands ploughed but not sown, parts of fields "uncultivated and withered crops was less in Fusly 1243 than in the "previous year by Rupees 2,35,449. But under the head of Bognush- "tee or remissions for loss of the 2nd Crop there was an increase. The Principal Collector "states that these remissions were on account of Karr lands and Sumbah and Mundangal lands "which from the unfavorableness of the season could not be cultivated but he does not explain "how there was an increase in the remissions under this head in a year more favorable than the "preceding one. It is probable that in Fusly 1242 in which both crops failed so extensively, the "loss of the 2nd Crop was for the most part blended with that of the first under the general "head of Shavee.'

'The Principal Collector in noticing the increase in the remission of Bognushtee amounting "to Rupees 9,270 observes that this remission "refers to lands of the "Talooks situated North of the Palar, with the exception of 664 Rupees "in the talooks of Vellore, in which three Villages were settled on the principles of the survey "obtaining north of the river" the Board are unable to trace the cause which led to a settlement "of these Villages differently from the other Villages South of the Palar, and they request that the "Principal Collector will explain it, and that he will also state why the advantage of the "remission of 12½ per Cent. allowed on the revision of the Survey "assessment of the Northern Talooks has not been extended to these "Villages.'

'The Principal Collector appears to intimate that under the principles of the Survey obtain- "ing north of the river Palar, the several crops of wet grain are distinctly assessed, and he "furnishes a Statement of the deduction allowed in each Talook on account of 2nd Crop destroy- "ed, in which the Carr and Sumbah and Madangal lands are entered separately. On reference "to the survey dittum of Fusly 1215, the Board do not perceive that any such distinction of the "Crops is there made; the only distinction of Crops therein recognized being that of first and

'second crops, for which different rates of Assessment are provided, the necessity therefore of making distinct entries in the accounts, of Karr, Peshanum, Sumbah, or Madangal lands, is not apparent. The Principal Collector will be pleased to explain whether any difference, and if any, what difference obtains in the present practice compared with the rules prescribed in the survey dittum in respect to the various crops grown on wet land.'

'The Principal Collector explains the mode in which his remissions on account of Shavee or withered crops were calculated, and he has furnished a Statement in elucidation of his calculations, from which it appears that he confined the remissions to cases of absolute necessity, which he ascertained by due enquiry with reference to the means of the ryots and their actual returns. It is shewn that the Assessment on the lands on which the crops perished amounted to Rupees 24,378-11-7; but the Ryots obtained by the enhanced price of the produce on lands reaped a profit of Rupees 14,378-13-9, which being set off against the loss, the amount of remission was reduced to Rupees 9,999-13-10; of which the remission granted to ryots whose crops were in part reaped and in part perished amounted to Rupees 7,218-10-0 while the remission granted on account of the entire loss of crops without any set off was Rupees 2,781-3-10. The Principal Collector also furnishes specimens of his individual settlement which evince sufficient care in the protection of individual interests.'

'The Board remark an error in the statement furnished in para. 11 the heading in Col. 5 being "Amount of Turm teerwah of the crops *perished*" whereas it should have been "Turm teerwah of Crops *saved*." In the same statement in the entry of remission for Shavee in the Cauverypauk Talook in the Village of Landawarum the amount teerwah of crops saved is Pagodas 1-9½, while the Bogazastee or additional tax on the same is Pagodas 3-9½ a remark explaining the cause of so large an addition of Bogzastee should have been inserted in the statement. On the whole the remissions appear unexceptionable.'

'The revenue from Bogzastee or Extra assessment amounts to Rupees 55,956-13-0. The Principal Collector was directed to furnish detailed talook accounts of this item of revenue, in the Board's proceedings of the 24th February 1834. He has accordingly furnished the required statements, and has given explanations in his report which clearly show the nature of each item of this additional assessment, and prove the correctness of the Board's remarks on the subject in their proceedings above adverted to and those dated 22nd May 1834.'

'From the information now furnished it appears that the Bhogzastee in North Arcot comprises the Extra assessments which in the Ceded Districts are distinguished under the separate heads of "Fasul Zastee" and "Teerwah Zastee" the former of these terms signifying the Extra Assessment imposed on account of additional crops raised on land assessed originally for one Crop; the latter the addition made to the original assessment when Poonjah land is converted into Nunjah or Garden and the like. It is to be observed that the Extra assessments above adverted to are imposed upon lands irrigated from Tanks, Channels and Wells belonging to Government or Wells unclaimed or not belonging to the cultivating Ryot, or by the falling rains. Under the head of Bhogzastee is also entered a tax imposed upon Poonjah land converted into Nunjah or Garden by Wells constructed at the expense of the Ryot, when for the sake of cultivating this land he has abandoned other land previously occupied by him, it being a condition of the rule which exempts land so improved by private Wells from additional Assessment that the Ryot shall not abandon his customary cultivation for that purpose. For the sake of uniformity and greater perspicuity in the accounts, the Board are of opinion that it will be proper hereafter to enter under the head of Bhogzastee only those items which came under the former description, that is Extra Assessments for additional crops; and all the rest under the head of Teerwah Zastee.'

'The Board observe some difference in the details of the Bhogzastee as represented in the accounts marked A and No 6. The following is an instance.'

	Extent of land.	Assessment.	Deduct Poonjah Teerwah.	Remaining Bhoga Zastee.
Statement A.	Cawnies.	Rupees.	Rupees.	Rupees.
Nunjah Cultivation on Poonjah Land.				
Irrigation by Tanks Col. 441 ...	895	6,639	2,014	4,684
Do. by Nullah Col. 453 ...	153	1,557	452	1,104
Statement No. 6.	1,049	8,256	2,467	5,788
Col. 3...	1,055	8,017	2,234	5,782
Difference ...	6	239	233	6

'There are discrepancies in other details but the accounts correspond in the whole amount.'

'The Principal Collector's account of the Bhogzastee revenue is clear and satisfactory, but the Board observe Entries under the head of Bhogzastee on 2 Crop land in the Talooks of Chittoor, Trevellum and Sautghur amounting to Rupees 1,193-7-2 which do not appear to be accounted for by any of the rules.'

'The Board remark that one item of this revenue is derived from a practice which is susceptible of improvement. Thus in para. 18 of the Principal Collector's report under the head "Irrigation by Wells, and Channels 1st Classification" it is observed. "Where Nunjah cultivation has been effected on Poonjah lands the assessment is increased to that of the class of Nunjah land in its immediate vicinity but should there be no Nunjah land in the vicinity the classification of the Poonjah is converted into a similar classification as Nunjah; thus if the 1st Class Poonjah has been sown with Nunjah the classification becomes 1st Class Nunjah." This practice is obviously objectionable because no reference is made to the means of irrigation and other circumstances which under Nunjah Cultivation is more or less valuable. Thus where the 1st Class Poonjah is assessed at 2 Rupees and the 1st Class Nunjah at 10 Rupees the former land on being converted into Nunjah may not be capable, from defectiveness of irrigation or other causes; to yield produce which will afford an assessment of more than 5 Rupees; and if in such case the highest Nunjah Assessment be imposed it will be an excessive tax. The Principal Collector will therefore reconsider this rule.'

'Under the 4th classification of Bhogzastee, it is stated that "where from irrigation Poonjah lands become Poowasy or yield two crops the value of the 2nd crop is estimated at one half the amount assessment of the first crop, and being added to it forms the demand." On reference to the cultivation Hookumnamah for Fusly 1243 which provides for Poowasy being taxed at Poonjah rates the Board request information as to the nature of the 1st Crop assessment above adverted to whether it is Poonjah or Nunjah?'

'In the remarks on the 5th and 6th classifications of Bhog Zastee it is observed that in Talooks North of the Pular where Sugar Cane, Plantains &c., are raised on Nunjah land assessed for one crop the land is assessed as 2 Crop land but that to the South of the Palar, as the Nunjah lands are not assessed distinctly for 1 and 2 Crops an additional tax equal to one fourth of the assessment of the land is imposed where *Betel Nut* is raised. With reference to the Hookumnamah of Fusly 1237 the Board suppose that *Betel vines* should be added, and that the

'rule applies also to Plantains, Sugar Canes, and others of the most valuable Garden products which in the Southern provinces are known by the name Vampire.'

'Under the 1st and 2nd classifications of the 3rd mode of Bhog Zastee are included Poonjah lands irrigated from Wells the property of the Cultivators and cultivated with Nunjah and Garden products which are exempted from any additional tax provided the whole of the Putcut lands previously occupied by the Ryot are continued in Cultivation. The Bhoga Zastee or additional tax is imposed when land previously occupied is left uncultivated. The Board observe that the extent of land thus irrigated by means of Wells constructed by the Ryots is 7,567 Cawnies, upon which the additional tax is Rupees 45,093-1-8 of which Rupees 42,270-8-5 is remitted the condition of exemption being fulfilled, and the amount actually levied for failure of the condition is only Rupees 2,822-9-3.'

'The Principal Collector observes that there were 6 Villages and 3 hamlets rented in Fusly 1243, whereas in Fusly 1242 there were but 2 Villages and 1 hamlet rented. He should have explained the reasons for renting the additional Villages.'

'The Board perceive in Statement No. 7 that the revenue of the Village of Maleyalum in the Vellore Talook, one of those rented in Fusly 1243 has gradually fallen off from Rupees 1,417 the rent of Fusly 1233 to Rupees 371 the rent of Fusly 1243. The Principal Collector will explain the causes of this extensive defalcation.'

'Agreeably to the instructions of the Board the Principal Collector has submitted accounts of the Bilmukta Villages in the Triputty Talook, which the Board have had under consideration. The total extent of land is 982 assessed at Rupees 9,712-9-8. Of which 619 assessed at Rupees 7,610-9-2 were cultivated in Fusly 1243. The Jodighee payable to Government is Rupees 2,511-6-7 being less than the Assessment on the land cultivated in Fusly 1243 by Rupees 5,099-2-7, and less than the total assessment by Rupees 7,201-3-1. The number of separate holdings is 32, of which 3 have been resigned by the holders on the ground of the Jodighee fixed on them being too heavy. The Principal Collector recommends that these lands be reassessed with reference to their actual productive powers and let to cultivators in the usual manner which the Board approve. The Principal Collector will of course take care that the assessment is assimilated to that of other lands of the same quality. Of the remaining lands, it appears that they have been held on the present favorable tenure with very few exceptions from ancient dates long antecedent to that fixed by Regulation XXXI. of 1802 beyond which actual possession was to be admitted as a sufficient title, they were under consideration and recognized at the time of the survey and the Jodighee which was before fluctuating was then fixed. As the latest grants were made in 1799 and were not questioned at the time of the survey and the whole have remained undisturbed since the commencement of the Company's Government, and frequent transfers have taken place by sale and gift; the Board are of opinion that the present holders should be allowed to retain possession without let or molestation, and without any change in the rent payable by them so long as they discharge it regularly. In two instances No. 1 of Triputty and No. 4 of Chendragherry the Jodighee appears to have been reduced on the representation of the holders that the produce was insufficient to admit of its payment which the Board consider improper; in such cases the holders should be required to resign the land.'

'The total demand of land revenue including Peshcush was Rupees 17,87,023-0-9. It

Aumany including rents for one year. 'appears from the Demand, Collection and Balance Statement that Rupees 17,35,895-13-9 was Collected up to the close of the Fusly leaving a balance of Rupees 51,127-3-0 which was reduced by the end of May last to Rupees 6,949-11-6.'

'The total land revenue charges for Fusly 1243 amounted to Rupees 3,22,240-2-3 being an increase above the charges of Fusly 1242 of Rupees 57,038-1-6, which is entirely owing to the large amount disbursed on account of Tuccavy to the Ryots to enable them to purchase Cattle, Seed, Grain, &c. which were lost during the late famine. These Charges bear a per Centage of Rupees 18-0-6 on the land revenue whilst the charges of Fusly 1242 bear a per Centage of Rupees 20-15-8.'

'The Board consider the management of the district in the fusly under review to be satisfactory.'

'Ordered that a copy of these Proceedings be submitted for the consideration and orders of the Right Honorable the Governor in Council and forwarded to the Principal Collector for his information and guidance.'

389. A Copy of the foregoing Proceedings we transmitted to the Principal Collector on the 29th September.

In Cons., 26th October.

390. In reply we received from Government the following Extract from the Minutes of Consultation under date 20th October.

'The result of the settlement of the District of North Arcot for the Fusly under review compared with that of the preceding fusly presents a very large increase in favour of the former of Rupees 5,22,966-9-10. It is observed however that it comes short of fusly 41 by Rupees 2,54,446.'

'The Right Honorable the Governor in Council has much pleasure in observing that the Principal Collector's account of the remissions granted by him is deemed satisfactory by the Board. On the subject of Teazgaree, the Principal Collector remarks, that this species of remission is in accordance with the principles of the survey framed in a certain portion of the District, being an inducement to the Brahmin and Mussulman Castes to engage in agricultural pursuits. Accordingly there appears remitted under this head a sum of upwards of 4,000 Rupees.'

'It does not appear too much to presume that the lands taken by these influential castes were in all probability of the best description and the most advantageously situated in the Village. It is in consequence more than probable that if they had not been cultivated by those castes they would have been so by persons of the other and inferior castes. In this case therefore the above remission would have been saved. There are however other reasons against the practice of granting bounties or privileges of this kind and it has already been disapproved of. The Board of Revenue should therefore direct the attention of Collectors to the subject with a view to its being as much as possible discouraged.'

'It is satisfactory to observe that the whole of the Tuccavie issued to the Ryots during the year under review has been recovered. The very depressed circumstances of the inhabitants, the unavoidable effect of the most disastrous seasons on record could alone justify so large an issue.'

'With respect to the balance of peshcush due by the Zemindar of Cavetnugger it appears right that some time should be fixed within which he should be required to pay it. The Board will accordingly be pleased to fix such a term as they may deem proper and cause the same to be intimated to the Zemindar.'

"The Right Honorable the Governor in Council entirely concurs with the Board of Revenue in the remark at the conclusion of para. 21 that it was improper to reduce the Jodighee payable by the Enamdars on their representation that the produce was insufficient to admit of its payment. In such cases, as the Board rightly observes, they should be required to relinquish their lands. It is difficult to conceive why the indulgence should have been granted in the two instances referred to while it was not extended to three other individuals whose resignation was actually accepted by the Collector."

"The Right Honorable the Governor in Council is of opinion that the Jodighee in the above two cases should be refixed at the former rates, and the individual holders will have the option of resigning their lands if they think fit. He concurs with the Board of Revenue in the opinion that the question of the general right of these Enamdars to their lands ought not now to be agitated."

"The Board's Proceedings under consideration do not appear to call for further remark."

391. A copy of the foregoing was transmitted to the Principal Collector on the 26th October with the necessary instructions for his guidance.

In Cons., 26th October.

EXTRA REVENUE FOR FUSLY 1243.

392. On the 8th April we submitted to Government the following Extract from our Proceedings under date the 2nd of that Month.

'Read again the letter from the Principal Collector in the Northern Division of Arcot noted in the margin, containing his report upon the Extra sources of Revenue in that district for Fusly 1243.'

Proceedings, in Cons., 2nd April 1835.
25th October, in Cons., 13th November 1835.

'In the demand of each branch of Extra Revenue for Fusly 1243 there was a considerable falling off, the decrease in the aggregate being Rupees 1,09,912-8-2. The Principal Collector, observes that "the reduced revenues of the year are not confined to any particular heads, as is usually the case, but the deterioration has been universal, the sole cause, the preceding famine and mortality affecting equally the means of the general and retail purchasers and of the consumers."

Salt.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	13,310	13	7	8,879	9	5	...	...	...	4,431	4	2
Balance at the end of the Fusly	...	...	...	...	...	...	...	...	...	...	...	...
Current Collections	13,310	13	7	8,879	9	5	...	...	...	4,431	4	2
Extra do.	43	0	0	355	0	0	307	0	0	...	...	...
Arrears	...	...	...	...	...	...	...	...	...	...	...	...
Total	13,353	13	7	9,234	9	5	...	...	...	4,124	4	2
Charges	1,942	6	2	1,892	1	7	...	...	...	50	4	7
Net Revenue	11,416	7	5	7,342	7	10	...	...	...	4,073	15	7

'The decrease under this head is ascribed entirely to the diminished attendance of Lumbadies &c., at the Salt pans, arising from the causes alluded to above.'

Sayer.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	1,55,300	0	0	1,15,657	0	10	...	...	...	39,642	15	2
Balance at the end of the Fusly	30,179	1	0	3,487	4	9	...	...	...	26,691	12	3
Current Collections	1,25,120	15	0	1,12,169	12	1	...	...	...	12,951	2	11
Extra do.	...	...	...	...	...	...	...	...	...	...	...	...
Arrears	3,174	9	2	25,842	3	0	22,667	9	10	...	...	...
Total	1,28,295	8	2	1,38,011	15	1	9,716	6	11	...	...	...
Charges	3,256	14	4	28,202	1	1	24,945	2	9	...	...	...
Net Revenue	1,25,038	9	10	1,09,809	14	0	...	...	...	15,228	11	10

'With the exception of the Collections in the Frontier Choukies this branch was under Aumanie management in Fusly 1243. In the Frontier rents there was a decrease of Rupees 1,950 and the Collections at the Choukies under management fell short of the rent of the same Choukies for Fusly 1242 by Rupees 37,692-15-2. The Principal items of decrease were those noted in the Margin.'

21,681
16,011
Total Aumanie decrease 37,692
The decrease on Sundry Articles on which Collections were made to the amount of 50 Rupees and upwards was Rupees 21,681 and on goods on which less than 50 Rupees was collected Rupees 16,011.'

'But while the rents of Fusly 1242 exceeded the demand at the rented Choukies and the actual Collections at the Aumany Choukies in Fusly 1243 by Rupees 39,642 the deficiency in the amount of current revenue realized in the latter year was only Rupees 12,951, the gross amount of the collections including arrear actually exceeded that of Fusly 1242 by Rupees 9,716. The net revenue of Fusly 1243 was however less than in fusly 1242 in consequence of the increase in the charges caused by the Sayer being under Aumany.'

'Of the balance due at the close of the Fusly the sum of Rupees 2,794-3-6 is still outstanding.'

'This balance is due by the late Frontier Sayer renters, who the Collector states proposed to liquidate it through the Agency of a Merchant residing at Colar in the Mysoor Country by instalments of 100 Rupees per mensem, it appears however from the reply received by the Principal Collector from the Commissioner at Bangalore that the individual in question is a defaulter to the Mysore Sirkar to the Amount of of nearly Three thousand Cantaroy Pagodas which he does not possess property sufficient to liquidate. The renter has been therefore called upon to produce further security. The Principal Collector will be pleased to report to the Board the result of the steps which he may have taken for the recovery of this balance.'

Para. 14.

Abkary.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	1,25,425	0 0	79,027	12 0	...	...	46,397	4 0
Deduct remission	4,054	12 6						
	1,21,370	3 6	8,505	15 5	...	...	12,993	2 1
Balance at the end of the Fusly	21,499	1 6						
Current Collections	99,871	2 0	70,521	12 7	...	...	29,349	5 5
Extra do.	...	...	...	...	...	...	...	...
Arrears	7,892	10 9	20,610	14 2	12,718	3 5	...	...
Total	1,07,763	12 9	91,132	10 9	...	...	16,631	2 0
Charges	2,039	6 0	1,245	5 3	...	...	794	0 9
Net Revenue	1,05,724	6 9	89,887	5 6	...	...	15,837	1 3

'The whole of the Abkarry revenue was rented in Fusly 1243 but great difficulty was experienced in effecting the settlement which was not concluded until late in the year, the amount of the Offers received being below the original demand for the preceding year by Rupees 46,397-4-0.'

'The decrease in the current collections however was only Rupees 29,349 and the amount of arrears collected being larger than in the preceding year, the decrease on the whole was only Rupees 16,631.'

'The balance of Fusly 1243 the sum of Rupees 5,068-1-0 has been collected since the close of the Fusly.'

'The Collector reports that the realization of the whole is expected, terms of payment having been granted to the chief defaulters and the confiscation and sale of property of others threatened in failure of speedy adjustment.'

Para. 15.

Sundry Small Farms and Licenses.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	10,072	13 8	6,977	7 7	...	...	3,095	6 1
Balance at the end of the Fusly	209	2 0	205	10 0	...	...	3	8 0
Current Collections	9,863	11 8	6,771	13 7	...	...	3,091	14 1
Extra do.	...	...	...	...	...	...	...	...
Arrears	65	0 0	209	2 0	144	2 0	...	...
Total	9,928	11 8	6,980	15 7	...	...	2,947	12 1
Charges	...	...	...	...	...	...	...	...
Net Revenue	9,928	11 8	6,980	15 7	...	...	2,947	12 1

	Rs.	A. P.
Decrease in Fisheries	2,581	10 7
Offerings at the Govindaraj Swamy Pagoda in the town of Tripatty	127	6 8
Purwaid Do.	330	15 11
Moodramuttum	55	5 11
Total	3,095	6 1

'Under the head of Tank Fisheries there was a decrease of Rupees 2,581-10-7 occasioned by the drought of the preceding year, the remainder of the decrease occurred as shown in the Margin.'

'The balance of Fusly 1243 was realized in full previously to the date of the report under consideration.'

Tripatty Offerings.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	59,468	13 8	54,051	9 1	...	...	5,417	4 7
Balance at the end of the Fusly	...	...	...	...	...	...	...	...
Current Collections	59,468	13 8	54,051	9 1	...	...	5,417	4 7
Extra do.	...	...	...	...	...	...	...	...
Arrears	...	...	...	...	...	...	...	...
Total	59,468	13 8	54,051	9 1	...	...	5,417	4 7
Charges	35,954	0 3	38,952	11 10	2,998	11 7	...	...
Net Revenue	23,514	13 5	15,098	13 3	...	...	8,416	0 2

'The resort of Pilgrims to this Pagoda, which has been declined for some years was of course considerably less in Fusly 1243 than before in consequence of the extremely adverse nature of the Season.'

Para. 12.

Mohiturpha.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand	32,663	11 2	29,017	4 10	...	...	3,646	6 4
Balance at the end of the Fusly	248	6 11	596	13 5	348	6 6	...	...
Current Collections	32,415	4 3	28,420	7 5	...	...	3,994	12 10
Extra do.	...	...	...	...	...	...	...	...
Arrears	25	15 3	123	14 1	97	14 10	...	...
Total	32,441	3 6	28,544	5 6	...	...	3,896	14 0
Charges	541	9 2	391	8 5	...	...	150	0 9
Net Revenue	31,899	10 4	28,152	13 1	...	...	3,746	13 3

DECREASE.

	Rs.	A. P.
Weavers' looms No. 1103	2,351	4 1
Tax on Houses No. 469	570	1 4
" Shops No. 88	470	15 6

Para. 11.

'The annexed Memorandum shows the particulars of the greater portion of the decrease under this head which is attributed to "the death and emigration of the Manufacturers and traders consequent on the famine, sickness, and high price of provisions."

'Of the balance of Fusly 1243 Rupees 5,345-4-0 have been realized since the close of the year.'

Stamps.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand ...	28,591	5	3	21,309	5	5	...	...	...	7,281	15	10
Balance at the end of the Fusly ...	...	...	...	...	...	...	...	...	...	...	...	...
Current Collections ...	28,591	5	3	21,309	5	5	...	...	...	7,281	15	10
Extra do. ...	...	...	...	...	...	...	...	...	...	...	...	...
Arrears ...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	28,591	5	3	21,309	5	5	...	...	...	7,281	15	10
Charges ...	2,747	14	1	2,198	11	3	...	...	...	549	2	10
Net Revenue ...	25,843	7	2	19,110	10	2	...	...	...	6,732	13	0

'The particulars of the falling off in the Stamp sales are given in para. 9 of the Collector's report; the principal items of decrease are Judicial papers 2,690 Sayer Puttahs and Moolchilkas under Aumany 1,213 Sayer Rawannahs 2,172.'

Total.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand ...	4,24,832	9	4	3,14,920	1	2	...	...	...	1,09,912	8	2
Balance at the end of the Fusly ...	52,135	11	5	12,795	11	7	...	...	...	39,339	15	10
Current Collections ...	3,68,642	1	5	3,02,124	5	7	...	...	...	66,517	11	10
Extra do. ...	48	0	0	355	0	0	307	0	0	...	...	...
Arrears ...	11,158	3	2	46,786	1	3	35,627	14	1	...	...	...
Total ...	3,79,843	4	7	3,49,265	6	10	...	...	...	30,582	13	9
Charges ...	46,482	2	0	72,882	7	5	26,400	5	5	...	...	...
Net Revenue ...	3,33,366	2	7	2,76,382	15	5	...	...	...	56,983	3	2

'The Board observe that a balance of Rupees 3,833-14-4 appears to be still due on account of the Sayer Rent of Fusly 1234 regarding which the Collector is requested to report with reference to the 3rd para. of the Proceedings of the Board dated 9th July 1829 whether he considers that there is any prospect of its realization.'

ABKARY.

	RS.	A.	P.
Fusly 1241 ...	451	4	4
" 1242 ...	947	9	4
	1,398	13	8
	RS.	A.	P.
From Fusly 1231 to 1240 ...	236	7	1
" 1241 ...	43	10	9
" 1242 ...	124	8	10
	404	10	8

'The balances under the heads of Abkarry and Mohturpha as shewn in statement B. do not appear to require any particular remark the former amounting to Rupees 1,398-13-8 is due on account of Fuslies 1241 and 1242. The latter amounting to 404-10-8 consists of small balances due from Fusly 1231 to 1242 inclusive.'

'Ordered that a copy of these proceedings be submitted for the information of Government.'

393. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 8th April.

In Cons., 4th May.

394. In reply we received from Government the following Extract from the Minutes of Consultation under date 28th April.

"The Right Honorable the Governor in Council observes that there was a lamentable decrease in the demand of every branch of extra revenue amounting in the aggregate to Rupees 1,09,912-8-2 which appears to have arisen from the scarcity and mortality of the preceding year, which are stated to have affected equally the means of the general and retail "purchasers" and of their "Customers." It is however very satisfactory to observe that the balance of current revenue at the end of the year amounted only to Rupees 12,795-11-7 being Rupees 39,339-15-10 below the amount outstanding at the close of the previous fusly, and that it has by subsequent collections been reduced to Rupees 6,294-10-0. There was also a very considerable increase in the collections of arrears, owing to which and to the increase in the collections of current revenue the net amount realized within the year appears to have fallen short of that of the preceding year only by Rupees 56,983-3-2."

"The Right Honorable the Governor in Council requests that the Board of Revenue will be pleased to take into their consideration whether the expenses of managing the Sayer under Aumany were greater than the necessity of the case required, and will report the result for his information."

395. A Copy of the foregoing was transmitted to the Principal Collector on the 8th May.

SUCCESSION OF THE ADOPTED SON OF THE LATE ZEMINDAR OF CALASTRY TO THE ZEMINDARY.

396. The following letter was addressed to Government under date the 22nd January 1835.

"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 Principal Collector of the Northern Division of Arcot enclosing copies and translations of communications addressed to him by the Widow and adopted Son of the late Zemindar of Calastry announcing the succession of the latter to the Zemindary on the 12th November last and requesting the usual honorary distinctions on the occasion."

"An address has been presented to the Board thro' the Vakeel of the Zemindar, who has been informed (adverting to the letter from Government dated 30th July 1830) that the Government do not consider it necessary that a complimentary address as therein requested should be made to the Zemindar on his accession. But as it appears that the Government were pleased to confer a dress of honor on the last Zemindar of Calastry on his accession to the Zemindary the Board request the orders of Government whether a similar distinction is to be conferred on the present Zemindar."

In Cons., 9th March 1835.

397. The following order was passed by Government under date the 6th March.

"The Governor in Council is pleased to grant authority for conferring the same distinction on the present Zemindar as was conferred on the last."

In Cons., 27th April 1835. 398. We received from Government the following Extract from the Minutes of Consultation under date the 21st April.

Minutes of Cons., 21st April 1835. "Read the following letter from the Secretary to Government of India dated 30th March."

"In reply to your letter dated the 7th Instant, I am directed to inform you that the Supreme Government is of opinion that Khilats and Khilats of Investiture may most properly be conferred by the Government of Madras in those Cases in which it has heretofore been the practice to confer them, and with respect to Chiefs or Individuals under the Political Superintendence or Territorial Dominion of that Government."

"It is a rule of the Supreme Government to require a Nuzzer or Nuzzerana in Gold Mohur or other suitable Coin on each occasion of the presentation of a Khilat not less in value than the cost of the Khilat, not only for the purpose of covering the expense of such Grants, but also as an appropriate acknowledgment according to the custom of India on the part of the Inferior for the Honor conferred by the Paramount Power. Whenever there is any hesitation from any other cause than want of pecuniary means in making this acknowledgment it is sufficient evidence that Khillat cannot be requisite and may be dispensed with; as the essential nature of such Grants as an honor conferred by a superior, which is to be respectfully and gratefully acknowledged by the person honored. When equality is pretended, and the Nuzzer withheld as derogatory, the case becomes quite distinct."

"Ordered that the foregoing letter be communicated to the Board of Revenue with reference to the order of Government dated the 6th Ultimo No. 249, and that they be requested to instruct the Principal Collector of North Arcot to require from the Zemindar of Calastry on the occasion of the presentation of the Killot therein authorized a Nazerana of at least equal value to the cost of the Khillat."

"Ordered also that the Nuzzer of 21 Pagodas, presented to Government by the Zemindar of Calastry thro' his Vakeel, be transmitted to the Board of Revenue with instructions to forward the same to the Principal Collector of North Arcot, who will return the same to the Zemindar and receive by a fresh presentation the amount of Nuzzerana which may be determined upon."

399. The following letter was received from Government under date the 4th May.

From the Secy. to Govt., in Cons., 7th May 1835. No. 29. Nos. 126 & 583 of 1835. "I am directed by the Right Honorable the Governor in Council to transmit to you the accompanying Petitions as noted in the margin, and to request that you will state whether a complimentary address from the Right Honorable the Governor to the Rajah of Calastry as solicited is in conformity with established usage."

400. The following letter was addressed to Government under date the 4th June.

To the Chief Secy., in Cons., 4th June 1835. Nos. 29, 126, 583 of 1835. "I am directed by the Board of Revenue to acknowledge the receipt of Mr. Wheatley's letter of the 4th Ultimo, requiring the Board to report whether a Complimentary address from the Right Hon'ble the Governor to the Rajah of Calastry as solicited in the petitions noted in the margin is in conformity with established usage."

"On reference to the records of this Office it appears that on the occasion of accession of the father of the late Rajah a Complimentary letter was addressed to him by the Government; but that on the accession of the late Rajah the Board were informed that it was not deemed necessary to transmit such a letter as the object of the letter addressed to the Zemindar of Calastry in 1804 appears to have been chiefly to confirm the impressions of Security in the enjoyment of the advantages intended to be conferred on Zemindars by the Permanent settlement, which were then perhaps imperfectly felt, but no longer require to be renewed; and as it is not usual now to address complimentary letters to Zemindars on their Accession to their Estates."

"However the Vakeel of the present Rajah has produced before the Board an Original Complimentary letter addressed to the late Zemindar by the late Governor of Madras [transmission of which is inclosed in his petition No. 583 of 1835] which is dated the 16th April 1831 and appears to have been issued from the Governor's private Office."

"I am also directed to state with reference to the letter noted in the margin that the Value of the Khillat presented to the Zemindar was Rupees 133 the Nuzzur presented by him was 21 Kurky Pagodas or Rupees 84 No. 415. In Cons., 27th April 1835. "which on the consideration that the wishes of Government on the subject only became known subsequently to its acceptance by Government, the Board beg to recommend it be retained in lieu of demanding the whole Value of the Khillat."

In Cons., 19th June 1835. 401. The following order was passed by Government under date the 12th June.

"The Right Honorable the Governor in Council grants authority for accepting the Nuzzur of 21 Kurky Pagodas presented by the Zemindar of Calastry as payment in full for the Killat presented to him of the Value of Rupees 133."

"For the reasons stated in their letter of the 30th July 1830, referred to in para. 2nd of the above communication, the Government continue to be of opinion that it is not necessary to revive the practice of addressing complimentary letters to Zemindars on their accession to their Estates."

"Ordered in consequence that Petitions Nos. 29, 126 and 583 of 1835 from the Zemindar of Calastry be returned to him with the following endorsement."

"As the complimentary letter addressed by Government under date the 28th July 1804 to the late Zemindar of Calastry appears to have been intended to confirm the impressions of Security in the enjoyment of the advantages designed to be conferred on him by the permanent settlement, which were then perhaps imperfectly felt, this object no longer exists, and as it is not usual now to address such letters to Zemindars on their accession to their Estates, the Right Honorable the Governor in Council considers it would be inexpedient to revive the practice and he therefore feels himself precluded from addressing a complimentary letter to the present Zemindar of Calastry, as requested by him, on the occasion of his late accession to that Zemindary."

402. A copy of the foregoing correspondence was sent to the Principal Collector on the 9th July.

RELATIVE TO A WARRANT ISSUED BY THE ACTING JUDGE OF CHITTOOR AGAINST THE
ZEMINDAR OF CALASTRY.

403. The following letter was addressed to Government under date the 11th June.

"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 Principal Collector of North Arcot inclosing two
addresses from the Zemindar of Calastry complaining of an indignity
shown him by the Acting Judge of Chittoor in issuing a warrant
against him which was served while he was performing a religious ceremony in the presence
of a large assembly."

"The object of the Zillah Judge it appears was to prevent the Zemindar from executing
repairs to a Tank relating to which a suit was pending before his court; without entering into
the merits of the Subject in dispute before the Court it appears to the Board that the circum-
stances did not call for such a measure as that of issuing a warrant and they submit that in
the case of persons of the rank and station of the Zemindar such a process should never be
used without a manifest necessity."

"With regard to the concluding paragraph of Mr. Roberts' letter in which he states the
necessity of coming to a final Settlement of the dispute I am directed to state that the
Principal Collector will be instructed to bring the matter again to the notice of the Board in
the decree of the Acting Judge in the case in question which it appears has been passed in
found to prejudice the interests of Government."

404. In reply we received from Government the following Extract
from the Minutes of Consultation under date 25th September.

"Read Extract from the Proceedings of the Court of Sudr Udalut under date 9th September."

"Read letter from the Principal Collector of North Arcot 15th September."

"The Right Hon'ble the Governor in Council considers the proceedings of Mr. C. E. Oake
late Acting Judge of Chittoor in the transaction noticed in the
foregoing Proceedings of the Sudr Udalut to have been most
reprehensible; not only were the measures adopted by him irregular
and illegal to an extent almost to prove an utter ignorance of the law he was appointed to
administer, but rigorous in a degree altogether uncalled for, the irregular conduct of this
Gentleman, it is observed, has recently been censured in more than one instance, and the Right
Hon'ble the Governor in Council warns him against a repetition of such misconduct which
will subject him to a more decided mark of the displeasure of Government."

"Motiah Naik who is said to be employed in the Provincial Court for the Centre Division
appearing to have turned his Official situation to most flagitious purposes and to have made
a wilfully false affidavit before the late Acting Judge as stated by the Principal Collector of
North Arcot in para. 2nd of his letter to the Board of Revenue dated the 20th May last, the
Right Honorable the Governor in Council considers him unfit to continue in office any longer
and requests that the Judges of the Sudr Udalut will issue instructions for his immediate
dismissal from the public service."

"The Judges of the Sudr Udalut will be pleased to call for further explanation respecting
the omission in the Tamil translation of the Hookumnamah noticed in the 4th para. of their

"proceedings, and if it should appear on enquiry that this has been wilfully done by the translator,
they will direct his dismissal also."

"In addition to the Circular explanations ordered under date the 23rd February 1827 to be
made by the Sudr and Foujdary Udalut to the Courts in the Provinces on the subject of taking
evidence where the witnesses are Natives of rank and consideration, the Right Hon'ble the
Governor in Council requests that the attention of all Judicial Officers may be called to a
discreet exertion even of their legal powers in issuing summonses or warrants against persons
of this description."

"The Principal Collector of North Arcot to whom a Copy of this Resolution will be trans-
mitted will inform the Zemindar of Calastry of the deep regret of Government at the indignity
cast upon him by the late Acting Judge of Chittoor by his reprehensible exertions of Authority
and of the censure passed in consequence upon that Officer's conduct, he will at the same time
intimate to the Zemindar if an action will lie against the parties by whom he considers himself
to be aggrieved and he shall resolve to institute proceedings against them, the Law Officers of
Government will be instructed to conduct them on his behalf."

SOUTHERN DIVISION OF ARCOT.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

405. In reply to our Proceedings of the 11th December 1834 we received from Govern-
ment the following Extract from the Minutes of Consultation under
date the 23rd January 1835.

"The Governor in Council observes that the result of the settlement of this District for
Fusly 1242 was a net decrease of Rupees 3,83,044 below Fusly 1241
in which there was also a considerable decrease. Of the above
decrease Rupees 2,07,711 arose from the diminution of Cultivation
in consequence of the adversity of the season, and Rupees 1,64,175 is the amount of remissions
granted for failure of crops, the remainder Rupees 11,158 is the aggregate of decrease under
various other heads. The decrease of cultivation appears to have been general except in the
Talooks of Manargoody, Chellumbrum and Bowangherry. In the two former owing to their
having the advantage of the Coleroon river, there was an increase in the settlement to the
amount of 35,000 Rupees."

"The Governor in Council concurs generally in the observations which the Board of
Revenue have made upon the settlement and in the approbation they have expressed of the
zealous exertions and judicious management of the Principal Collector under the very difficult
circumstances with which he had to deal."

"It is satisfactory to observe that within 3 Months from the close of the Fusly the balances
outstanding on account of the settlement was reduced to the small sum of Rupees 8,612."

"The Governor in Council sanctions the appropriation of land for backyards to Ryots as
recommended by the Principal Collector Viz.

Cawnies	Rs.	A.	P.
"18-10 assessed at	167	7	5
"12-10 $\frac{1}{2}$ Gram Nuttum not assessed."			

"The Governor in Council has observed with satisfaction the favorable report which Mr.
Dent has given of the Sub-Collector Mr. Gardner and Mr. Pycroft and Mr. C. J. Bird his
Assistants."

406. A copy of the foregoing Extract was sent to the Principal Collector on the 26th January.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

407. On the 27th July we submitted to Government the following Extract from our Proceedings under date the 20th of that Month.

Proceedings, in Cons., 20th July 1835. 'Read again the report of the Principal Collector of the South-ern Division of Arcot on the Settlement of his District for Fusly 1243.'

'The Principal Collector states that the season was generally favorable for dry grain cultivation. The frequent showers of September and the continued heavy rains of October gave promise also of an abundant harvest in the rice lands, in which it was hoped that the cultivation would exceed that of Fusly 1241, but the partial supply of rain in November and the total failure of it in December somewhat disappointed the hopes entertained; the result of the year however was on the whole favorable, as the settlement of 1243, after deducting remission for damaged crops exceeds the settlement of 1242 in the sum of Rupees 3,10,815 while it is below the settlement of Fusly 1241 to the amount of Rupees 72,228 only. It is to be observed, however, that the Revenue of the latter year is much below the average Revenue of the District, and is the produce of an ordinary year compared with a year of famine. It will of course be some time before the District can be expected to recover entirely from the effects of that calamity.'

'The Poonjah or dry grain cultivation exceeded that of fusly 1242 to the extent of Cawnies 8,732 assessed at Rupees 36,063 while it was below the cultivation of 1241 to the extent of Cawnies 12,023 assessed at Rupees 40,369. The Principal Collector observes that the early part of the latter fusly was particularly favorable for Poonjah cultivation. The season was less favorable in the early part of Fusly 1243, and the cultivation was postponed from the fears of the Ryots who had suffered so greatly in the preceding year and therefore hung back until a sufficiency of rain had actually fallen. As soon as there was rain no pains were spared to bring the cultivation to the usual average.'

'The Nunjah Cultivation of Fusly 1243 was Cawnies 87,283 yielding a Revenue of Rupees 8,53,352, this exceeds the cultivation of 1242 to the extent of 9,369 Cawnies and is below the cultivation of 1241 to the extent of 2,685 Cawnies. On comparing the talook revenue of 1241 and 1243 there appears to be an increase in five of the Talooks, and a decrease in eight arising from a deficiency of the supply of rain in November and a total failure of rain in December.'

'The Board observed that in the Villapooram talook there has been a progressive falling off in the Nunjah or wet Cultivation thus,

				Cawnies.
'In fusly 1240 the cultivation was ...	...	...	...	15,665
'In fusly 1241 do. do. ...	...	...	...	14,232
'In fusly 1242 do. do. ...	...	...	...	11,196
'In fusly 1243 do. do. ...	...	...	...	10,446

'The decrease has amounted to 33 per Cent. on the whole Talook in 4 years. The Principal Collector has not afforded any explanation as to the cause of this great diminution of the cultiva-

'tion, it will be necessary that he immediately trace and report the cause, that if practicable a remedy may be applied to check any further deterioration.'

'In the Poonjah of this Talook also the decrease was very large from Fusly 1240 to 1242, in Fusly 1243 the cultivation in consequence of the previous adverse season had not reached the extent cultivated in Fusly 1240, in the latter year the extent cultivated was Cawnies 36,625, in Fusly 1243 Cawnies 28,349 or 22 per Cent. less.'

'The Garden cultivation of Fusly 1243 exceeded that of both the preceding fuslies Viz.

	Caws.			
'Fusly 1242 by 732 yielding ...	...	...	...	14,354
'" 1241 by 132 do. ...	...	...	...	2,123

'It is observed from the Statement which accompanied the Principal Collector's report, that the increase of Garden cultivation compared with fusly 1242 has occurred in each Talook with the exception of Bowangherry in which there is a small decrease.'

'It appears in a letter from the Principal Collector dated 26th of April 1835 that if Poonjah land is converted into Nunjah or Totacal by means of Wells or Tanks

In Cons., 4th May 1835. 'dug at the private expence of an individual Ryot it is the practice to assess such lands with the turrum teerwah only of the Poonjah land. The Board are anxious to know what the effect of this liberal indulgence has been, both upon the Revenue, and upon lands, which though yielding the same produce pay a higher assessment. In the one case, the lands are classed and assessed as irrigated lands, Nunjee or Totacal as the case may be in the other they are assessed as non-irrigated lands. As the difference in Assessment is as 5 to 1 the natural consequence of this indulgence would seem to be to disturb the first principles of the Assessment Viz. that the land should pay according to its value. Altho' the assessment of irrigated land be so much higher than the assessment of Dry lands, and the expense of cultivation be much greater, they are still, from the superior value of the produce more profitable to the owner; in the higher, than in the lower class. It is his positive interest therefore provided sufficient time be allowed him for reimbursement of the Capital to invest it in converting his non-irrigated into irrigated land notwithstanding the great additional Assessment, which, in most districts, follows from this improvement. It is of course his interest in a much greater degree, when as in South Arcot according to existing rules, no such additional tax follows the improvement. But it is obvious that a Ryot who pays the additional tax upon land so improved, before this exemption was allowed, and who has paid it from time immemorial is not upon a footing with a Ryot, whose improvements are not taxed. It is therefore upon the practical effects of the existing rule, that the Board desire to receive information. They request the Collector therefore to supply a statement agreeably to the accompanying form shewing the extent of Totacal and Nunjah land which has been so converted from the Poonjah by wells or tanks dug at the expense of the Ryots, together with an explanation as to the mode in which such cultivated lands are brought to account, whether they continue as Poonjah as originally taken up by the Ryot, or as Totacal or Nunjah as the present cultivation may be, and to enter the difference of Assessment between land so improved at the Ryots' expence, and the assessment of land which are irrigated from Circar reservoirs.'

Fuslies.	Total Collections.	Rupees.
1231	...	17,93,928
1232	...	20,43,835
1233	...	14,96,537
1234	...	18,35,546
1235	...	20,06,980
1236	...	20,77,926
1237	...	18,41,318
1238	...	18,69,103
1239	...	18,67,276
1240	...	18,88,824
1241	...	16,81,271
1242	...	13,03,759
Total	...	2,17,06,305
Average	...	18,08,858
Fusly 1243	...	16,16,896
Decrease	...	1,91,962
	10½ per Cent.	

‘It is stated in the Principal Collector’s report that the total extent of land cultivated was Cawnies 2,94,259 assessed at Rupees 16,66,727-2-11, which with the addition of Kussur Rupees 19,435-15-0 made a total of Rupees 16,86,163-1-11. On reference to the Hindoovie General Statement it appears that the land taken up for cultivation was 3,32,994 Cawnies assessed at 19,11,963 Rupees. Of this extent was cultivated and sown, land yielding, Rs. 16,86,163 0 0 Nunjah made ready for seed 16,880 0 0 Land which remained waste from want of rain and other causes 2,08,920 0 0			
	‘Total	19,11,963	0 0
‘Deduct the assessment of land left uncultivated as above	2,25,800	0 0	
	‘Remains	16,86,163	0 0

‘as above stated.’

‘Deducting remissions on Cowle Rupees 19,036-3-3 and adding Rupees 20,570-10-2 for taxes on trees, fish rents, &c., the total demand is found to be Rupees 16,88,922-7-3 deducting again from this sum the items of appropriated revenue and certain established remissions the net amount of available revenue from Cultivated lands under Ryotwar Settlement is Rupees 15,37,109. Adding the revenue from Mootahs rented Villages Shotriums &c. the total is Rupees 16,16,896. The item of Kusser abovementioned is composed of additions to the revenues by the conversion of Poonjah to wet or Bagayet usually denominated teerwa Zasti. It is desirable that the accounts should exhibit the extent of land thus converted as well as the revenue resulting from it. The Principal Collector will submit accounts annually in Hinduvi and English exhibiting the extent of land thus converted from the inferior to the superior kinds of Cultivation. Besides the extent of land, the statements should exhibit the original Poonjah teerwah, the amount of the teerwah zasti or kusser addition for Nunjah and Bagayet separately.’

It appears in Column 231 Statement A that 65 Rented Villages yield Rupees 35,451-4-4. In the same Statement of last year Column 237 the entry on account of rented Villages gave 12 Mouzas only yielding Rupees 6,285-3-11 the difference occurs from the Zufted Jaghires of Chikady, Shenkarapoor and others comprising 160 Mouzas of which 7 Mouzas were last year rented for one year, the remaining 153 Mouzas were under Amany. This year the rented Mouzas are 61 of which the beriz is stated to be 33,265 Rupees; the amount realized last year from these Villages when under Amany either during the last or the preceding

‘year 1241 is nowhere stated, the Board therefore cannot form a judgment of the propriety of the rents.’

‘It is satisfactory to observe both as an index of good settlement and liberal assessment that the land revenues were collected within the fusly with the exception of 53,262 or 3 per Cent. of which the small balance of Rupees 2,261 alone remained uncollected at the date of the report. It does not appear that any part of this sum will be realized as it is due by poor ryots who are unable to pay and on Cowle lands where the parties have failed to give sufficient security and have absconded.’

‘The Board observe that Rupees 287 of the balance here referred to, have been since realized, they request the Principal Collector to submit an account stating the amount of the arrears which still remain due by poor ryots unable to pay and by absconded Cowle ryots; he will also explain the utility of taking security from ryots who speculate in Cowle Cultivation.’

‘With the view to effect a just settlement and secure to the people their individual rights the Principal Collector, the Sub-Collector, the Head Assistant and the 2nd Assistant Mr. Bird who conducted the detailed settlements of their respective divisions, caused the puttass to be distributed in their presence and visited every village which appeared to require the attendance of the Superintending Officer. The Board are well pleased that the Principal Collector by affording adequate employment to his Assistants gives them an opportunity of acquiring experience in the revenue details and they are gratified by learning that the Principal Collector has derived assistance from their co-operation.’

‘The following Abstract exhibits at one view the total settlement from every source of Revenue for fusly 1243 compared with the foregoing year.’

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue	13,06,080	8 0	16,16,896	2 0	3,10,815	10 0	...	...
Sayer	1,96,197	9 0	1,63,871	13 4	...	...	27,325	11 8
Abkary	57,470	0 0	51,641	0 0	...	...	5,829	0 0
Sundry small farms	2,383	8 7	2,663	4 5	279	11 10	...	...
Salt	1,93,325	12 0	2,02,992	4 0	9,666	8 0	...	...
Sea Customs	31,594	7 8	24,795	0 2	...	...	6,799	7 6
Moturpha	33,798	7 2	30,507	1 6	...	...	3,291	5 8
Stamps	17,459	8 0	16,978	10 0	...	...	480	14 0
Total	18,38,309	12 5	21,15,345	3 5	3,20,761	13 10	43,726	6 10
	Deduct Decrease ...				43,726	6 10		
	Net Increase ...				2,77,035	7 0		

‘The total gross receipts from all sources amounted during fusly 1243 to Rs. 22,48,806-5-4 and the charges, exclusive of advances recoverable, compensation for resumed privileges, Pagoda Allowances &c. to Rupees 3,47,475-15-9 being in the proportion of $15\frac{7}{16}$ per Cent. to the Gross Collections. In the preceding fusly the Gross Collections amounted to Rupees 17,45,568-13-5 and the Charges to Rupees 3,90,006-8-0 or Rupees $22\frac{5}{16}$ of the Collections.’

'The Board approve the Principal Collector's management and the attention paid to his charge by the Sub-Collectors.'

'Ordered that a copy of these Proceedings be submitted to Government and that a transcript of the same be forwarded to the Principal Collector in the Southern Division of Arcot for his information and guidance.'

408. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 27th July.

In Cons., 13th August. 409. In reply we received from Government the following Extract from the Minutes of Consultation under date 7th August.

"The settlement of the district of South Arcot for the fusly under review exhibits the satisfactory result of a net increase in the land Revenue over that of the previous fusly of Rupees 3,10,815. The Collections apparently were made with facility and at the date of the Principal Collector's Report, the whole of the Demand had been realized, with the exception of a trifling sum of 2,261 Rupees supposed to be irrecoverable."

"The Right Hon'ble the Governor in Council will take into consideration the subject treated of in para. 9 when the Principal Collector shall have furnished the Statement and explanation therein called for, which with the Board's observations thereon, it is desired may be submitted to Government."

"The Right Honorable the Governor in Council observes with satisfaction the expression of the Board's approbation of the Principal Collector's management of his District, and entirely concurs in all their other observations contained in the Proceedings under review."

410. A Copy of the foregoing was transmitted to the Principal Collector on the 15th August.

EXTRA REVENUE FOR FUSLY 1243.

411. On the 19th June we submitted to Government the following Extract from our Proceedings under date the 1st of that Month.

Proceedings, in Cons., 1st June 1835. 22nd January, in Cons., 2nd February 1836. 'The Board proceed to take into consideration the report of the Principal Collector of the Southern Division of Arcot, upon the Management of the Extra Sources of Revenue in that District for fusly 1243.'

Salt.

		Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Current Collections	...	1,93,325	12 0	2,02,992	4 0	9,666	8 0	...	...
Extra do.	...	2,855	15 2	2,953	15 1	103	0 9	...	...
Arrears	...	...	...	...	...	...	...	...	...
Total	...	1,96,181	11 2	2,05,951	3 11	9,769	8 9	...	...
Charges	...	40,432	10 1	46,543	9 10	6,115	15 9	...	...
Net Revenue	...	1,55,749	1 1	1,59,402	10 1	3,653	9 0	...	...

'The particulars of the Collections from the Sales of Salt in fusly 1243 are shewn in the

		Rs.
Sales for	...	...
Inland Consumption	...	1,29,738
Home do.	...	51,443
Export by Sea	...	19,835
Supplied to Pondicherry	...	1,976
	...	2,02,992

Para. 3. Proceedings, 6th in Cons., 6th January 1834.

Para. 2. Fusly 1242.

* Supply of Pondicherry 3,013 Rupees.

† 12th in Cons., 21st Octr. 1833.

‡ 6th January 1834.

Para. 2.

|| 1,90,312
¶ 1,93,325

Difference 3,013

Para. 2.

'that he will be more careful in attending to such requisitions in future.'

'The Principal Collector is requested to furnish as regards the fusly under review, the information upon the subject of Spontaneous Salt, required in the 3 Para. of the Board's Proceedings of the 6th January 1834.'

Increase charges of	...	8,090
Manufacture	...	...
Decrease do. Superintendence	...	1,974
Net Increase	...	6,116

The increase in the charges was occasioned by the extension of the Manufacture in the fusly under review on which account there was an increased disbursement to the extent of Rupees 8,090.'

'In the charges of Superintendence there was a decrease of 1,974.'

Sayer.

		Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Current Collections	...	1,96,197	9 0	1,68,871	13 4	...	...	27,325	11 8
Extra do.	...	355	4 2	1,035	13 2	650	9 0	...	...
Arrears	...	16,023	11 2	14	0 0	...	...	16,009	11 2
Total	...	2,12,606	8 4	1,69,921	10 6	...	...	42,684	13 10
Charges	...	35,192	5 9	34,305	9 2	...	...	886	12 7
Net Revenue	...	1,77,414	2 7	1,35,616	1 4	...	...	41,798	1 3

'The whole Sayer was under Aumany this year; no offers having been made for renting this branch of Revenue which it was advisable to accept.'

—	Collection Fusly 1213.		Decrease.	
	Rs.	A. P.	Rs.	A. P.
Piece Goods ...	67,696	9 8	17,018	9 3
Indigo ...	11,886	14 9	6,132	9 3
Betle ...	14,575	12 10	1,902	15 0
Tobacco ...	20,341	11 2	1,190	14 6
All other Articles ...	54,370	12 11	1,080	11 8
	1,63,871	13 4	27,325	11 8

'The annexed memorandum shows the Col-
'lections under Aumanie on account of the
'principal items of Sayer revenue, and the
'decrease which occurred in each in the fusly
'under review, which is ascribed by the Princi-
'pal Collector generally to the disastrous effects
'of the previous season from which the Country
'had not recovered. In the early part of the
'year he observes, the gross decrease amounted
'to upwards of 35,000 Rupees but it was gradual-
'ly reduced to the sum above shewn, as the
'effects of the more favorable season of fusly
'1243 began to be felt.'

Sea Customs.

—	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Current Collections ...	31,594	7 8	24,795	0 2	...	...	6,799	7 6
Extra do. ...	0	6 6	1	10 8	1	4 2	...	...
Arrears ...	...	...	...	...	...	...	...	...
Total...	31,594	14 2	24,796	10 10	...	...	6,798	3 4
Charges ...	35,221	11 8	25,684	2 7	...	...	9,537	9 1
Excess of charge above the Revenue ...	3,626	13 6	887	7 9	...	...	2,739	5 9

'The decrease above shewn is the aggregate amount of a decrease of Rupees 2,842 in
'the export duties on Piece Goods and a decrease of 3,957 in the Import duties on raw nuts,
'Sugar Candy &c. The large amount of charges in fusly 1242 was
'explained in the Board's Proceedings of the 6th January 1834 to
'have been occasioned principally by the value of a part of the factory
'house at Cuddalore occupied as the Sea Custom house having been
'debited to this head in the present year, the charges exceeded the
'receipts by Rupees 887-7-9 the large sum of Rupees 21,848-6-0 having been refunded in the
'shape of drawbacks part of which was due for fusly 1242.'

Abkarry.

—	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand ...	57,470	0 0	51,641	0 0	...	...	5,829	0 0
Balance on the 13th July ...	9,292	10 1	10,043	11 6	751	1 5	...	...
Current Collections ...	48,177	5 11	41,597	4 6	...	...	6,580	1 5
Extra do. ...	43	3 0	9	6 0	...	...	33	13 0
Arrears ...	7,855	7 1	11,618	8 9	3,763	1 8	...	...
Total...	56,076	0 0	53,225	3 3	...	...	2,850	12 9
Charges ...	889	13 8	709	5 4	...	...	180	8 4
Net Revenue ...	55,186	2 4	52,515	13 11	...	...	2,670	4 5

'This branch was under rent in fusly 1243. The principal part of the decrease is stated to
'have occurred in the amount offered for the farms of Villapooram, Chaitput and Cullacoorchy,
'the former of which it was found necessary eventually to take under Aumanie management, in
'consequence of the party who bid for it having failed to make good
'this required security. Of the Balance due at the close of the fusly
'Rupees 6,449-14-11 were collected previously to the date of the Principal Collector's report.
'The amount due at the end of March was 3,045-12-7. A portion of this
'balance the Principal Collector appears to consider irrecoverable,
'but upon this subject he promises to furnish a separate report so
'soon as he has ascertained what arrangements the parties by whom
'it is due are willing to make.'

Statement A, Col. 15.

D. C. & B. Statt. for March.

Para. 12.

Sundry Small Farms and Licenses.

—	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand ...	2,383	8 7	2,663	4 5	279	11 10	...	...
Balance on the 13th July ...	114	13 10	425	0 3	310	2 5	...	...
Current Collections ...	2,268	10 9	2,238	4 2	...	...	30	6 7
Extra do. ...	20	1 6	3	2 7	...	...	16	14 11
Arrears ...	563	7 0	129	5 7	...	...	434	1 5
Total...	2,852	3 3	2,370	12 4	...	...	481	6 11
Charges ...	...	...	...	...	...	...	...	...
Net Revenue ...	2,852	3 3	2,370	12 4	...	...	481	6 11

* D. C. & B. Statt. for March.

Para. 12.

'Of the balance due under this head Rupees 81-10-6 have been
'collected leaving 343-5-9* still outstanding; the greater portion of
'which the Principal Collector states will be recovered.'

Stamps.

—	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Current Collections ...	17,459	8 0	16,978	10 0	...	...	480	14 0
Extra do. ...	...	...	...	...	...	...	...	...
Arrears ...	...	...	...	...	...	...	...	...
Total...	17,459	8 0	16,978	10 0	...	...	480	14 0
Charges ...	1,758	2 8	1,660	12 4	...	...	97	6 4
Net Revenue ...	15,701	5 4	15,317	13 8	...	...	383	7 8

"No remark required."

Moturpha.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand ...	33,798	7 2	30,507	1 6	...	...	3,291	5 8
Balance on the 13th July ...	1,581	9 11	600	10 10	...	...	980	15 1
Current Collections ...	32,216	13 3	29,906	6 8	...	...	2,310	6 7
Extra do. ...	14	0 1	19	3 0	5	2 11	...	...
Arrears ...	12	2 2	1,452	0 9	1,439	14 7	...	...
Total...	32,242	15 6	31,377	10 5	...	...	865	5 1
Charges ...	473	10 11	458	14 1	...	...	14	12 10
Net Revenue ...	31,769	4 7	30,918	12 4	...	...	850	8 3

'The decrease in the Moturpha Settlement is stated to have occurred almost entirely in the loom tax, the gross decrease in which was 3,289 consequent on the desertion of some weavers and the impoverished state of others. The Collector observes that this decrease may be adduced as further evidence that the decrease in the duty Collected on piece Goods, is a bonâ fide decrease and not arising from any fraud on the revenue. The balance due at the close of the Fusly has been reduced to Rupees 53-1-7.'

Total.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Current Collections ...	5,21,240	2 7	4,87,379	10 10	...	...	33,860	7 9
Extra do. ...	3,318	14 5	4,023	3 4	709	4 11	...	...
Arrears ...	24,454	11 5	13,213	15 1	...	...	11,240	12 4
Total ...	5,49,013	12 5	5,04,621	13 3	...	...	44,391	15 2
Charges ...	1,13,968	6 9	1,09,367	5 4	...	...	4,601	1 5
Net Revenue ...	4,35,045	5 8	3,95,254	7 11	...	...	39,790	13 9

'The decrease it is observed appears greater than it otherwise would, in consequence of the collections of fusly 1242 being inclusive of a sum of Rupees 16,023. Arrears of fuslies 1239 and 1240 which were brought to account in that year.'

'With reference to the remarks contained in Statement B regarding the Sayer balances of fuslies prior to 1243, the Board observe that the Principal Collector has not as yet submitted the report therein promised, he is requested to do so without delay, as it appears from the return of revenue defaulters in confinement, which was furnished under date 31st March last, that Mohunsing, and his Securities, the parties by whom the greater portion of the balance is due have been in confinement for upwards of 3 years and the Board think it right that some measures should be taken for their release.'

'Ordered that a Copy of these proceedings be submitted for the information and orders of the Right Honorable the Governor in Council and to the Principal Collector of the Southern Division of Arcot for his information.'

412. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 17th June.

In Cons., 30th July.

413. In reply we received from Government the following Extract from the Minutes of Consultation under date 24th July.

Minutes of Cons., 24th July 1835. "A comparison between the Collections of fuslies 1242 and 1243, as shewn in the concluding para. of the Principal Collector's Report, exhibits a net decrease in those of the latter year of Rupees 38,137-12-9."

"Of this sum the decrease in the Sayer Collections constitutes the chief part amounting to 27,325 Rupees, which is ascribed by the Principal Collector generally to the disastrous effects of the previous season. It appears that the chief Article in which the decrease occurred was Piece Goods, a decrease which is satisfactorily shewn to have been a bonâ fide one from there appearing under the head of Moturpha collections a falling off of upwards of 300 Rupees in the Loom Tax alone there having been 1,467 looms less in 1243 than in 1242."

"The next largest item of decrease is in the Collections under the head of Sea Customs amounting to Rupees 6,799 of which it is also to be observed a large portion is in the amount of export duties on Piece Goods."

"Counterbalancing in some degree the decrease under the other heads, is an increase under that of Salt of Rupees 9,666-8-0 which it is satisfactory to observe has chiefly arisen from a considerable improvement having taken place in the sales for inland Consumption."

414. A copy of the foregoing was transmitted to the Principal Collector on the 30th July.

GRANT OF CERTAIN LAND IN JAGHIER TO CHENDA HUSSAIN.

415. We received from Government under date the 10th February the following Extract from the Minutes of Consultation in the Military Department dated 30th January 1835 with instructions to call upon the Principal Collector of South Arcot to furnish the information required therein.

Extract from the Minutes of Cons., 30th January 1835. "Read the following letter from the Secretary to the Government of India, Military Department."

Here enter 7th January 1835.

"Resolved that the above letter be transmitted to the Revenue Department with the view to the Principal Collector of South Arcot being required to report what land in the vicinity of Runjungshad in the Talook of Vurdachellum yielding an annual income of 300 Rupees can be rendered available for a grant proposed to be conferred on Chundah Hoossain as Jagheer or rent free during the life of himself and his son. The land will be afterwards subject to payment of rent to the Government and to revert to the state in failure of heirs male."

416. The following letter was addressed to Government under date the 27th July.

"With reference to the orders of Government dated 10th February last, I am directed by
 To the Chief Secy. to Govt., "the Board of Revenue to forward for the information of the Right
 in Cons., 27th July 1835. "Honorable the Governor in Council the accompanying letter from
 16th in Cons., 27th July 1835. "the Principal Collector in the Southern Division of Arcot upon the
 "subject of the lands in the vicinity of Runjenguddah selected for
 "the Jaghere proposed to be granted to Chenda Hoossain."

417. We received from Government under date the 21st August the following Extract
 In Cons., 3rd Sept. 1835. from the Minutes of Consultation in the Military Department dated
 11th of that Month for our information and guidance.

Extract from the Minutes of "Read the following Extract from the Minutes of Consultation
 Cons., 11th August 1835. "in the Revenue Department."

Here enter 7th August 1835 No. 949.

"Ordered that the Land pointed out by the Principal Collector of South Arcot, in his
 "communication under date the 16th July 1835, to the President and Members of the Board of
 "Revenue, be granted in Jaghere to Chenda Hoossain to the amount and upon the terms
 "directed in the Minutes of Consultation in the Military Department No. 198 under date 30th
 "January 1835, and that a communication be made to the Revenue Department to give effect
 "to this Regulation."

418. The following letter was addressed to Government under date the 26th November.

"With reference to an Extract from the Minutes of Consultation in the Military Depart-
 To the Chief Secy. to Govt., "ment under date 11th August last transmitted to the Board of
 in Dy. Cons., 30th Novr. 1835. "Revenue under the order of Government in the Revenue Depart-
 "ment dated the 21st of the same month, relative to the grant of a
 "Jaghire in South Arcot to Chenda Hoossain, I am directed to request that Chenda Hoossain
 "may be instructed to appear before the Principal Collector in order that the Jaghire may be
 "made over to him."

Appointment. 419. On the 6th January 1835 Mr. E. B. Thomas was appointed
 Sub-Collector.

SALEM.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

420. We submitted to Government the following Extract from our Proceedings under
 date the 16th March.

Proceedings, in Cons., 16th "Read again the Report of the Principal Collector of Salem on
 March 1835. "the settlement of the Land Revenue of that District for Fusly 1242."
 8th in Cons., 23th October 1833.

"It appears that the number of Villages and Hamlets belonging to Government, Proprietors
 "and Poligars respectively was the same as in last Fusly."

From the Pl. Collr., 9th in Cons., 14th January 1833. "Previous to the receipt of this report the
 To do, 14th in Cons., 14th do. "Board were already informed of the unfavor-
 Copy sent to Govt. 21st January 1833. "able nature of the season both from the usual
 From do, 28th Feby., in Cons., 7th March. "notices given in the monthly statement of De-
 To do, 7th in Cons., 7th March.

"mand, Collection and Balance and from the correspondence which took place between the
 "Principal Collector and them, on the subject of the remission which it was found necessary to
 "grant in consequence."

"This subject will be considered further in its proper place. The season it would seem
 "commenced favorably, but subsequently failed so entirely as most severely to injure their
 "prospects and materially diminished the Revenue of Government. The general distress was in
 "consequence very great."

"The Principal Collector repeats the remark which he already had occasion to make when
 "on the subject of remission, namely, that the season would not have pressed so peculiarly
 "heavy upon the Ryot, if it had proved unfavorable from the beginning as he would not then
 "have sown his lands, and the lands if left uncultivated would according to the usage of the
 "Country, have been exempted from any payment, but from it's having been otherwise and the
 "lands having been extensively ploughed and sown, the failure of the rains caused not only the
 "loss of crop, but also left him burdened with the assessment over and above the loss of seed
 "and labor."

"The distress of the season Mr. Orr adds was further enhanced by a rise in prices of 71
 "per cent. above those of the previous year." "This, he observes,
 Para. 3. "would not perhaps be felt by extensive farmers as the high prices
 "would probably more than counterbalance the diminished produce, but to the petty farmers
 "the case is very different. In the most favorable seasons the surplus produce, they can bring
 "to market after supplying the wants of their families, is barely sufficient to defray the land
 "assessment, but in a year of Drought like the past when the produce extensively fails they
 "are left without the means of subsistence much less the means of paying the Government
 "demand. The poor Ryots had not it is stated even the resource of selling their cattle left
 "as these from want of water and pasture died in great numbers and the few which survived
 "were in so miserable a condition as to be totally unsaleable. Many of the Ryots indeed as well
 "as the other Inhabitants were reduced to the necessity of supporting life by gathering roots
 "and herbs in the Jungles, from the pernicious quality of which many are reported to have died;
 "in addition to this Cholera was very prevalent, it appeared at intervals in different parts of the
 "District and the mortality of the year has been very great. A statement is submitted No. 23
 "prepared from the periodical Reports of the Tahsildars, from which it appears that 14,214 in-
 "dividuals died from this disease, of whom 6,923 were cultivators, and the remainder (7,291)
 "other Inhabitants."

Cultivation. "The following Abstract gives the amount of decrease under the
 "usual heads excepting only a small increase in dry Garden land on
 "full Teerwah."

Poonjah of	...	...	...	...	Acres.	44,418	28	9
Poonjah Garden on Cowle and pasture	...	...	...	...	"	435	38	2
Nunjah ...	*	...	...	...	"	6,812	7	8
Nunjah Garden	...	...	...	...	"	0	1	4
						Acres.	51,666	35 7

* Acres. Goon. "The increase * in the dry garden land being deducted, the net
 148. 6. "decrease below the cultivation of the previous year, was Acres
 "51,518-29-7."

Fusly 1241.				Fusly 1242.				Increase.				Decrease.							
Extent.		Assessment.		Extent.		Assessment.		Extent.		Assessment.		Extent.		Assessment.					
Acres.	G.A.	Rs.	A.P.	Acres.	G.A.	Rs.	A.P.	Acres.	G.A.	Rs.	A.P.	Acres.	G.A.	Rs.	A.P.				
4,38,975	21 0	6,27,460	10 5	4,14,054	3 7	5,81,379	8 0	...	...	...	...	24,621	17 9	43,081	2 5				
65,859	16 5	53,866	15 7	50,964	10 2	43,053	0 3	...	...	...	...	14,895	6 3	10,813	15 4				
17,701	13 6	9,572	14 1	12,799	8 9	6,723	11 2	...	...	...	...	4,902	4 18	2,849	2 11				
5,22,236	10 11	6,90,900	8 1	4,77,817	22 2	6,34,156	3 5	...	...	...	...	44,418	28 9	56,744	4 8				
11,613	13 0	57,237	8 3	11,761	19 0	57,565	15 0	148	6 0	323	6 9	...	...	...	...				
521	25 12	2,105	0 7	150	32 8	599	12 5	...	...	...	...	370	33 4	1,505	1 2				
256	17 0	426	8 11	191	12 2	345	0 1	...	...	...	...	65	4 14	81	8 10				
12,391	15 12	59,769	1 9	12,103	23 10	58,510	14 6	148	6 0	323	6 9	435	38 2	1,586	10 0				
42,451	23 12	3,02,509	8 2	35,908	35 14	2,61,730	5 0	...	...	...	...	6,542	33 14	40,779	3 2				
2,149	36 11	8,848	6 6	1,901	33 4	8,335	13 3	...	...	...	...	247	3 7	462	9 3				
130	22 0	217	12 3	108	11 13	161	8 10	...	...	...	...	22	10 3	56	3 5				
44,731	8 7	3,11,575	10 11	37,919	0 15	2,70,277	11 1	...	...	...	...	6,812	7 8	41,297	15 10				
2,165	2 14	16,171	10 31	2,165	1 10	16,209	14 4	...	...	38	3 5	...	...	...	...				
5,81,523	37 12	10,78,416	15 8	5,30,005	8 5	9,79,154	11 4	148	6 0	366	10 2	51,666	35 7	99,628	14 6				
...	...	...	...	...	...	...	...	Deduct Increase ...								149	6 0	366	10 2
...	...	...	...	...	...	...	...	Net Decrease ...								51,518	29 7	99,262	4 4

'The Talooks under the immediate charge of the Principal Collector were the Baramahl and
Settlement. 'two Balaghaut Talooks, under Mr. Ogilvie, Namkul, Parmutty, Shen-

Para. 6.

‘Cathcart left the District to take up his appointment at Chingleput
‘as Special Assistant before the settlement of the last mentioned Talook was commenced upon, the
‘Acting Deputy Sheristadar who was then placed under that officer was directed by the Principal
‘Collector to proceed there and form it on the principle observed in the other Talooks. The settle-
‘ment was made with the cultivators individually as usual and “was conducted on the same princi-
‘ples as observed in last year,” but modified by the remission it was found expedient to grant as will
‘be noticed in a subsequent part of these Proceedings. At the distribution of the Puttas the Ryots
‘were informed that the indulgence of remission was granted them as a special favor for the year
‘only on account of the failure of rains and should not be construed into a precedent. A clause to
‘that effect was also inserted in the Puttahs of those individuals to whom remission was allowed.
‘The Principal Collector particularises the places in each Talook where he and the subordinate
‘Collectors formed the settlement and distributed the Puttahs, and states that’ “the ryots, came
“readily to the settlement and generally received their puttahs with an unusual degree of

Para 9.

“to them that the remission granted was upon a due consideration of their means as stated by
“themselves and as ascertained from information obtained from the Curnums and Curradars as
“well as from their neighbours. Little however as the remission fell individually it had a very
“good effect, and was thankfully acknowledged by the Ryots, upwards of eleven thousand of

Puttas 10.

Puttass 10. 'number of Puttass distributed for the whole District amounted to '95,080 or 7,020 Puttass less than last year, which is chiefly ascribed to the large extent left 'waste, from the unfavorable nature of the season. Of the total number of the Puttass Mr. Orr 'observes that 3,623 were joint ones or in the proportion of about 4 per cent. of the whole. There 'was no complaint from joint Puttahdars against their managing members to render recourse

'necessary to the instructions contained in the 22nd para. of the

* 15th June 1831.

Circular.

In Cons., 15th March 1832.

'the number of the preceding year which the following transcript from the report explains in detail.'

'letter* from the Honorable Court of Directors conveyed in the Board's
'letter of the 15th March 1832. The number of cultivating Ryots to
'whom Puttahs were distributed amounted to 98,874 or 7,934 below

'The Principal Collector in a letter dated 9th January last brought under the Board's consideration the urgent necessity there existed for remission from the losses entailed upon the Ryots from the adverse nature of the season. He proposed two methods of granting remission, one by excluding from the settlement not only the uncultivated lands as usual but all fields in which crops had never been reaped, the other by forming the settlement as usual and deducting 20 per cent. from the whole as compensation for the loss sustained by the failure of crops; this last he considered to be both the least objectionable and the mode likely to occasion the smallest loss to Government.'

'Mr. Orr explained that this indulgence should be applied only to the Nunjah and Poonjah lands but not to Baghayet lands nor to Nunjah lands watered from the Cauvery river.'

'The Board in their answer of the 14th of the same month (January) stated that they concurred in thinking that it was expedient under strict regulation to allow remission in the settlement of the current fusly upon both Nunjah and Poonjah but not Baghayet. The Principal Collector was required to prepare statements shewing the fields whose crops had failed excluding those fields in which the crop had eased however deficient the produce might have been and was then to determine individual claims to remission on account of lands entered in those statements from a consideration of the produce of the whole farm and the price and the general means of the Ryot taken together.'

'The Principal Collector in his reply of the 28th February 1833 stated that he had furnished each of the subordinate Collectors with copy of the foregoing communication from the Board respecting remission and the principles on which the indulgence was to be granted, and that the necessary orders had been issued for the preparation of the statements therein required, that these statements had been received from several of the Talooks, but that they were so vague and unsatisfactory that he was again obliged to bring the subject to the notice of the Board and to shew at that advanced period of the season there were serious objections to the rules suggested by them in granting the proposed remission.'

'Mr. Orr suggested that "as the loss of produce was general, the fairest and most equal mode of applying the intended relief would be by allowing a deduction of a certain percentage and extending greater indulgence to the poor Ryots, and as the actual extent of cultivation of each he considered to be the best standard for determining the means of the Ryots, that a deduction of 25 per cent. be made from the Puttahs of all Ryots cultivating Nunjah and Poonjah whose payment to Government does not exceed 10 Rupees and to all paying from 10 to 25 Rupees, 20 per cent., from 25 to 50 Rupees 15 per cent. and to all paying above that sum 10 per cent. and to exclude from the settlement of this year the Cowle Bunjer and other small items of waste lands included in the settlement in ordinary seasons."

'Considering the difficulty or impracticability as represented by the Principal Collector of obtaining correctly at so late a period after the crops had been cut and removed, the particular information requisite for forming a judgment of the out-turn of the whole cultivation of every Ryot who might claim remission the Board considered it on the whole the most expedient plan and the best calculated to meet the emergency to allow remission to be granted unconditionally for the fields of Nunjah and Poonjah not actually reaped, but in laying this down as the general rule, they desired that it be considered subject to exceptions in cases where its observance would afford an undue advantage to the Ryot, as for instance on Villages or tracts of Country in which from local advantages the lands have not suffered more than in former adverse seasons when no

'remission was allowed, and in particular cases such as where the greater part of an individual's farm consists of lands cultivated by means of Wells or by other mode of irrigation which have been so productive as to yield a return sufficient or more than sufficient at the enhanced prices to cover the loss upon the fields not reaped or where he has had other evident advantages to compensate for the partial loss.'

'With respect to fields which had been reaped it was distinctly intimated that the only bar to the demand was inability on the part of the Ryot to pay without ruin. That further indulgence should be granted when absolutely necessary to those Ryots whose Puttahs were within Rupees 25 and in extending it to those whose Puttahs exceeded Rupees 25. The cases should be considered special exceptions; he was also authorized to remit Cowle Bunjer and other items of waste referred to in the 3rd para. of this letter.'

'The deductions made under the foregoing instructions were to be distinctly exhibited in the accounts of the settlement and to be specified in the Puttah with a clause to the effect that the indulgence was not to form a precedent for ordinary years but to be considered special to the season of distress in which it was granted.'

'Mr. Orr in the 21st para. of his report again refers to his letter of the 28th February in which he states he fully explained all the objections which occurred to him as well as the insuperable difficulties which from the advanced period of the season then existed to the mode of granting the remission directed by the Board then, and observes that these objections having been overruled, it became his duty to use his best endeavours to carry their orders into effect. The mode in which he did so is fully explained in Para. 21. The Ryots were classed into those paying above and those paying below 25 Rupees, and the remission allowed to each was fixed with reference to the loss sustained and the means to pay. To those paying below 25 Rupees a greater indulgence was shewn, and in all cases of extreme indigence, the demand was remitted altogether. In the next para. he remarks that the same system was observed by Mr. Ogilvie and Mr. Cathcart. Mr. Ogilvie was induced to grant remission on dry Garden lands to the extent of Rupees 138-15-1, and Mr. Cathcart not only on dry Garden lands to the extent of Rupees 441-2-0 but also on trees to the extent of Rupees 1,404-1-3 in consequence of their unproductiveness and the inability of the Ryots to pay the demand. In the portion of the District under the Principal Collector's charge no remission under these heads was found necessary.'

'With reference to the statements which the Board directed to be prepared of "Land ploughed but not sown," "Land sown but not vegetated," "Land vegetated but the crop withered when it was only a few Inches above ground" and "Land on which the Crops withered before the ear was formed," Mr. Orr states that the first distinction was unnecessary as in conformity with the usage of the District. Land not sown is considered uncultivated and therefore not chargeable with assessment, and with respect to the remaining three particulars the information is derived from the account furnished by the Tahsildars who with their Cutcherry servants and Carpoons divided the duty of personally inspecting the fields accompanied by the Curnums and Caradors, and taking down such information as appearances confirmed. According to this it will be observed that in the low land Villages the extent of Land on

	Acres.	G.	A.	Rs.	A.	P.
'which seed had not vegetated was acres'	1,227	38	10	1,414	11	10
'Land on which the seed vegetated but the crops entirely failed.'	53,293	13	7	79,458	15	6
	54,521	12	1	80,873	11	4

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'In the demand upon lands under Ryotwar settlement there appears a net decrease of Rupees 99,262-4-4, resulting from a Gross increase of Rupees 81,615-12-1, and a Gross decrease of Rupees 1,80,878-0-5, of which the particulars are given in para. 12 of the report under review ; Rupees 39,829-2-8 of the Gross increase was on account of land newly taken up by the Inhabitants of the District and new settlers from neighbouring Districts from the favorable commencement of the season, and on the other hand, Rupees 1,42,646-2-0 of decrease is the assessment on lands that could not be cultivated from the failure of the season. The other items of increase and decrease are explained in their proper place by the Principal Collector.'

‘Under the head of lands of one description transferred to another, there appears an increase of Rupees 9,503-10-8, and a decrease of Rupees 9,477-5-8 on Transfers. Acres 6,330-21-11 of this, however, the Principal Collector explains that Acres 2,800-8-11 only assessed at Rupees 6,805-2-0 have been improved and caused a real increase of Rupees 3,528-14-2, while on the other hand Acres 3,530-13-0 assessed at 2,698-8-8 were cultivated with inferior grain or left for pasture and occasioned a diminution of Rupees 3,502-9-2 the causes and result are shewn in the following abstract.’

Transfers.

Particulars of transfers.		Extent of land transferred.			Assessment of Fusly 1241.		Assessment of Fusly 1242.		Remarks.		
		Acres.	G.	A.	Rs.	A.	P.	Rs.	A.	P.	
To a superior cultivation.	Pasture land cultivated with Poonja ...	1,958	24	12	967	4	6	2,875	9	9	
	Poonja converted into Poonja bagayet and Nunjah ...	745	0	5	1,723	2	9	3,159	3	5	
	Poonja bagayet converted into Nunja...	69	33	13	448	8	11	535	14	11	
	Poonja bagayet and Nunja transferred to Nunja bagayet from unproductive gardens formed on those lands and paying the land assessment, having arrived at maturity and charged at the increased rate ...	26	29	13	137	3	8	234	5	11	
		2,800	8	11	3,276	3	10	6,805	2	0	Real Increase Rs. 3,528-14-2
To an inferior cultivation.	Poonja and Poonja bagayet left for pasture from the insufficiency of the rains ...	3,106	14	12	4,128	7	2	1,839	14	1	
	Poonja bagayet cultivated with Poonja.	190	26	10	549	7	1	267	7	9	
	Nunja cultivated with Poonja and Poonja bagayet ...	232	39	2	1,456	14	4	569	12	0	
	Nunja bagayet cultivated with Nunja and Poonja bagayet ...	10	12	8	66	5	3	21	6	10	
		3,530	13	0	6,201	1	10	2,698	8	8	Real Decrease Rs. 3,502-9-2
Grand total of land transferred ...		6,330	21	11	9,477	5	8	9,503	10	8	Net Increase Rs. 26-5-0
		Deduct Assessment of fusly 1241 ...						9,477	5	8	
		Increase in Assessment of fusly 1242 ...						26	5	0	

Deduct Assessment of fusly 1241 ...	9,477	5 8
Increase in Assessment of fusly 1242 ...	26	5 0

Deduct Assessment of fusly 1241 ...	9,477	5	8
Increase in Assessment of fusly 1242 ...	26	5	0

‘The above sum of Rupees 1,76,642-13-7 allowed for the failure of Crops was given to 54,421 Ryots paying below 25 Rupees, and to 6,271 Ryots paying above that sum, making a total of 60,692 individuals. The number of Cultivators who received no remission for failure of Crops was 38,182, which is 39 per Cent. of the whole body.’

The total extent of land held on Cowle in fusly 1242 is stated at Acres 53,016-35-14 or at Rupees 52,038-12-11, which includes Rupees 10,040-14-10 the progressive assessment on lands on Cowle, Rupees 4,196-6-2 the assessment on Acres 7,831-10-10 newly taken upon Cowle during the current Fusly, and some other smaller items comprised in Acres 10-24-14 or Rupees 18-8-6.

The extent of land under Cowle last year was Acres 68,529-38-12 rated at Rupees 64,820-6-8, of this acres 10,551-9-6 rated at Rupees 12,508-4-7 arrived at the full assessment and were accordingly deducted also Acres 2,188-19-12 rated according to the Mootadar's Cowle at Rupees 3,476-8-11 but now charged at the full survey rate, and Acres 9,239-35-13 rated at Rupees 9,581-5-10 but left waste by Ryots deceased or emigrated, and Acres 1,375-13-7 rated at Rupees 1,471-3-11 but transferred to an inferior description of cultivation &c. The remainder with the additions already stated made the total extent of land under Cowle in Fusly 1242 Acres 53,016-35-14 rated at Rupees 52,038-12-11.

The Principal Collector states that in forming the settlement of the year, some further instances had been traced of lands being held at a rate below that fixed at the survey which were altered and caused an increase of Rupees 627-6-5, and there were also instances of extra taxation which when reduced to the survey rate caused a decrease of Rupees 151-13-7, the net increase resulting from the amendment being Rupees 475-8-10.

The extent of fallow included in the settlement amounted to Acres 3,914-33-5 or Rupees 4,559-10-7. The whole was remitted as a special indulgence for this year with the exception of Acres 7-5-1 or Rupees 55-13-0, which were situated on the borders of the Cauvery and agreed to be cultivated, but left waste without sufficient cause, and therefore charged to the parties concerned.

The Gross increase in this branch of Revenue was Rupees 2,220-4-7 and the Gross decrease was Rupees 2,460-8-10*, and the net result Rupees 240-4-3, the particulars are satisfactorily stated in the 17th para. of the report.

There was a small increase of Rupees 41-3-8 under the head of Cauvery lands which the Principal Collector explains as arising from certain fields on the borders of that river which were irrigated last year by means of Pickotahs but which having been irrigated in the current year by the remaining water were charged at the full survey rate upon the principle introduced by Captain Macleod.

In the accounts annually furnished Mr. Orr remarks it was usual to insert the Beriz of the Amany Hills after deducting the Village sibbendy, but in the preparation of the accounts for this year he had found it necessary to add that charge to the last year's revenue in order that this gross Beriz of the two years might be truly compared. This measure he adds was the more requisite as the charge for Village Sibbendy was regulated as usual upon the net Beriz after deducting the remission that had been allowed in the Current year. There was a defalcation in the revenue from the Hills under Amany tenure of Rupees 4,029-14-9, which includes Rupees 3,065-1-2 the amount of remission for failure of Crops, but as there was a decrease in the Village Sibbendy of Rupees 211-7-10 from the charge having been regulated as above stated, the net decrease was Rupees 3,818-6-11.

With reference to para. 7 of Mr. Secretary Wheatley's letter to the Board dated 25th January 1833 Mr. Orr explains that no kind of tax or contribution is levied in Salem from cultivating Enam lands, and that he does not consider the introduction of any would be expedient. "It would

certainly, he remarks, not be either well received or easily admitted by the people, as from being contrary to the usage of the Country it would be considered an infringement of their "privileges" he adds "that the checks which already exist are sufficient to prevent Ryots engaging extensively in the Cultivation of Enam or private lands to the detriment of those of Government." As it appears from the statement submitted by Mr. Orr referred to in the 35th para. of his report that the total extent of Enam land cultivated is within 9 per Cent. of the whole cultivation of Government, and the assessment is in the proportion of 11 per Cent. to the assessment of Government lands, the Board are disposed to think that further checks on Enam cultivation are not at present called for.

Regarding the information required by Government as to the Puttah of 4 pice Mr. Orr explains "that it was held by an Individual in the Kistnagherry Talook who took up on Cowle in Fusly 1240 a small piece of Poonja land reclaimed from Anady Bunjer or immemorial waste, bearing an assessment with reference to on other land of the same quality and description of one anna and three pice, which according to the rules of the District was rent free for the first year, and liable to a fourth of the assessment or 4 pice in the second. The Individual is poor and is reported to live chiefly by day labor, he is of the caste called Puddy Achee upon which in that part of Country a house tax is leviable it is therefore probable that he merely took up land to evade that tax from which all cultivators are exempt. He has no cattle nor can he afford a plough, but digs up the earth, with a hoe and cultivates his patch with some common grain which with other little earnings constitute his meagre subsistence for the year. There are many similarly situated" Adverting to the instructions of the Board in para. 9 of their Proceedings of the 19th November 1832 a minute inquiry was made by Mr. Cathcart, the additional Sub Collector, regarding the Cowles of the late Mootahdar of Toppaputty and his sub-renters on that Estate in fusly 1241. The result of that investigation is stated in para. 38.

The Board concur with the Principal Collector in thinking that the Cowles issued by the Mootahdar while in the management of his Estate and now in actual possession of Individuals can alone be considered valid. The remission which these Cowles allow is Rupees 788-0-8. The Cowles stated to have been burnt or to have been merely verbal tho' of a doubtful nature may, the Principal Collector conceives, very possibly be true as the practice is usual with Mootadars and that therefore the amount of remission in these may also with propriety be allowed, making the total amount remittable Rupees 950-15-11. The other items of Cowles issued by the Mootahdar when the power of management was not vested in him and those issued by the under farmers of Fusly 1240 are what should not be allowed, and were it not for the distressed state of the individuals occasioned by the severity of the past season, Mr. Orr states he would not be hesitate to realize as much of the amount retained as was possible, but from a statement of detail in his office he finds the Parties are men of very little capital and who have been so greatly reduced in their circumstances that it would be difficult to realize anything from them and could only be done by the sale of their stock. Under these circumstances Mr. Orr suggests that the demand for the whole difference between the Cowle rates and the Survey Assessment on account of Fusly 1241 amounting to Rupees 3,693-5-4 may be remitted. Under the circumstances represented by the Principal Collector the Board resolve to recommend to Government that the whole amount be accordingly remitted.

Mr. Orr it appears has caused fourteen lacs of Palmira seed to be planted on the banks of Tanks and on other waste and sandy places suitable for it, of which he states above 1/5th have already vegetated. This has been un-

'attended with any expense to Government and in every respect the prosecution of this object is deserving of encouragement.'

The balance outstanding at the date of the Advertisement was ... 63,381 14 10

DEDUCT.

Amount recovered from the sale of 10 out of 13 Estates above referred to ... 23,225 10 4
Amount paid by other Proprietors since the date of the Advertisement ... 23,731 3 10

46,956 14 2

Balance on the 31st December 1833 ... 16,425 0 8

This balance was subsequently reduced to Rs. 11,126-2-3 on the 30th April 1834.

Sub-Collector in charge to Board, 18th in Cons., 31st October 1833.

Board's Proceedings, in Cons., 14th November 1833.

Letter from Govt., 22nd in Cons., 28th Novr. 1833.

'correspondence noted in the Margin, and therefore need not to be recapitulated in this place.
'The Balance due from Estates up to the end of January amounts to Rupees 8,023-2-4.'

'Of the Aumanie balance of Rupees 30,801-6-4 it was apprehended three fourths would be irrecoverable but that every endeavour was using to collect as much as practicable, and the Principal Collector requested that a general sanction should be given for the remission of whatever amount might remain unrealized by the month of the December following, as the balances were principally due by Ryots of the poorer class. It appears from the Demand, Collection and Balance for January last that the amount still uncollected is 20,527-9-5. The Principal Collector is requested to report whether and further portion of this balance is recoverable, that the amount irrecoverable may be at once written off.'

'The following Abstract exhibits the settlement of the whole revenue of the District of Salem in Fusly 1242 in comparison with the settlement of Fusly 1241, the result shews a net decrease of Rupees 2,71,131-12-5.'

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Land Revenue ...	16,75,497	13	3	14,08,714	5	9	...	...	...	2,66,783	7	6
EXTRA REVENUE.												
Sayer ...	1,93,099	0	0	1,92,247	0	0	...	...	...	852	0	0
Abkarry ...	68,765	0	0	68,790	0	0	25	0	0	...	...	...
Sundry small Farms ...	10,282	14	7	10,291	5	3	8	6	8	...	...	...
Moturpha ...	81,465	2	2	78,180	2	7	...	...	...	3,284	15	7
Sale of Stamp Paper ...	16,146	9	0	15,901	13	0	...	...	...	244	12	0
Total ...	3,69,753	9	9	3,65,410	4	10	33	6	8	4,381	11	7
Total Land and Extra Revenue ...	20,45,250	7	0	17,74,124	10	7	33	6	8	2,71,165	3	1
Deduct Increase ...										33	6	8
Net Decrease ...										2,71,131	12	5

'The gross amount of collections of every description including arrears, brought to account in this Fusly, was Rupees 17,61,977-3-6. The charges exclusive of Pagoda and Mosqué allowances, Pensions, Recoverable advances &c. amounted to Rupees 2,94,392-10-4 being in the proportion of 16½ per Cent. to the Gross collections.'

'Ordered that a copy of these Proceedings be submitted to Government and a transcript of the same to the Principal Collector of Salem for his information and guidance.'

421. A copy of the foregoing Proceedings we transmitted to the Principal Collector.

In Cons., 25th May 1835.

422. In reply we received from Government the following Extract from the Minutes of Consultation under date 19th May.

Minutes of Cons., 19th May 1835.

Para. 4.

Para. 7.

"The season is stated to have commenced favorably but afterwards to have failed so entirely as to cause very great distress throughout the District. In addition to the calamity of the season and the many deaths caused by the consequent scarcity, it appears that the Cholera made dreadful ravages in different parts of the District, and that the number of individuals who died of this disease amounted to 14,214, of whom 6,923 were cultivators and the rest other inhabitants. The cultivation of the year under review compared with that of the preceding year exhibits a decrease of Acres 51,518-29-7 bearing an assessment of Rupees 99,262-4-4. Owing to the above causes the Net settlement of the year amounted only to Rupees 14,08,714-5-9, being Rupees 2,66,783-7-6 below that of the preceding year. Of the current demand there was a balance of Rupees 1,55,358-0-10, outstanding at the close of the Fusly, which appears to have been since reduced to Rupees 28,550-11-9. Of this balance Rupees 8,023-2-4 are due on Estates, and the remainder is the Aumanie balance which being principally due by Ryots of the poorer class, the Right Honorable the Governor in Council considers it most desirable that the amount ascertained to be irrecoverable should be written off without delay."

Para. 10.

Para. 40.

"The Board of Revenue are requested to state whether the Acting Deputy Sheristadar of

Para. 8.

"the additional Sub-Collector made the settlement of the Ahtoor. Talook without the intervention of any immediate European authority. The effect of the remission granted at the settlement and the manner in which it was received by the Ryots are considered satisfactory."

"Upon the subject of the maximum, minimum and average extent of land occupied by the

Para. 9.

"Ryots, it would be a question of interest to ascertain with reference to the actual circumstances of the Country, whether the individual or joint stock farms taken up of late years and especially since the greater value of the precious metals has been generally felt, have been greater or less in extent than was the case formerly."

"The Right Honorable the Governor in Council thinks that the plan suggested by the

Paras. 13 and 18.

Para. 17.

"Board of Revenue for granting remission to the Ryots on account of the adverse nature of the season, was the correct one. He is clearly of opinion that no rule could possibly be laid down which could be applicable to all cases occurring in a year of calamity like that in question and a mere conjectural calculation would not be equitable because it must have the effect of giving relief in an unequal manner. In fact there could be no other really effectual method than that of actual

Para. 18.

"inspection. The precaution adopted for giving the ryots distinctly to understand that the remission granted to them was to be considered

"an indulgence special to the season of distress, and not to form a precedent for ordinary years, "is satisfactory."

"As the Board of Revenue do not express disapprobation of the remissions granted by the
Para. 19. "Sub-Collector and Additional Sub-Collector on dry garden lands
"and on trees it is considered that there was occasion for them."

"The Right Honorable the Governor in Council is of opinion that great credit is due to the
Paras. 24 and 26. "Board of Revenue for the pains which were taken to extend relief so
"that the Government on the one hand and the poor cultivator on the
"other, should suffer as little as the calamity of the season would allow, and the Right Honor-
"able the Governor in Council is particularly pleased with the sound and practical view which
"was taken by the Board of the subject and the firmness with which they persevered in rejecting
"any scheme which had not for its basis the actual condition of the ryots. The same rule should
"be invariably followed upon every occasion of scarcity, for it is on those occasions where the
"value of the Ryotwarry system above every other Revenue settlement is more prominently
"conspicuous by giving as it does to the officers of Government a complete exposition of the
"state of every cultivator, and thereby enabling relief to be brought directly home to the
"indigent peasant."

"The remission as a special indulgence of the whole demand on the fallow land included in
Para. 32. "the settlement, with the exception of that on land situated on the
"borders of the Caverry, which was left waste without sufficient cause,
"is considered to be both judicious and proper."

"The Right Honorable the Governor in Council concurs with the Board of Revenue in
Para. 36. "opinion that as long as the Enam cultivation can be kept at so low
"a per centage as it is at present, no further checks on it are neces-
"sary."

"The Right Honorable the Governor in Council concurs in the observations of the Board of
Para. 33. "Revenue regarding the Cowles of the late Mootahdar of Tappaputty
"and his Sub renters in that Estate, but under the circumstances
"represented by the Principal Collector grants sanction for writing off the whole difference
"between the Cowle rates and the Survey assessment on account of fusly 1241, amounting to
"Rupees 3,693-5-4."

"Mr. Orr is considered to be entitled to credit for the establishment of Palmira Plantations
Para. 39. "in Salem, and the Right Honorable the Governor in Council is of
"opinion that every encouragement should be afforded to the prose-
"cution of this object, especially as it is likely to be of much benefit to the inhabitants."

423. A copy of the foregoing was transmitted to the Principal Collector on the 25th May
for his information and guidance.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1243.

424. On the 10th July we submitted to Government the following Extract from our Pro-
ceedings under date the 2nd of that month.

Proceedings in Cons., 2nd July 1835. "Read again letter from the Principal Collector of Salem report-
14th in Cons., 20th Nov. 1834. "ing on the Settlement of his District for Fusly 1243."

"The state of the Land Revenue in all its branches in the Salem district for Fuslies 1242
'and 1243 is shewn in the following comparative statement.'

Particulars.	Beriz of Fusly 1243 deducting remissions.		Settlement of Fusly 1243.		Comparison.			
					Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
LAND REVENUE.								
Poonjah, Poonjah bagayet, Nunjah and Nunjah bagayet	8,02,477	2 7	9,53,355	0 6	1,50,877	13 11	...	...
Tax on Trees	32,153	3 10	31,524	0 11	...	...	629	2 11
Enam Jodigy	13,218	13 4	13,181	0 1	...	...	37	13 3
Teerwa Jasty	105	3 10	164	2 5	58	9 7	...	...
Neerkooly	29	2 9	33	1 2	3	14 5	...	...
Total Nugdeyat ...	45,506	12 9	14,902	4 7	62	8 0	667	0 2
Hill Revenue	25,493	13 4	28,092	4 10	2,593	7 6	...	...
Total Land Revenue ...	8,73,482	12 8	10,26,349	9 11	1,53,533	13 5	667	0 2
Deduct.								
Sookavassy	667	9 0	761	11 5	84	2 5	...	...
Remission on Nunjah Cowle Lands ...	...	...	310	7 3	310	7 3	...	...
Remission on account of Virginia Tobacco ...	...	...	0	1 11	0	1 11	...	...
Village Sibbendy	66,755	6 5	72,915	8 5	6,160	2 0	...	...
Shotriem Shares	8,943	6 6	11,894	2 4	2,950	11 10	...	...
Dasabundum Shares	190	4 4	232	15 1	42	10 9	...	...
Total deductions ...	76,566	10 3	86,114	14 5	9,548	4 2	...	...
Balance	7,96,916	2 5	9,40,234	11 6	1,43,985	9 3	667	0 2
Quit rent on Jodigy Villages	22,780	10 6	22,780	10 6	...	...	...	...
Total	8,19,696	12 11	9,63,015	6 0	1,43,985	9 3	667	0 2
Settlement of the Estates which reverted to Govern- ment in Fusly 1243	38,168	0 11	24,863	12 6	...	...	13,304	4 5
Total Aumanie ...	8,57,864	13 10	9,87,879	2 6	1,43,985	9 3	13,971	4 7
Permanent Beriz of Jaury Mootahs	5,30,806	3 6	5,30,806	3 6	...	...	...	...
Quit rent on Jaghires	102	0 4	102	0 4	...	...	...	...
Poliput Peishcush	19,941	4 1	19,941	4 1	...	...	...	...
Total Land Revenue ...	14,08,714	5 9	15,38,728	10 5	1,43,985	9 3	13,971	4 7

Particulars of Cultivation.	Fusly 1242.			Fusly 1243.			Deduct. Horiz. of the Estates which have reverted to Govt.			Balance.			Increase.			Decrease.		
	Assessment.			Assessment.			Assessment.			Assessment.			Assessment.			Assessment.		
	Extent.			Extent.			Extent.			Extent.			Extent.			Extent.		
	As.	G.A.	A.P.	As.	G.A.	A.P.	As.	G.A.	A.P.	As.	G.A.	A.P.	As.	G.A.	A.P.	As.	G.A.	A.P.
Poonjah ...	4,77,817	22	2	6,34,156	3	5	4,77,817	22	2	6,34,156	3	5	4,77,817	22	2	6,34,156	3	5
Poonjah Garden ...	12,103	23	10	58,510	14	6	12,103	23	10	58,510	14	6	12,103	23	10	58,510	14	6
Nunjah ...	37,919	0	15	2,70,277	11	1	37,919	0	15	2,70,277	11	1	37,919	0	15	2,70,277	11	1
Nunjah Garden ...	2,165	1	10	16,209	14	4	2,165	1	10	16,209	14	4	2,165	1	10	16,209	14	4
Total ...	5,30,005	8	5	9,79,154	11	4	5,30,005	8	5	9,79,154	11	4	5,30,005	8	5	9,79,154	11	4
Average per Acre ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

'The rains in the season under review were on the whole scanty and this failure following upon the drought and scarcity of the year preceding kept the cultivation in a state of great depression so that although the settlement of 1243 exceeded the sum of 1,30,014-4-8 yet the extent of land occupied in the former year falls short of what was in the occupation of the Ryots before the failure of the rains in 1242 by 27,932-20-4.'

'There was a decrease of 3,173 Ploughs upon the number employed in the preceding year owing to the distress of the people from the previous drought, and the death of numbers of their Cattle.'

'The survey value of land abandoned and left waste within the year amounted to Rupees 1,28,602-6-8 and the value of the land reoccupied by the native Ryots, and new settlers was 95,419-14-8.'

No. of Puttals.	
Fusly 1242 ...	95,080
" 1243 ...	94,282
	798

No. of Cultivators.	
Fusly 1242 ...	98,874
" 1243 ...	1,04,812
	5,938

'The number of Ryots who emigrated from the district in 1242 and 1243 was 2,381 while the number of new settlers was only 63. The total number of Puttals issued in 1243 fell short of the number issued in 1242 by 798 a decrease which was the natural consequence of the previous bad season the number of Cultivators however entered in the Puttals exceeded the number in 1242 by 5,938 many Ryots having taken partners in their Cultivation.'

Classes of Ryots.	Per Cent.	Number.	Amount of Gross revenue payable by each class.		
			M. Rs.	A. P.	
Ryots paying below 10 Rupees	57	59,839	2,45,930	12 11	
Do. from 10 to 15 Rupees	14	15,054	1,55,898	9 6	
Do. from 15 to 20 "	9	9,510	1,25,599	9 10	
Do. from 20 to 25 "	6	6,050	1,05,201	4 1	
Total	86	89,853	6,40,630	4 4	
Do. from 25 to 50 "	9	9,344	2,34,878	6 5	
Do. from 50 Rupees and upwards	5	5,515	1,71,894	14 3	
Total	100	1,04,812	10,47,403	9 0	
Add village Jodigy	...	...	27,190	11 6	
Deduct Sibberdy, Agraharum &c. Shares	...	...	10,74,594	4 6	
Net Jumrahbundy	...	...	86,715	2 0	
	...	...	9,87,879	2 6	

'Of the whole amount of the Revenue of the Government lands (viz. 9,87,879) 57 per Cent. was contributed by Ryots holding lands of less than 10 Rupees value and 5 per Cent. only by Ryots holding lands of the value of 50 Rupees and upwards.'

'The average extent of land and Revenue paid by 100 of the most extensive cultivators of the district and one hundred of the least extensive is as follows.'

	Extent.	Assessment.
100 of the richest Cultivators	58 19 10	146 11 11
100 of the poorest	0 5 10	0 4 2
Average of the whole district	4 36 8	10 4 0

'Proofs accumulate before the Board that to accomplish the great object of a fixed demand upon the land assessment must follow the state of the property and be made in the territories under this Presidency in minute detail.'

'The settlement for the year was made in the usual manner Viz., by assembling the Curums of three or four sub-divisions at the same place when the annual accounts of cultivation were prepared, claims to remission scrutinized and Puttals issued to the Ryots by the Collector and his subordinates.'

To an inferior cultivation.

Deduct assessment of Fusly 1243 ...

The extent of Cowle land last reported was Acres -53,016-35-14 paying Rupees 52,038-12-11. From this must be deducted

5,330	9	11	Acres which paid Rs. 7,503-10-5 having now arrived at the full assessment and transferred to Putkut.
9,316	27	1	Paying Rs. 9,861-10-5 left waste by deceased and deserted Ryots.
90	4	10	Paying Rs. 130-14-3 transferred to an inferior description of cultivation.
15,137	1	6	Assessment 17,496-3-1 decrease.
37,879	34	8	Assessment 34,542-9-10 Balance.

				Add
				Rupees 7,646-3-3 being the progressive assessment on lands still on Cowle.
17,218	18	4		at Rupees 11,468-2-3 'land taken on Cowle this year.
	2	22	2	transferred to a superior description of cultivation and assessed at Rupees 7-12-2.
6,563	18	12		at Rupees 9,407-12-5 lands on the Mootahdar's Cowle to be continued this year only.

61,609 13 10 at	... Rupces...	63,072	7	11
Deduct remission allowed on certain Nunjah Cowle lands left waste from a want of water				
	...	310	7	3
61,609 13 10 at	... Rupces...	62,762	0	8

' Besides this it was discovered that 48-18-7 of land was held on a rate below the standard, ' and the error being rectified the difference between the survey assessment and the actual rent ' viz. 144-8-10 was carried to account.'

‘Fallow lands, by which is to be understood not lands which were left to rest, but which
 Para. 19. ‘were relinquished (in violation of established rules) to evade the pay-
 ‘ment of the assessment to the extent of 4,799 assessed at 5,706-13-10
 ‘were included in the settlement of the year the principal items of this sum, were lands taken
 ‘upon Cowle and left waste Rupees 3,432-13-2 and Putticut land relinquished for the purpose of
 ‘cultivating Mootah, and other private lands Rupees 2,169-5-2.’

‘The Board observe that by the Hookumnamah if a Ryot gives a Razeenamah at the proper season surrendering a part or the whole of his Putcut lands he is at liberty to continue the cultivation of any private lands he may have previously occupied without any charge on account of the land given up, but if he gives up his putcut to enter upon the cultivation of private land not previously occupied by him and the land left by him is not cultivated by another he is liable to be charged for it. This latter provision seems hardly consistent with the freedom intended to be allowed to the Ryots as intimated in the Board’s Proceedings dated 17th March 1831. If the Circar land be relinquished upon due notice within the prescribed period and if the land consisted of whole fields it seems to the Board very doubtful whether it be proper to make the Ryot pay for the land so relinquished. He has no right to pick out the best fields of his Putticut and to leave the remainder waste but the Board are inclined to think they should be permitted to contract his Putticut, and to transfer his labor and stock to private lands if he reckons that he will find his advantage in doing so. The Principal Collector will be pleased to state his sentiments on this point for the consideration of the Board.’

Para. 22. 'From the settlement of the Hills under Aumanie for Fusly 1242 amounting to Rupees 14,330 a remission of 3,065 was made in consequence of the badness of the season which left the net settlement for that year after deduct-

ing Sibbendy 10,507 the net settlement of Fusly 1243 was 12,690. The total Hill settle-			
ment both rented and aumane for 1242 was	...	...	24,740 11 6
for 1243	...	...	27,197 15 6
Difference	...	...	2,457 4 0

'An offer it appears was made and accepted for renting the Kollemullay Hill in the Namcul Talook for 9,066-7-3 but some dispute having arisen amongst the renters it was relet by the Sub-Collector for Rupees 2,340-9-3 being an increase of 274-2-0 upon the first bidding.'

Para 18.

* Auroor.
Eroocoor.
Davanamcoorchy.
Pettumbutty.
Vennundoor.
and
Serkalay.

'During the Fusly 1243 the entire Estates of Dasavaluk and

'Avanyperoor reverted to Government by purchase and six divisions*

'as noticed in the Margin. There remain in the hand of the Mootah-

'dars 33 entire and 75 sub-divisions of Estates.'

'The Salem and Baramahl Districts were at the time of the permanent settlement formed into 205 Estates assessed at Rupees 16,66,221-6-11. The permanent settlement of the Estates which remain with the Mootahdars is 5,30,806 or 31-13-9 per cent. upon the whole settlement.'

Permanent Beriz. 38,168 0 11			
Settlement of			
Fusly 1243 ... 24,863 12 6			
13,304 4 5			

'The settlement effected by the Collector for the Estates which

'fell to Government in 1243 was 24,863-12-6 being below the per-

'manent Beriz by 13,304-4-5.'

'The severity of the preceding season 1242 is stated to have reduced the means of all the Cultivators, particularly those of the Avanyperoor Mootah in the Senkerrydroog talook, the Circar Cultivation fell in that Talook from Acres 45,559 to 28,548.'

'The Cowles given to the Ryots by the late Proprietor having according to Section XIII. Regulation XXX. of 1802 been continued for one year. It is imperative upon the Collector to adhere to the Cowles for that period, but there is nothing in the Regulation to prevent him from prolonging them. Where the Cowles were granted for bringing waste into cultivation or for making improvements and are for a specific term they should be observed. Where they allow abatement of the survey rates for no such consideration the survey rates must be re-established according to the standing orders, but this should be done with discretion and by degrees where circumstances render it advisable.'

'A strong proof and the wisdom of forming all Revenue settlements upon the basis of an actual survey, and with reference to the natural distribution of the landed property is afforded in the present state of the Salem Collectorate. From a variety of causes (the Civil institutions of the people, which require that property should be divided amongst sons being a principal one) have combined to undermine what was intended for a permanent settlement. Ever since that settlement was formed the kind of property created by it has been gradually breaking up and for the most part the same order of things obtains now as before we introduced it. The land is now again found to be minutely divided and held by a mass of petty proprietors, but as the assessment upon each of these petty proprietors was determined and registered at the survey the Revenue Officers have none of these difficulties in settling the Revenue of Estates which revert to the Government which overwhelm them in the Northern Circars, where nothing is known of the resources of the Country, and where the Collector is forced either to adjust the demand upon the Ryot by sharing his crop, or to lease the lands without having any good data for fixing the amount of the rent. On the other hand, should the law of partition be at any time exchanged for the law of primogeniture,

'and landed property be permitted to accumulate in the hands of individuals, the detailed survey assessment would still be an invaluable record to the large proprietor, as giving him an actual valuation of every constituent part of his Estate, with the Government demand upon it, and affording him therefore facilities for disposing of the smallest portion whenever he might be disposed to alienate it.'

'The permanent settlement upon that portion of the District which is under the immediate			
management of the Collector was	...	...	11,35,415 3 5
the settlement for Fusly 1243	...	...	9,74,820 8 6
Difference	...	...	1,60,594 10 11

'The Principal Collector will be pleased to add to the Jumabundy Statement No. 2 a Column shewing the permanent assessment in comparison with the actual settlement for the year of the Amany lands.'

'There was no charge in 1243 in the amount of Revenue derived either from the Jagheer villages or the Poliputs.'

'Under orders of Government Acres 28-1-7 of waste land assessed at Rupees 60-15-0 was alienated in 1243 for the support of two Choultries built at Royacottah in addition to 70 assessed at 121-14-7 which was granted for the same purpose in 1242 the excess of Rupees 1-14-7 beyond the intended grant being fixed as Quit rent.'

'Of the total cultivation of Enam lands amounting to Acres 47,369 assessed at Rupees 1,02,910 Acres 29,611 assessed at Rupees 57,131 was held by circar Ryots the remainder either by the Enamdars or by Ryots who hold no Circar lands, the terms upon which these Enams are cultivated are not stated.'

'There was a decrease in the population in 1243 as compared with 1242 of 65,522 souls, the mortality is ascribed mainly to the severity of the latter season. The total population being 7,27,690 and the area of the District 8,100 square miles, gives 90 persons to a square mile. The average demand for land revenue upon the 1,04,812 cultivators was Rupees 9-6-9 and the average demand for Revenue of all kinds upon the whole population was Rupees 2-8-7.'

'The number of agriculturists is stated to be only 14½ per cent. of the whole population but to the number of cultivators holding puttahs, who are adult men must be added the women, children and hired laborers employed in agriculture which would more than double the proportion.'

'The produce of the principal dry grains was a fair average in the Baramahl Talooks but less plentiful below. There was a considerable deficiency in the Oil seed and in the Crops of inferior grain. Upon the sale of which the Ryots chiefly depend for the payment of their Kists. In the Baramahl the Nunjee crops were above an average, but below it in all other parts of the District.'

'This deficiency of crop, was however in a measure made up by high prices which in the early part of 1243 had risen upwards of 30 per Cent. above the scarcity prices of 1242 although they fell rapidly afterwards, they continued at a remunerating rate and enabled the Collector to collect the Revenue, without having recourse to any coercive measures.'

'Of Rupees 15,38,728-10-5 which constituted the demand for Fusly 1243 Rupees 13,96,980 was realized within the Fusly and Rupees 69,674 subsequently which left the balance outstanding from land Revenue on the 15th October 1834 72,073 of which Rupees 41,065 was due by Mootahdars and the remainder 31,008-2-1 by Circar Ryots.'

'The Principal Collector will submit a separate report upon the balances as soon as possible.'

Comparison.	Increase.	Decrease.	
		Rs.	A. P.
Fusly 1243.	Rs.	1,44,634	5 4
	A. P.	...	...
Fusly 1242.	Rs.	12,52,356	4 11
	A. P.	13,96,980	10 3
Particulars.	Rs.	3,80,989	2 11
	A. P.	3,69,442	14 6
Gross collection on account of Land Revenue ...		...	...
Charges exclusively on account of do. ...		...	...
Net Collections from the Land ...		8,71,367	2 0

'From the annexed statement it will be seen that there was a net increase in the land Revenue in 1243 of Rupees 1,56,170-9-9 arising from an increase in the Collection of 1,44,624-5-4 and a decrease in the charges of 11,546-4-5.'

'The total produce of the Revenue in all its branches in 1242 and 1243 is shewn in the following comparative statement.'

	Settlement of Fusly 1242.			Settlement of Fusly 1243.			Comparison.			
	Rs.	A.	P.	Rs.	A.	P.	Increase.		Decrease.	
Land Revenue ...	14,03,714	5	9	15,33,728	10	5	Rs.	A. P.	Rs.	A. P.
Sayer Aumanie and Rented...	1,92,247	0	0	1,69,545	2	5	...	...	22,701	13 7
Abkary ...	63,790	0	0	54,022	0	0	...	...	14,768	0 0
Sundry Farms ...	10,291	5	3	6,589	15	3	...	...	3,701	6 0
Moturpha ...	78,180	2	7	64,639	10	11	...	...	13,490	7 8
Stamp Sales ...	15,901	13	0	14,857	1	0	...	...	1,044	12 0
Total Extra Revenue ...	3,65,410	4	10	3,09,703	13	7	...	...	55,706	7 3
Grand Total ...	17,74,124	10	7	18,48,432	8	0	1,43,985	9 3	69,677	11 10
Deduct Decrease ...							69,677	11 10		
Net Increase ...							74,307	13 5		

'The decrease it will be observed was in the Estates which reverted to Government in the Extra Sources.'

'The Gross amount of collections of every description including arrears brought to account in this Fusly was Rupees 18,70,021-1-11. The charges exclusive of Pagoda and Mosque allowances Pensions, Recoverable advances &c., amounted to Rupees 2,86,372-3-8 being in the proportion of Rupees 15 5/16 per cent. to the Gross collections.'

'The Principal Collector speaks in high terms of the conduct of the Sub-Collector Mr. Ogilvie, of his former Head Assistant Mr. Popham and of the "zeal, ability and unremitting attention of the Head Serishtadar Neilkunt Row."'

'The report which the Board have had under review, contains internal evidence of Mr. Orr's intimate acquaintance with the state and resources of the District under his charge, and of his earnest attention to his duties.'

'Ordered that a copy of these Proceedings be submitted to Government and a transcript of the same to the Principal Collector of Salem for his information and guidance.'

425. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 10th July.

In Cons., 13th August.

426. In reply we received from Government the following Extract from the Minutes of Consultation under date 31st July.

'The settlement of the Land and Extra revenue of the Salem District for Fusly 1243 exhibits a net amount of Rupees 18,48,432-8-0 being Rupees 74,307-13-5 above the revenue of the preceding fusly. Of the Land revenue there remained it appears, to be collected after the close of the fusly a balance amounting to Rupees 1,30,014-4-8, out of which Rupees 69,674-0-10 had been collected by the 15th October leaving on that date a remaining balance of Rupees 72,073-15-4.'

'It is much to be wished that Collectors in general would strenuously exert themselves to effect the collection of the yearly revenue within the fusly; as it but too often happens that when it is delayed, the Ryots having previously consumed the produce of the past year, devote to the payments of their kists when at length required from them, the proceeds of the current one, a mode of proceeding which gives rise to a continually retrograding system, calculated in time to throw the whole revenue a year in arrear. The Board of Revenue should direct their utmost attention to this point, and strongly point out to Collectors the very great inconveniences resulting from the work of collection being conducted with irregularity and delay.'

'The Right Hon'ble the Governor in Council entirely concurs in the Board's remarks contained in the 23rd Para. of their Proceedings under consideration.'

'With reference to Para. 25th of the Principal Collector's report, the Right Hon'ble the Governor in Council is of opinion that the terms on which the remissions therein mentioned are given should be strictly scrutinized by the Board.'

427. A copy of the foregoing was transmitted to the Principal Collector on the 13th August for his information and guidance.

EXTRA REVENUE FOR FUSLY 1243.

428. On the 18th April we submitted to Government the following Extract from our Proceedings under date the 13th of that Month.

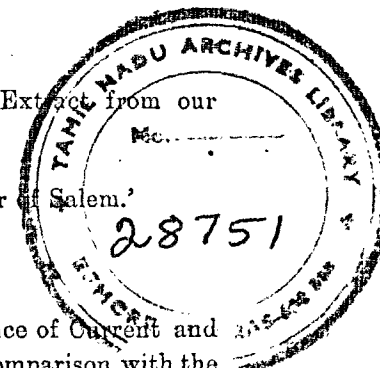
Proceedings, in Cons., 13th April 1835.

'Read again letter from the Principal Collector of Salem.'

Dated 8th Decr. 1834, in Cons., 8th Jan'y. 1835.

(Here enter No. 2856.)

'The following Statements shew, 1st the Demand Collection and Balance of Current and arrears of each branch of Extra Revenue in Fusly 1243 and the decrease in comparison with the preceding year. 2nd the Gross Collections, Charges and Net Revenue of Fusly 1243 and the increase and decrease in the Charges of Net Revenue compared with Fusly 1242.'



V. 211, 68 (572) & M36
M. 91. 62 to 64-1

	Demand of Fusly 1243.	Collections of Current Revenue.		Extra Collections.		Collection of Arrears.		Total Collections.		Decrease of Demand in Fusly 1243 compared with Fusly 1242.		Decrease of Current Collections in do.		Decrease of Total Collections.	
	2	3		4		5		6		7		8		9	
	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.
Sayer...	1,78,801 10 8	1,64,701 7 8	1,136 10 7	9,169 4 0	1,74,578 12 3	13,445 5 4	2,054 5 10	6,552 14 1							
Abkarry	54,360 13 1	47,674 1 4	733 11 7	57,577 0 11	14,429 2 11	11,946 10 8	6,800 9 1								
Sundry Small Farms and Licenses	6,559 15 3	5,076 6 8	99 4 2	7,730 4 10	3,701 6 0	2,565 4 7	3,140 3 0								
Moturpha	64,689 10 11	63,414 4 4	414 8 2	2,074 3 4	65,902 15 10	12,529 11 10	11,350 6 10								
Stamps	14,557 1 0	14,857 1 0	1,062 7 1	5,919 8 1	1,044 12 0	204 9 9									
Total ...	3,19,299 2 11	2,95,723 5 0	3,506 9 7	3,21,768 9 11	46,111 1 11	30,140 12 11	28,084 1 9								

	1	Gross Collections of Fusly 1243.	Charges of Fusly 1243.			Net Revenue of Fusly 1243.	Comparison of Charges of Fusly 1243 with Fusly 1242.			Comparison of Net Revenue of Fusly 1243 with 1242.			Percentage of Charges of Fusly 1243 with 1242.		Percentage of Charges of Fusly 1242.
			2	3	4		5	6	7	8	9	10			
		Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.	Rs.	A.
Sayer ...	...	1,74,578 12 3	12,547 1 8	1,62,031 10 7	8,785 8 3	...	...	...	...	...	...	15,338 6 4	7 3	2 11	...
Abkarry ...	...	57,577 0 11	1,330 11 4	56,246 5 7	302 1 6	...	...	...	...	...	...	7,102 10 7	2 5	1 9	...
Sundry Small Farms and Licenses ...	...	7,790 4 10	...	7,790 4 10	...	...	...	...	...	...	...	3,146 3 0	...	...	...
Moturpha ...	...	65,902 15 10	12,413 10 10	53,489 5 0	...	...	575 12 1	...	...	...	...	10,804 10 9	18 13	16 13	...
Stamps ...	...	15,919 8 1	1,393 7 3	14,526 0 10	...	...	298 0 2	93 15 5	...	...	...	...	8 12	10 7	...
Total ...		3,21,768 9 11	27,684 15 1	2,94,083 10 10	9,087 9 9	873 12 3	873 12 3	93 15 5	93 15 5	36,391 14 8	93 15 5	...	8 9	5 9	
				Deduct Decrease ...		873 12 3		Deduct Increase ...		93 15 5		36,391 14 8		93 15 5	
				Net Increase ...		8,213 13 6		Net Decrease ...		36,297 15 3		8,213 13 6		36,297 15 3	

	Rs.	A.	P.
Balance of			
Fusly 1242 ...	39,546	2	11
" 1243 ...	23,575	13	11
	15,970	5	0

'From the above Statements it appears that in Fusly 1243 there was a decrease in the demand in every branch of extra revenue; but a larger proportion of the demand was realized than in Fusly 1242, and the amount of the balances at the end of the Fusly was much less than at the end of Fusly 1242.'

'In the gross amount of collections including arrears there was a decrease of Rupees 28,084-1-9 below Fusly 1242, the decrease of net revenue was still greater, being Rupees 36,297-15-3 owing to an increase in the charges.'

'The general transit duties were rented throughout the District except in the Baramahl Talooks. The particular duties on Betle and Tobacco were also rented except in a part of the Salem Talook. In the rents there was a decrease of Rupees 5,236-6-2, and in the Gross Collections under Aumany compared with the rents of the preceding year a decrease of Rupees 8,208-5-4. The decrease in the branch of Revenue is attributed to the adverse season of Fusly 1242 which caused a complete failure in the produce of some of the staple articles of trade and a great deficiency in others. In the amount of the rents and Amany Collections of the duties on Betel and Tobacco there was a decrease of Rupees 5,181 owing no doubt to the general distress which must have caused a diminution in the consumption of such articles. But while there was a decrease of Rupees 13,445-5-4 as above stated in the current demand under this head, the collections having been made with greater exactness, the actual decrease in the amount of current revenue realized within the Fusly was only Rupees 2,054-5-10. The whole decrease in the Collections of Current and arrears was Rupees 6,552-14-1. But owing to an increase in the charges, by the establishments employed to collect the duties under Aumany, there was a decrease in the net revenue to the amount of Rupees 15,338-6-4.'

'The Board observe that the total amount of the Collections under Aumany in the Baramahl Talooks was Rupees 33,035-10-0 and the net revenue after deducting charges Rupees 24,034-8-7. An offer of Rupees 36,000 was made for these Talooks, but was rejected by the Principal Collector because it was Rupees 8,550 below the rent of Fusly 1242, and Rupees 5,317 below the average of the three previous years. The Board observed at the time that they could not judge of the propriety of rejecting this offer without knowing the expense that would be incurred by Aumany management, and with reference to that charge they remarked that it would be better to accept an offer for the rent somewhat below that of the last Fusly than to retain the Talooks under Aumany. The Principal Collector replied that the person who had made the above offer was then unwilling to undertake this farm having in the meantime engaged extensively in other rents. It is to be regretted that his offer was not accepted in the first instance, the net revenue realized under Aumany being Rupees 11,916 less than the rent tendered by him.'

'The balance due on account of the rents at the end of Fusly was Rupees 14,100-3-0 being Rupees 11,390-15-6 less than the balance of Fusly 1242. The sum of Rupees 9,049-8-10 was recovered by the 15th October the present balance is Rupees 4,125, which it would appear is due chiefly by the Renter of the Frontier Chokies. Measures it is stated had been taken for the recovery of this balance by distraining the property of the Renter.'

'It was to be expected that the general distress would cause a falling off in the Abkarry, and there appears a decrease of Rupees 14,429-2-11 in the demand, Abkarry.'

36,000
24,084
11,916

'of an increase in the Collection of arrears the result on the whole was a net decrease of only Rupees 6,800-9-1. There was a trifling increase in the charges on account of Sibbendy employed for two Months in the Talook of Raizepoor, in which the Abkarry was under Aumany during that time: with this exception it was rented, generally.'

	Rs.	A.	P.
Balance of Fusly			
1242 ...	9,169	4	0
" 1243 ...	6,686	11	9
Less ...	2,482	8	3

'The balance at the end of the Fusly was Rupees 6,686-11-9, of which the sum of Rupees 6,000 was recovered by the 15th October. The present balance is only Rupees 60-8-0.'

'It is observed that in the Statement No. 8 which accompanied the report under consideration in Col. 7 under the head of Settlement the total demand of Sayer and Abkary respectively is not entered, but the remainder after deducting charges. The Statement therefore differs from the General Statement and Demand Collection and Balance with which it ought to correspond. It is proper in comparing the results of Aumany Management with the rents of a previous year to make allowance for the charges under the former system as is done in the report, but the Statement referred to should shew the real demand composed of the rents and the Gross Collections under Aumany. The Principal Collector will attend to this in future.'

'There was a considerable falling off in the revenue derived from Sundry Farms &c. Sundry Farms. The chief part of the decrease arose from the Rupees 3,701-6-0. Sandalwood of the Dunkencottah Talook not having been rented in Rupees 2,000. this Fusly. The present balance under this head for Fusly 1243 is only Rupees 33-7-0.'

'The Principal Collector observes that the settlement of the Moturpha after deducting charges amounted to Rupees 64,689-10-11. The gross demand it appears was Rupees 67,156-11-7. The Charges deducted are noted in the margin. The Principal Collector will explain these charges and why they are deducted in this manner instead of being brought to view distinctly like other charges. It is observed that in the General Statement of Demand Collection and Balance as well as in the Statements accompanying the report under consideration it is only the net demand after deducting Charges that is entered as the Settlement.'

'The decrease of Rupees 13,490-7-8 under this head is attributed chiefly to the effects of the late season which the Principal Collector observes equally affected the trader and the Weaver. The decrease in the loom tax was Rupees 10,340-10-9, and in the personal and professional taxes Rupees 3,149-12-11. The Collections however were made with exactness, and the balance at the end of the Fusly was only Rupees 1,275-6-7, which was reduced by the 15th October to Rupees 539-3-3. The Principal Collector recommended that Rupees 448-7-2 should be written off as irrecoverable, but the Board observe that the present balance is only Rupees 433-1-3. The Principal Collector will state in his next report what is the exact sum which is found to be irrecoverable.'

'The new arrangement in the accounts which is explained in the 15th para. of the report is approved.'

'The Principal Collector should have explained in what description of Stamps the decrease occurred which is noticed by him in para. 16 of his report and the causes to which he considers it to be owing.'

Sibbendy Charges on account of Moturpha ...	1,645	11	3
Do. do. Loom Tax ...	456	2	2
	2,101	13	5
Aggraharumidars share on Moturpha ...	323	15	7
Do. do. Loom Tax ...	41	3	8
	365	3	3
	2,467	0	8

'It does not appear that the Principal Collector has made a particular enquiry into the causes of the falling off of the loom tax, but the general explanation he has given, in para. 20 of his report, to account for it, is probably correct.'

'The Board do not think that the Principal Collector has given a satisfactory explanation in para. 22 on the points adverted to in the observations of Government to which he refers. The Principal Collector was called upon to state particularly whether the Renter and his surety were required to specify and point out the property they offered as security, and if so, what became of it. His answer is by no means explicit, but it would seem that no such precaution was taken. He says "the same precaution was used in the case of this rent as in that of every other, viz., ascertaining the competency of the Renter and his Security" but he does not explain what inquiry was made for the purpose of ascertaining this it would appear that he was content with a general report that they were wealthy, the Renter having had engagements with Government previously, which he had always regularly discharged. The Principal Collector says there can be no doubt that they clandestinely made away with their property but he asks how it is to be supposed that he could be aware of the circumstance and if he had how he could have prevented it. The Board can only observe that it assuredly behoves a Collector to take care that the security upon which he has made over the collection of the public revenue to a Renter is not diminished, that it is his part to use proper means for this end, and, that it argues a want of vigilant attention if he omits to satisfy himself occasionally on this point especially when the Renter is found to be irregular in his payments. If the Renter and his Surety had specified and pointed out the property they pledged as Security for the rent, it would have been easy for the Principal Collector exercising a vigilant control to prevent it being disposed of in a manner contrary to their engagement. It appears from a late report of the Principal Collector that neither the Renter or his Security has yet made any proposal for a compromise, they are both still in confinement as defaulters, and considering their fraudulent conduct in the transfer of their property, they do not appear to be deserving of much indulgence. The Principal Collector however purposes to communicate with them to ascertain what terms they are disposed to offer in order to obtain their release and will report the result.'

429. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 16th April.

430. In reply we received from Government the following Extract from the Minutes of Consultation under date 29th May.

"The Right Honorable the Governor in Council observes that there was a decrease, in the demand of every branch of Extra Revenue, amounting in the aggregate to Rupees 46,111-1-11, which is chiefly attributed to the adverse season of Fusly 1242. It is however very satisfactory to observe that the balance of Current Revenue was Rupees 15,970-5-0 below the amount outstanding at the close of the previous fusly. There was also a decrease in the Gross Collections to the amount of Rupees 28,084-1-9, and the net amount realized within the year appears to have fallen short of that of the preceding year by Rupees 36,297-15-3."

"With regard to the transit duties in the Baramahl Talooks, the Right Honorable the Governor in Council regrets the offer of 36,000 Rupees not being accepted in the first instance, as the result of the Aumany Management shews a decrease of Rupees 11,916 below the amount offered."

"It is requested that the Board of Revenue will submit to Government the explanation called for respecting the Sibbendy Charges on the Motur-pha."

431. A copy of the foregoing was transmitted to the Principal Collector on the 12th June.

IRRECOVERABLE BALANCES OF LAND REVENUE AND TUCCAVY OUTSTANDING.

432. On the 28th November we submitted to Government the following Extract from our Proceedings under date the 19th of that month.

Proceedings, in Cons., 19th November 1835. 'Read again letter* from the Principal Collector of Salem reporting on the land revenue and Tuccavie balances outstanding in his District on account of years antecedent to Fusly 1244.'

'The amount of balances outstanding at the close of June 1835 was Rupees 1,08,308 6 5 from which the Principal Collector deducts the following sums as having been already sanctioned by Government to be written off, viz.

In Cons., 4th June 1835.	Balance of Pesheush of the Animoor Mootah sanctioned under date 29th May 1835...	2,048 7 8	
In Cons., 25th May 1835.	Do. against the ryots of the Toppaputty Mootah sanctioned 19th May 1835 ...	3,693 5 4	
	Do. against the ryots of the Aumanie Villages for Fusly 1242 sanctioned 19th May 1835 ...	20,214 12 3	25,956 9 3
	Leaving a balance corresponding with Statement No. 1 submitted by him...	82,351 13 2	

'The Board observe that the balance against the Ryots of the Aumanie Villages for Fusly 1242 amounting to Rupees 20,214-12-3 is erroneously deducted as having been sanctioned by Government under date the 19th May 1835. In their order of that date Government stated that it was most desirable that the amount ascertained to be irrecoverable should be written off without delay, but did not convey sanction for any specific sum, none having been recommended by the Board, as the exact amount irrecoverable at the date of their report to Government was not known to them. As it appears, however, from the 6th Para. of the letter under review that this balance which is due by Ryots of the poorer class is wholly irrecoverable, the Board recommend that special sanction be granted for writing it off.'

'The Balance remaining after deducting the foregoing sums is Rupees 82,351-13-2, which is classed under the following heads.'

'The several items composing this sum appear to be recoverable with the exception of Rupees 9,094-12-0 against the Mootah of Shenkerrydroog. This Mootah having been sold for arrears and purchased on account of Government, authority was granted for writing off the irrecoverable balance due by the late Mootahdar. Further notice of the subject is therefore unnecessary.'

1st Balance due by Proprietors of Mootahs who are in possession Rupees 28,326-7-6.

From Govt., 17th in Cons., 23rd July 1835.

'The whole of the sum under this head is stated to be irrecoverable. The greater portion of it (Rupees 21,234-3-6) is above 15 years standing, and under general rule authorizing the remission of balances of permanently settled revenue after 15 years standing, the Board recommend that sanction be granted for writing off this amount. The remainder (Rupees 411-15-4) is outstanding since Fusly 1238 against the late Mootahdar of Chinnagherry who appears to have been confined in Jail for a balance against him on account of the Sayer rent of the Raizepoor Talook and was released on condition of making over his estate to Government. As this person is represented to be very indigent the Board recommend that the balance against him be written off.'

'It appears that of this sum Rupees 2-0-8 only are recoverable. Of the remainder, Rupees 33-6-7 have been 15 years outstanding, and Rupees 199-14-7 are due on the Shenkerrydroog Mootah which has reverted to Government, the Board therefore recommend that sanction be granted for writing off these two sums amounting to Rupees 233-5-2.'

4th Aumanie balances including Agrahrum Jodgee	Rs. ... 31,948	8	7
Fusly 1236 ...	1,639	9	9
37 ...	2,096	12	5
38 ...	1,549	3	9
39 ...	1,230	4	9
40 ...	91	0	2
41 ...	934	8	1
	7,541	6	11
Fusly 43 ...	23,869	3	6
Total ...	31,410	10	5

'Of this sum Rupees 31,410-10-5 are stated to be irrecoverable and are due for the years noted in the Margin.'

'The balances from Fusly 1236 to 1241 Rupees 7,541-6-11 are the sums remaining uncollected from the amount considered recoverable at the close of each of those years, but which have since proved to be irrecoverable. The remainder is the irrecoverable balance of Fusly 1243 Rupees 23,869-3-6.'

'It appears that of the above balance of Rupees 31,410-10-5, the sum of Rupees 25,572-15-11 is due exclusively by Ryots of Aumanie Villages, and Rupees 5,837-10-6 by Agrahrumdars paying Jodigee.'

'With regard to the Aumanie balances the Principal Collector having satisfied himself by careful inquiries that the whole is irrecoverable, being due by deceased, emigrated and indigent Ryots, the Board under the instructions of Government dated 11th July 1826 recommend that the whole amount be written off, Viz. Rupees 25,572-15-11.'

'The sum of Rupees 5,837-10-6 due by the Agrahrumdars is, stated to be equally desperate. These Agrahrumdars appear to have been from time to time placed under attachment with a view to ascertain their resources, but the whole revenue derived from them was found to be scarcely equivalent to the Jodgee, and every attempt made to realize the full demand has therefore proved fruitless. The Principal Collector recommends a modification of the Jodgee. On this subject, however, he promises to submit a report, upon consideration of which the Board will be better able to judge of the propriety of writing off the balance, in the mean time the demand on this account will be suspended.'

'The sum of Rupees 74-4-5 due on account of Fuslies 1236, 57, and 38 being wholly irrecoverable, the Board recommend may be remitted.'

	RS.	A.	P.
Balance against Mootahdars out of possession ...	21,646	2	10
Do. do., on account of Sibbendy.	233	5	2
Aumanie land revenue balances for Fusly 1242 ...	20,214	12	3
Aumanie do. from Fuslies 1236 to 1241 and Fusly 1243 ...	25,572	15	11
Tuccavie ...	74	4	5
Total ...	67,741	8	7

'The Total amount of balances of land revenue recommended to be written off will thus be Rupees 67,741-8-7 as shewn in the Margin.'

'Ordered that a copy of these Proceedings be submitted for the orders of Government.'

433. The following order was passed by Government under In Cons., 10th Decr. 1835. date the 4th December.

"Agreeably to the recommendation of the Board of Revenue, the Governor in Council grants sanction for writing off the irrecoverable balances of land revenue and Tuccavie in the District of Salem on account of years antecedent to fusly 1244, amounting to Rupees (67,741-8-7) sixty seven thousand seven hundred and forty one, annas eight, and Pice seven."

434. A copy of the foregoing correspondence was sent to the Principal Collector on the 18th December.

IRRECOVERABLE BALANCES ON ACCOUNT OF THE EXTRA SOURCES OF REVENUE.

435. The following letter was addressed to Government under date the 6th July.

To the Chief Secy. to Govt., in Cons., 6th July 1835. "I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor 20th Decr. 1834, in Cons., "in Council the accompanying letter from the Principal Collector of 8th January 1835. "Salem requesting sanction for remitting the old arrears outstanding

	RS.	A.	P.
Arrears of Sayer rents for Fuslies 1233 and 1234 ...	61,414	0	11
Do. Abkary do. ...	19,293	0	11
Do. Small farms to the close of Fusly 1242 ...	73	7	7
Do. Moturpha do. do. ...	2,256	4	8
	83,041	14	1

"in his District on account of the Extra sources of revenue amounting to Rupees 83,041-14-1 as noted in the Margin."

"It will be observed that the balances of sayer and abkary are exclusively on account of the rents of Fuslies 1233 and 1234. In their Proceedings of the 3rd September 1832 the Board have had these balances under consideration, they stated that "although there may be little probability of any of these balances being recovered, yet under all the circumstances they were not satisfied of the expediency of remitting them absolutely at that time, and as they were not aware of any inconvenience likely to arise from their being kept in account, they thought it most advisable to apply to them the rules in force regarding balances of land revenue under permanent settlement leaving them to stand in account, until the expiration of 15 years from the time they became due respectively." These balances therefore do not at present require any orders."

"The Principal Collector will of course not press the collection of these unless any of the defaulters should be found to have sufficient means to discharge his debt."

	Rs.	A.	P.
Fusly 1236 ...	9	15	0
Do. 1237 ...	4	4	7
Do. 1238 ...	20	4	0
Do. 1241 ...	4	0	0
Do. 1242 ...	35	0	0
	73	7	7

"The balances of Sundry small farms amounting to Rupees 73-7-7 are recommended to be written off."

	Rs.	A.	P.
Fusly 1230 ...	29	2	4
Do. 1234 ...	10	13	8
Do. 1236 ...	383	2	0
Do. 1237 ...	320	8	0
Do. 1238 ...	256	4	0
Do. 1240 ...	10	6	1
Do. 1241 ...	403	7	0
Do. 1242 ...	837	9	7
	2,256	4	8
Arrears on account of Small Farms ...	73	7	7
Do. Moturpha ...	2,256	4	3
	2,329	12	3

In Cons., 27th July 1835.

436. The following order was passed by Government under date the 21st July.

"The Right Hon'ble the Governor in Council grants authority for writing off the irrecoverable balance on account of Sundry farms and Moturpha, amounting to Rupees (2,329-12-3) 'Two thousand three hundred and twenty nine, annas twelve and pice three, as recommended in the foregoing letter.'

437. A copy of the foregoing correspondence was sent to the Principal Collector on the 3rd August.

CLAIM FOR THE RESTORATION OF CERTAIN WASTE LAND DENOMINATED GODAGAVEL RESUMED BY GOVERNMENT.

438. On the 23rd July we submitted to Government the following Extract from our Proceedings under date the 20th of that month.

Proceedings, in Cons., 20th July 1835.
In Cons., 19th August 1833.
'Read again Petition No. 1469 of 1833 from the proprietor of the Mootah of Parea Pollium in the Talook of Namcul in the Zillah of Salem enclosed in a letter from the Officiating Secretary to Government dated 13th August 1833 No. 1820.'

'The Petitioner claims the restoration of certain lands, which were uncultivated and covered with Jungle at the time of the permanent settlement, as forming a part of his Mootah. The lands in question were resumed by the Collector as having been specially reserved by Government together with other lands covered with Jungle, generally denominated Gudagavel lands, which have yielded a separate revenue to Government in the shape of a rent for the privilege of cutting the Jungle, since the permanent settlement as well as before.'

'In the statement ordered to be published for the information of persons intending to purchase Mootahs, after the permanent settlement was formed, the lands to be conveyed to the purchasers of each Mootah were specified under three distinct heads, Viz. 1st Land cultivated in fusly 1211, 2nd Land cultivated in former different periods. 3rd Waste Lands that were never cultivated but capable of cultivation. It was from this statement that the

In Cons., 29 March 1827.

Appendix No. 6 in Enclr. in Major McLeod's letter dated 11th Novr. 1800, in Cons., 21st July 1802.

*Remark No. 3 is the Bamboo Farm of Shendamungalum. This is for the privilege of cutting Bamboos and other wood in the Hills of the District to be sold, or exported to the Trichinopoly Province. The Inhabitants of Shendamungalum, Namcul and Parmutty Districts are allowed to cut whatever materials they may require for their own private use, without being subject to pay any duty to the Bamboo Renter.

'purchasers were to make themselves acquainted with the extent of land to which they became entitled. In the case of the Mootah of the Petitioner it appears from a statement furnished by the Collector under date the 23rd March 1827 that the land in question was not included among the waste lands under the 3rd head in the Schedule and it is clear from No. 6* of the Appendix to the report of the Collector on which the Special Committee formed the permanent settlement that the Jungle or Gadagavel lands not included in the Schedule were reserved on account of the revenue derived from them by farming the privilege of cutting Bamboos and other wood. These lands then coming under the description of Gudagavel and being excluded from the Schedule, in which the property of the Mootadar is specified, his claim to it appears to be groundless.'

'In the case of the Valoocoorchy Mootah to which the Petitioner refers it appears from the

From the Collr., 3rd in Cons., 13th July 1826.

'Statement furnished by the Collector above referred to that the lands claimed by him were included in the Schedule there is therefore no ground to dispute the correctness of the Decree passed in that case.'

'The above decision if approved by Government will be applied by the Principal Collector

In Cons., 7th March 1833.

'to all other similar cases in which the right of Government to the Gudagavel lands has been disputed and he will make an adjustment accordingly of the sums in deposit on this account as stated in his letter of the 27th February 1833.'

Ordered that a copy of these Proceedings be submitted to Government.

In Cons., 17th August.

439. In reply we received from Government the following Extract from the Minutes of Consultation under date 7th August.

'The Right Honorable the Governor in Council approves of the decision of the Board of Revenue on the claim preferred by the proprietors of the Mootah of Pareapollom to the Gudagavel lands referred to in the foregoing proceedings; and of their instructions to the Principal Collector to apply the principle on which that decision has been formed to all other similar cases in which the right of Government to such lands has been disputed and to adjust accordingly the sums in deposit on this account.'

440. A copy of the foregoing together with our Proceedings was transmitted to the Principal Collector on the 20th August.

ON THE SUBJECT OF QUIT RENT PAYABLE BY MR. FISCHER ON CERTAIN LANDS SITUATED ON THE SHEVEROY HILLS.

In Cons., 26th June 1834.
In Cons., 25th June 1835.

441. In reply to our letter to Government dated 26th June 1834 we received the following Extract from the Minutes of Consultation under date 16th June.

'The Right Honorable the Governor in Council understands that the question referred to in the above letter relates to the land comprized in grant No. 1756 to that in No. 1757, and also to that in the occupation of Mr. Fischer, amounting to 136 acres which is declared in para. 3 to have no reference to the above grants,

"it would not therefore be a settlement of the question to levy the quit rent due upon the land actually in possession of Mr. Fischer and the fact of its being nearly equivalent to the quit rent on the two grants would not decide in any way the precise liabilities of Mr. Fischer. The Board of Revenue are requested to ascertain this point and it will rest with the Government to enforce or remit the payment as may seem most proper upon a mature consideration of the case."

442. A copy of the foregoing Extract together with copy of the former correspondence passed on the same subject was transmitted to the Principal Collector of Salem on the 23rd November for his information and guidance.

SUPPLY OF PROVISIONS FOR TROOPS.

443. The following letter was addressed to Government under date the 9th March.

To the Chief Secy., in Cons.,
9th March 1835.
To the Chief Secy. to Govt.,
24th in Cons., 24th November
1834.
Order thereon 9th December
1834
In Cons., 11th do. do.
From the Officiating Secy. to
Govt., 23rd Decr. 1834.
18th Feby., in Cons., 9th
March 1835.

"With reference to the correspondence noted in the Margin,
"I am directed by the Board of Revenue to request that you will lay
"before the Right Honorable the Governor in Council the accom-
"panying letter from the Principal Collector of Salem reporting the
"result of the experiment, sanctioned by Government in the provi-
"sion of supplies for the 39th Regiment passing through his District,
"and forwarding accounts relating to the transaction."

"Mr. Orr states that the experiment had entirely answered his expectations, but as the Board are not in possession of the detailed objections which Major Sneyd the Commanding Officer may have seen reason to make to the arrangement in the report which, under the orders of Government of the 9th December, it seems to have been intended the Commanding Officer should submit to the proper Department, they are not at present prepared to express an opinion on the subject. The Right Hon'ble the Governor in Council will not fail to observe the large rates by which the sums which it was found necessary to advance for the supplies fell short of the amount estimated in Mr. Orr's letter of the 20th November last."

"The amount by which the sums realized by the resale of the articles supplied fell short of the expense of their purchase was Rupees 2-10-8, to which being added the price of the tent Pegs and Mallets furnished but not paid for Rupees 9-3-7, the total amount to be written off to profit and loss for which the sanction of Government is required is Rupees 11-14-3. The Board concur in Mr. Orr's opinion that the Quarter Master of a Regiment, should be required to pay for the tent pegs and supplies of this description."

444. The following order was passed by Government under date the 31st March.

"The Right Honorable the Governor in Council is pleased to authorize the Principal Collector of Salem to write off to profit and loss the sum of Rupees (11-14-3) Eleven, annas fourteen, and Pice three, as recommended in the above letter."

445. A copy of the foregoing correspondence was sent to the Principal Collector of Salem on the 2nd April.

RESPECTING THE CAUSE OF THE DELAY IN MAKING OVER THE ANIMOOR ESTATE TO THE PROPRIETOR.

446. The following letter was addressed to Government under date the 11th May.

To the Chief Secy, in Cons.,
11th May 1835.
From Board to Govt., 7th
July 1834, in Cons., 7th July
1834.
Minutes of Cons., 15th July,
in Cons., 17th July 1834.
In Cons., 17th July 1834.
In Cons., 11th Augt. 1834.

"With reference to the correspondence noted in the Margin,
"upon the subject of the Aunimoor Estate in the District of Salem,
"I am directed by the Board of Revenue to state that a Report
"called for by Government on the 15th July 1834 as to the causes
"of delay in making over the Estate to the proprietor has been inad-
"vertently omitted to be sent to Government. The report was received
"from the Principal Collector in his letter of the 31st July 1834 now
"transmitted."

"The Board regret this omission, but on this point the Board beg to point out to the Right Honorable the Governor in Council their letter to the Principal Collector of the 1st July 1833, wherein their opinion is expressly stated that "it will be advisable to retain charge, and that the accounts of the Estate should be closed up to the end of Fusly 1242" (the current Fusly), such opinion being in exact accordance with the recommendation of the Principal Collector."

"A further letter* is now transmitted from the Principal Collector, requesting sanction to write off the Balances still outstanding against the Ryots of Aunimoor, at the end of Fusly 1243, the balance was stated by the Collector to be Rupees 1,653-5-2, regarding which Government remarked that "the Principal Collector will of course use his best exertions to recover the balance of the settlement from the Ryots." Rupees 940-0-3 have been since recovered, leaving Rupees 713-4-11 still due, of which the Sub-Collector reports Rupees 165-8-6 only to be recoverable, and the remainder Rupees 547-12-5 altogether hopeless, being due by persons deceased or absent or who are altogether unable to pay. The account against the Estate including the sums recovered and recoverable will then stand thus."

Demand of Government for Fusly 1243 as per Collector's letter 27th June 1834.					
Collections as reported in	...	do.	...	3,227	4 3
Do. made since	...	...	...	940	0 3
Amount considered recoverable	...	...	...	165	8 6
				<u>4,332</u>	<u>13 0</u>
				Balance...	2,048 7 8

"In the event of sanction being granted the Principal Collector will of course be instructed to grant receipts in full to each Ryot for the amount of balance due by him, which the Board beg to recommend to be written off to profit and loss. Government having in the 2nd Para. of the Minutes of Consultation of the 15th July 1834 declared the Zemindar not answerable for the balance of Peshcush of Fusly 1243."

447. The following order was passed by Government under date the 29th May.

"The Right Honorable the Governor in Council is pleased to grant authority for remitting the irrecoverable balance outstanding against the Ryots of the Aunimoor Estate at the end of Fusly 1243, amounting to Rupees 547-12-5, and for writing off the balance of Peshcush due to Government, amounting to Rupees 2,048-7-8."

448. A copy of the foregoing correspondence was sent to the Principal Collector on the 8th June.

PURCHASE OF THE MOOTAH OF SANKERRYDROOG ON ACCOUNT OF GOVERNMENT.

449. The following letter was addressed to Government under date the 29th June.

"With reference to Para. 4th of the Board's Proceedings dated the 14th November 1833 and
 To the Chief Secy., in Cons., 29th June 1835. "to the orders of Government thereon, I am
 In Cons., 14th November 1833. "directed by the Board of Revenue to request
 22nd in Cons., 23rd November 1833. "that you will lay before the Right Hon'ble the
 From the Pl. Collr., 31st Decr., in Cons., 15th Jan. 1835. "Governor in Council the accompanying corres-
 To do., 26th in Cons., 26th January "pondence with the Principal Collector of Salem,
 From do., 11th in Cons., 19th February "and to recommend that sanction may be granted
 To do., 19th in Cons., 19th "for the purchase of the Mootah of Sankerry-
 From do., 15th in Cons., 27th April "droog on account of Government for Madras
 To do., 4th in Cons., 4th May. "Rupees 3,200."
 From do., 16th in Cons., 29th June.

"The Permanent Beriz on this Mootah was Rupees 11,253-15-4 and the amount of arrears
 "on account of which it was put up for sale, Rupees 15,382-1-0, the amount still due after deduct-
 "ing the purchase Money is Rupees 12,182-1-0 which it appears that the Mootahdar is totally
 "destitute of the means of paying. The Board recommend therefore under the circumstances
 "noticed in the 2nd Para. of Mr. Orr's letter of the 16th Instant that sanction may be granted for
 "writing off this sum to profit and loss."

In Cons., 23rd July 1835. 450. The following order was passed by Government under date
 the 17th July.

"The Right Hon'ble the Governor in Council sanctions the purchase of the Sunkerrydroog
 "Mootah on account of Government for the sum of Rupees (3,200) Three thousand, two hundred
 "and grants authority for writing off the irrecoverable Balance due by the late Mootahdar
 "amounting to Rupees (12,182-1-0) Twelve thousand one hundred and eighty two, and annas
 "one."

451. A copy of the foregoing correspondence was sent to the Principal Collector on the
 24th July.

TANJORE.

OBSERVATIONS ON THE PRINCIPAL COLLECTOR'S LETTER SUBMITTING EXPLANATION CALLED
 FOR IN THE BOARD'S PROCEEDINGS ON THE SETTLEMENT FOR FUSLY 1242.

452. On the 2nd March we submitted to Government the following Extract from our
 Proceedings under date the 23rd February.

Proceedings, in Cons., 23rd February 1835. 'Read again the following letter from the Principal Collector of
 31st in Cons., 31st March 1834. 'Tanjore, submitting explanation called for in the Board's Proceedings
 on the Jummahbundy of his District for Fusly 1242.'

* 18th September 1834.

(Here enter 8th * September 1834).

'From the Principal Collector's explanation on this point, viz., the difference in the number
 Para. 2 to 4. 'of villages entered in his report, and in his letter of the 9th July 1833
 In Cons., 18th July 1833. 'as settled Fieldwar in Fusly 1241 it appears that in entering the
 'number of such villages in the comparative statement given in para.
 '6 of his report on Fusly 1242 at 1,443 he entered the number only
 'in which Puttahs had been distributed up to the close of Fusly 1241, and although 172 more

'villages were actually settled Fieldwar for Fusly 1241, they were excluded from the number so
 'settled as given in the report of Fusly 1242 because the completion of the accounts and distri-
 'bution of Puttahs took place after the close of Fusly 1241 though the settlement was for that
 'Fusly. The comparative statement is, the Board conceive, intended to exhibit the number of
 'villages under the Fieldwar mode of settlement in each Fusly, and whether the accounts were
 'completed subsequent to the close of Fusly 1241 or not, still as the Fieldwar settlement actually
 'obtained in the villages in question in Fusly 1241, they should have been entered as so settled
 'in giving a comparative statement for a subsequent Fusly of the number of villages in the two
 'Fuslies under that particular form of settlement.'

'From the statement forwarded with the Principal Collector's letter of the 9th July 1833 it
 Para. 4. 'appeared that 221 villages had been settled newly on the Field
 'assessment in Fusly 1242, in which the Puttahs had been distributed
 To the Chief Secy. to Govt., 'excepting in 110 villages, with reference to which villages the Board
 in Cons., 18th July 1833. 'in their letter of the 18th July 1833 suggested that the Principal
 2nd in Cons., 8th Aug. 1833. 'Collector might be authorized to issue Puttahs and Government were
 'pleased to accede to this suggestion. Mr. Kindersley now states
 'that having had doubts whether the permission of Government extended to the 19 villages for
 'which Puttahs had not been prepared, he limited it to the 91 villages only for which they had
 'been prepared. It is to be observed that of these 19 villages the settlement accounts had been
 'completed in the Sub-Collector's Cutcherries previous to the receipt of the Board's instructions
 'of the 18th March 1833. It does not appear to the Board that there
 Proceedings, in Cons., 18th March 1833. 'could be any reasonable ground for doubt as to the applicability of
 'the permission of Government before adverted to to these 19 villages,
 'in which though Puttahs had not been prepared, the settlement accounts had been completed
 'previous to the receipt of the Board's orders, as well as to the 91 villages wherein the Puttahs
 'had been prepared. As however the now issue of Puttahs in these 19 villages was not likely,
 'Mr. Kindersley states, to be attended with the ill effects which the Board feared might be the
 'consequence of not adhering to the Field settlement which had been made in them for that
 'Fusly, and as it was desirable not unnecessarily to extend Mr. Kindersley's Field assessment,
 'it is perhaps fortunate that the Field assessment was not acted up to in these 19 villages.'

'Mr. Kindersley states that the Chief Jummahbundy statement is No. 2, and that the
 Para. 5. 'abstract statement given in Para. 6 of his report regarding the
 'number of Kutgootah and Woolungoo villages corresponds with the
 'statement No. 2, but he admits that statement No. 2 does not correspond with statement C. to
 'which the Board's remarks had reference. The reason of their not coinciding he apprehends to
 'be that "their object is totally different. Statement C. being intended to shew exactly how the
 "Jumma is derived, and to give details which seem to have been considered unnecessary in
 "statement 2, which is simply a comparison of the result of the settlement in the current and
 "preceding Fuslies."

'In the first place Mr. Kindersley is in error in supposing statement No. 2 to be the chief
 'Jummahbundy Account. This statement gives only the particulars of the gross increase and
 'decrease compared with the previous Fusly, whereas statement C. contains the details of the
 'settlement and the net result for Fusly 1242 in each description of villages, it is obvious there-
 'fore that statement C. is the most important of the two, and with reference to which the state-
 'ments made in the report should correspond. Mr. Kindersley however upon his own shewing
 'has followed neither the one or the other of these statements in his report. For instance in state-
 'ment No. 2 the Turuff villages are divided into five classes, which in the statement given in
 'para. 6 of his report are increased to 7. In the former no distinction is made between the

'villages settled on the field assessment and those in which the Gross Beyriz only has been fixed, and does not therefore correspond with the statement in the report which makes that distinction. Again as regards the Kutgoottah villages, the report gives 48 Villages as held on five years Kutgoottah in Fusly 1242, whereas the same villages in statement No. 2 are classed as Woolungoo rented.'

'The discrepancy pointed out by the Board in para. 7 of their Proceedings in the number of villages on Kutgoottah as given in the report* and statement C.† is explained by Mr. Kindersley to be owing to the number given in statement C. containing 6 Villages held on permanent Kutgoottah, but in the statement given in para. 6 of the report they nowhere appear, though from para. 9 of his present letter they seem to have been included under the head of Woolungoo rented. It appears therefore that the 48 Villages entered as held on a five years' Kutgoottah in the report are entered in statement No. 2 as Woolungoo rented, and 54 Villages held on Kutgoottah, (6 on a permanent and 48 on a five years' Kutgoottah) are entered in statement C.' "as money rented Villages paying the standard Jummah not affected by variation in the current prices," and the 6 Villages held on permanent Kutgoottah seem to have been entered in the report under the head of "Woolungoo rented."

'The necessity of making the distinction in Statement C. of the three Villages exchanged from the Rajah is explained by Mr. Kindersley in this para. It appears that these Villages have been settled Kutgoottah in Fusly 1242, having been rented to the best offer from one to three years, but these villages the Board find entered in statement No. 2 as Woolungoo rented.'

'The difference pointed out in para. 13 of the Board's Proceedings in the details of the settlement of Fusly 1241 as given in the Accounts of that year, and in those of Fusly 1242, is explained to be owing to the new classification of villages required by the Accountant General, and as Mr. Kindersley states applied to his District under the Board's instructions. But Mr. Kindersley has been in error in supposing that the new classification of the several items of land revenue to which those instructions refer was intended to be applied to his Jummahbundy statements. They were intended to apply to the accounts furnished to the Accountant General's Department, and the Board's letter of the 2nd May 1833 appears to be sufficiently explicit on this point. The Board therein observe that the instructions referred to "do not require any alteration to be made in the present form of Demand, Collection and Balance, they refer entirely to the annual revenue statements furnished by Collectors to the Accountant General's Office." The new classification of the items of land revenue required for the use of the Accountant General's Department are obviously inapplicable to the Jummahbundy statements forwarded to the Board, and in no other District but Tanjore have the instructions referred to by Mr. Kindersley been applied to these statements. The Board request, therefore, that the Principal Collector will forward his Jummahbundy statements for the future in the form which has been hitherto customary.'

'The explanation given in para. 13 should have been given in the report, the information now furnished clearly accounts for the difference in the dittum money Beriz, and in the amount of the Nunjah remission noticed in paras 27 and 28 of the Board's Proceedings. This the Board beg to observe was not explained in the report. There is no explanation whatever in the report of the reason of the dittum money Beriz of the Woolungoo Villages having been entered at different sums in statement C. and the statement given in para. 9 of the Collector's report, and which occasions the difference in the two sums exhibited as the remission granted. It is

'now explained by the amount entered in statement C. having been commuted at the standard price, and the other at the standard price with the increase by price in Woolungoo Villages which would have come to Government had the villages not come under a division of the Crop. The comparison of the Jummahbundy Grain Beriz commuted at the average of current prices should of course be made with the Dittum money Beriz inclusive of increase by price in Woolungoo Villages, as has been done by Mr. Kindersley in the statement given in para. 9 of his report to exhibit the true amount of remission, or rather loss of revenue and which is therein exhibited to have been Rupees 93,553-12-4.'

'The difference in the amount of Nunjah remission given in statement C. and in statement No. 6 is satisfactorily explained in para. 14 but remission on account of Cavil fees which it is usual to include in statement 6 should in future be distinctly exhibited in that statement, and not left to conjecture.'

'In the 29th Para. of their Proceedings the Board noticed the circumstance of remission having been given so low as half per cent. This observation was made on the supposition that the cases of remission given in statement No. 6 were, as in other Districts, those of individual Merassidars. Mr. Kindersley however explains that the per centage of remission shewn in that statement relates to Villages and not to individuals. The account as now rendered is of little practical utility as to ascertaining what is in fact the object of such a statement, namely, the individual cases of remission, for as Mr. Kindersley observes $\frac{1}{2}$ per cent. upon the Beriz of a Village may be 100 per cent. on that of an individual.'

'From the explanation given by Mr. Kindersley in para. 17 regarding the difference pointed out in the Board's Proceedings (Para. 32) in the sums entered in statement 6 and his report as the amount remitted on perished crops and short produce, it appears that statement 6 which is intended to exhibit the remission granted upon lands which have been sown, but on which the crops entirely perished, and upon lands which yielded short produce, includes also a sum of 24,396-12-4 on account of Nunjah waste which had neither been ploughed or sown. The reason stated by Mr. Kindersley for having adopted this course is, that statement 6 contains no "head for the amount of remission on Waste lands, which are therefore included in that statement under the head of crops entirely perished, whilst they are distinctly exhibited in the body of his report."

'But it is obvious that to enter the remission on Waste in statement 6 which is intended to apply only to lands ploughed and sown, falsifies that statement as to its practical use, and is calculated to defeat the object for which it is furnished; it is impossible from this statement including as it does but not exhibiting the amount of remission on Waste lands, to ascertain the extent of remission given on lands which have been ploughed and sown, but on which the crops have entirely perished. If, as Mr. Kindersley observes, this statement did not contain a head under which to enter the remission on waste, it should have been exhibited in an explanatory Memorandum at the foot of the statement, or in a separate statement, but it was obviously improper to include remission on lands which had not been ploughed, under the head of "lands on which the plants had entirely perished."

'Mr. Kindersley states that the remission on waste was distinctly exhibited in the body of his report. This is so far true that in the statement given in para. 11 there is a column exhibiting the amount of remission on Nunjah Waste, but there is not a word of explanation in the report to shew that statement 6 included the remission on Waste; and it is to be observed that there were as noticed in the Board's Proceedings Para. 28 three different sums entered in the report and statements as the amount of Nunjah remission, and the Board, as they then stated,

'were quite unable to understand how the matter really stood. The great difference in the amount of remission for short produce noticed in para. 32 of the Board's Proceedings as given in the report and statement 6 arises it would appear from a different mode of calculation adopted in each, the amount entered in statement 6 being fixed with reference to the standard Money Beriz *exclusive* of increase by price in Wolungoo Villages, while the amount of remission given in the report has reference to the dittum money Beriz *inclusive* of increase by price in such Villages. The result shewn in the report is therefore the correct one, but it appears to the Board that statement No. 6 ought to be prepared with reference to the same date, and be made to exhibit results corresponding with the report instead of differing from it as it now does. It does not appear to the Board that there is any utility in framing statement 6 with reference to the standard unaffected by the prices as regard the Woolungoo Villages, and it is quite clear that it exhibits when so prepared an incorrect result of the real amount of revenue relinquished.'

'The Board have no information as to the mode in which the remission made on waste in the 506 Villages amounting to Rupees 30,301-3-3 was determined, it appears moreover from statement 6 that in cases where the land yielded above a half and within $\frac{3}{4}$ produce, in those classed above 70 but within 80 per cent. that the lowest per centage of remission granted was $71\frac{1}{4}$ and the highest 78, whereas the average per centage in these cases was only $28\frac{1}{8}$. This result appears strange, and requires explanation. It is clear, however, that from the statements now forwarded satisfactory information cannot be obtained as to the mode in which the remissions were made, and they request, therefore, that the Principal Collector will forward the detailed remission accounts of two of each of the four descriptions of Villages in which the remission of 99,458-3-3 was made.'

'In para. 16 and 27 Mr. Kindersley enters into an explanation of the remission of Rupees 1,462-8-4 noticed by the Board in paras 34 to 36 of their Proceedings as having been granted in Villages which did not come under a division of the crop. It appears that this remission was not entered at all in the detailed statements because "they contain no separate head for the exhibition of this item." As regards the Principal Collector's having granted this remission, Mr. Kindersley appears, from his observations in Para. 27, to have misunderstood the Board's remarks. He states in the first place that the Board's instructions forbidding the grant of remission on Villages not coming under a division of the crop, did not reach him till a late period of the year, when the harvest was nearly over, and the Jummahbundy Accounts of the majority of Villages nearly completed, but it is to be observed that Mr. Kindersley was aware that the grant of this remission was contrary to the Board's wishes and instructions.' "I have apologized," he observes, for having done so, as your Board had so decidedly objected to the remission on the Teerwa on Waste lands both in Wolungoo Villages and those either settled on a field assessment or in which the gross Beriz only had been fixed." 'With reference to the Board's observation as to his having granted the remission of 1,462-8-4,' "for a partial diminution of cultivation not sufficient to entitle the Meerassidars to claim a division of the crop in Wolungoo Villages and those other Villages whether described as Turum settled or rented for one year in which only the Village Beriz is fixed to the amount of 1,462-8-4." 'Mr. Kindersley observes in Para. 27.' "How your Board arrived at the conclusion that the remission was made in this description of Villages, I am at a loss to conceive, for, as your Board observe it does not appear in the detailed statements, and no separate statement having been received for this amount of remission, the Board cannot ascertain in what description of Villages it was given.'

'If the Board correctly interpret the foregoing remark of the Principal Collector, it appears to them that he supposed the Board to mean that the remission had been made either in Wo-

lungoo Villages or in Turum settled Villages, in which the Gross Beriz only had been fixed, or in both and not in Villages in which the field assessment had been made, whereas it appears with the exception of Rupees 20-15-4 the whole was remitted in Villages under a field assessment. But if Mr. Kindersley supposed that the Board in their remarks intended to exclude Villages under a field settlement and to assert that the remission in question was granted in Wolungoo Villages, or Turum settled Villages in which the gross Beriz only was fixed, he is in error, for such was not the Board's intention, nor does the passage alluded to in their Proceedings bear out any such interpretation. What the Board stated was that besides the remission in the Varlshadum Villages, a remission to the extent of 1,462-8-4, had been given in Villages which had not come under a division of the crops, such Villages could only be the Wolungoo or those other Villages whether described as Turum settled or rented for one year. The Board used the general term of "Turum settled Villages," as including those settled on the field assessment as well as those in which the gross Beriz only had been fixed, and the limitation of the remark to the latter description of Villages is only to be found in Mr. Kindersley's present letter, not in the Board's Proceedings. All the Board knew was the information given in the Report that this remission had been given contrary to their instructions in Villages which had not come under a division of the crop, but in what description of Villages whether Wolungoo, Turum settled or money rented for one year, they stated they could not ascertain.'

'The Board would observe generally for the information and guidance of the Principal Collector that in cases where the heading of the usual statements forwarded with the Jummahbundy report do not admit of the entry of particular items, such for instance as the remission of 1,462-8-4, and the remission on waste already noticed, a separate statement should be furnished; but it is obviously improper to exclude them from the detailed statements as was done in the case of the remission of 1,462-8-4.'

'Mr. Kindersley explains in para. 26 that his having allowed of a division of the produce in Villages settled on a field assessment contrary to the Board's orders was owing to the late period of the year when they were received' "the harvest being nearly over, and the Jummahbundy accounts of the majority of these Villages completed, and in many the Puttahs distributed." 'The same reason Mr. Kindersley explains prevented the annulment of the Kutgoota settlement in the 41 Villages so settled in Fusly 1241, as it was impossible to enter into fresh engagements with the Meerassidars for the then Current fusly. Mr. Kindersley observes that the Board are mistaken in supposing that a Kutgoota settlement had been made in 7 additional Villages other than those alluded to in his letter of the 9th April, but the Board's remarks had reference not to what was stated in his letter of the 9th April, but to his Jummahbundy statements for Fuslies 1241 and 1242, from which it appeared that 7 Villages in addition to those so settled in the former Fusly were settled on Kutgoota in Fusly 1242. It is true that in his letter of the 9th April 1833 in explaining the reason of a difference pointed out by the Board in the number of Turum settled Villages as entered in his report for Fusly 1241 and in the statement which accompanied his letter of the 24th November 1832 incidental mention is made of 6 Villages which had been Turum settled in Fusly 1241, having been subsequently transferred to Kutgoota, and it now appears that these Villages were six out of the 7 Villages newly settled on Kutgoota in Fusly 1242.'

'As to the 7th Village no mention is made either in the Report or in the Principal Collector's letter of the 9th April. This Village appears from Mr. Kindersley's present letter to have been under Aumanie in Fusly 1241, and settled on Kutgoota for Fusly 1242.'

'In Paras 17 and 18 the Board remarked upon the large decrease in the Poonjah cultivation in Fuslies 1241 and 1242 compared with Fusly 1240 in the Turum settled villages, and they were not able from the information before them to account satisfactorily for it. They were led to believe from the accounts furnished for those Fuslies that allowing for the deduction on account of Poonjah converted into Nunjah and Bagayet, there was still a decrease in Fusly 1242 of nearly 3,000 vailies. This result was taken from the accounts of Fuslies 1240 and 1242. In the former year the number of Turum settled Villages was 2,417, and the Poonjah cultivation 16,660 vailies. Although in Fusly 1242 the number of Turum settled Villages had increased to 2,496, the Poonjah cultivation in them had extended only to 12,915 vailies, shewing a decrease for the latter Fusly of vailies 3,745. It appears however from Mr. Kindersley's present letter, that the amount which the Board had assumed on account of the deduction for the conversion into Nunjah and Bagayet above alluded to was considerably less than the actual amount, and that the actual decrease in the Poonjah cultivation in Fusly 1242 was vailies 1,872, of which 1,561 was in the Turum settled Villages, but it still appears that the decrease has been considerably greater in the Turum settled villages than in others, in the former having been 93 per cent., in the latter 2 15/16 compared with Fusly 1240, and it was the great decrease in the Turum settled villages in particular which formed the subject of the Board's remarks on this head. The cause of this decrease is explained in Mr. Kindersley's present letter, and is stated to be owing 1st to the proportion of Poonjah to Nunjah in the Turum settled Talooks being greater, two of them, those of Trivady and Puttoocottah containing about $\frac{1}{3}$ of the whole Poonjah cultivation of the Province, and secondly to the circumstance of the greater part of the Turum settled villages being also settled Ryotwar, only the land in the actual occupation of each Ryot is brought to account, whereas in all other rented villages the Dittum extent is brought to account whether cultivated or not. The Board quite agree with Mr. Kindersley that from these causes there will be in an unfavorable season a greater falling off in the Turum settled villages in the extent of Poonjah cultivation brought to account than in the other rented Villages. The seasons of Fuslies 1241 and 1242 having been adverse, the decrease in the Poonjah cultivation in those Fuslies in the Turum settled villages has been therefore satisfactorily accounted for.'

'The non entry in the Sevoy Jummah accounts of Fuslies 1241 and 1242 of the surplus collections of Naut and Village Curnum's salaries noticed in Para. 40 of the Board's Proceedings

Para. 30. 'the Principal Collector explains to have arisen from these accounts, owing to the press of other business, not having been prepared when that statement was sent in. This the Board do not consider a satisfactory reason for the omission, considering that the Principal Collector's report was not transmitted till three months after the close of the Fusly, and there does not appear to be any reason why the surplus of the preceding year, Fusly 1241, should not have been entered in the Sevoy Jummah statement of Fusly 1242. The Principal Collector has given a statement of the surplus sums collected in each Fusly since 1233. This statement shews that since that period the surplus collected on account of village Curnums up to Fusly 1242 was Rupees 77,673 8 11

'On account of naut Curnums 20,454 2 4

Total Surplus... 98,127 11 3

'It appears however from accounts furnished to the Board from Fusly 1233 to Fusly 1240, that the amount carried to account as Sevoy Jummah was on account of Village Curnums 66,933-1-5, and Naut Curnums 19,939-6-11, making a total carried to account of Rupees 86,872-8-4. But in this sum is included the surplus collections on account of Fuslies previous to 1233. In the accounts of some Fuslies the amount carried to Sevoy Jummah in each Fusly is not shewn, the surplus for two or three Fuslies being entered in the aggregate. As far as

'the Fuslywar accounts are given, it would appear that the surplus brought to account for Fuslies 1230, 1231 and 1232 was as follows.'

'On account of Village Curnums	...	...	...	11,843	12	3
'On account of Naut Curnums	...	...	...	4,476	9	7
Total...				16,320	5	10

'This sum ought certainly therefore to be deducted from Rupees 86,872-8-4 the amount brought to account up to Fusly 1240, but there are other sums also entered in the accounts as collections for these Fuslies which being blended with the collections of other years cannot be ascertained without a Fuslywar account of the sums actually brought to account in each Fusly. Deducting, however, only as far as the Board have been able to ascertain, Rupees 16,320-5-10 it will leave the net sum brought to account from Fusly 1233 to 1240 inclusive as follows.'

	On account of Village Curnums.			On account of Naut Curnums.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Amount carried to Sevoy Jummah as per Accounts from Fusly 1233 to 1240 received with the Jummahbundy of those years after deducting the surplus of Fuslies 1230, 1231 and 1232	55,089	5	2	15,462	13	4	70,552	2	6
Add surplus collections of Fuslies 1241 and 1242 exhibited in the marginal statement of the Principal Collector's letter	15,651	5	7	2,533	3	1	18,184	8	8
Total	70,740	10	9	17,996	0	5	88,736	11	2
Surplus collections as shewn by the same marginal statement	77,673	8	11	20,454	2	4	98,127	11	3
Difference unaccounted for	6,932	14	2	2,463	1	11	9,391	0	1

'It is obvious with reference to the observation made above regarding other sums brought to account for Fuslies 1230, 1231 and 1232, of which the particulars cannot at present be ascertained, that a further deduction should properly be made from the aggregate sum which the accounts shew to have been brought to account on account of Fusly 1233 to Fusly 1240 inclusive.'

'It appears however that even had the surplus of Fuslies 1241 and 1242 been carried to Sevoy Jummah, there would be an excess of collections beyond the sums brought to account of Rupees 9,391-0-1, but the surplus of neither Fusly 1241 nor 1242 have yet been brought to account, and the excess collection therefore at present not credited to Government is Rupees 27,575-8-9 as hereunder exhibited.'

	Surplus in Village Curnum's Pay.			Surplus in Naut Curnum's Pay.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. As per statement annexed in the Principal Collector's letter dated 8th September 1834 or from Fusly 1233 to 1242	77,673	8	11	20,454	2	4	98,127	11	3
2. Amount carried to Sevoy Jummah as per accounts from Fusly 1233 to 1240 received with the Jummahbundy of those years.	66,933	1	5	19,939	6	11	86,872	8	4
3. Deduct surplus of Fuslies 1230, 1231 and 1232 included in the above	11,843	12	3	4,476	9	7	16,320	5	10
4. Remaining amount of surplus from Fusly 1233 to 1240 carried to account	55,039	5	2	15,462	13	4	70,552	2	6
Difference between 1 and 4	24,534	3	9	4,991	5	0	27,575	8	9

'The Board request the Principal Collector will submit a full and early explanation on the subject and at the same time forward detailed statements for each fusly since 1230 in the annexed Form.'

Village Curnums.

Fuslies.	Gross Collections.		Payments to Village Curnums.		Net Surplus Collections.		Carried to the account of Sevoy Jummah.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.

'He will be pleased also to furnish a similar statement for the Naut Curnums.'

'The Principal Collector will also be pleased to explain the reason of there having been no surplus collections either on account of Naut or Village Curnums' salaries in Fusly 1240.'

'The Board would remark that although the discrepancies in the Principal Collector's report, and his detailed statements noticed in the Board's Proceedings cannot, under the explanation now given by him, be considered as contradictions, they are differences of such a nature as to occasion unnecessary trouble and embarrassment to the Board in reviewing the Principal Collector's settlements. They are not prepared at present to furnish the Principal Collector with a new form of accounts, but it is desirable and indeed necessary that statement C. which comprises the detail of the Jummahbundy should be so modified in its form as to exhibit the statements made in the report. It is desirable also that a separate statement should be furnished of the amount of remission for waste in the Varlshadum Villages instead of blending it as was done in Fusly 1242 with the remission on lands sown but which have yielded no produce.'

'Mr. Kindersley in the concluding Para. of his present letter observes that the per Centage of charges upon the collections as exhibited in the Board's Proceedings is $5\frac{15}{16}$ per cent. and not 9 per Cent. as there stated. It appears that the sum of 2,92,396-1-2 being the deductions from the gross charges was in the transcribing inadvertently entered as the amount of net charge instead of Rupees 4,45,621-3-11. The latter which is the correct sum makes the per Centage of charges what the Board stated it to be in their Proceedings viz. 9 per cent. of the total collections.'

'Ordered that a copy of these Proceedings be submitted to Government and a transcript of the same to the Principal Collector of Tanjore for his information and guidance.'

453. A Copy of the foregoing Proceedings we transmitted to the Principal Collector on the 3rd March.

454. On the Proceedings under

Proceedings, in Cons. September 1835.
*In Cons., 11th Decr.

'It appears that Cavery and their particularly in the

'In the extent 1,959 Vailies, but

'In the Aman, ceding year by 14

Total number of V 4,723.

For
For
For

'The loss of revenue ever much more to Government in the respectively.'

'The prices in 55-11/16 per Cent

'The result of following comparison

Description of Villages.	No. of Villages	No. of Gardens	Beriz of Fusly 1242.	Beriz of Fusly 1243.	Gross Increase.	Gross Decrease.	Net Increase.	Net Decrease.	A. P.	Rs.
Rented in both years	863	88	7,003,916	8,40,068	1,39,883	431	1,39,251	...	...	...
Do. settled and suffered from drought in last but rented in the present year	65	...	60,505	38,153	22,352	1,306	27,648	...	...	...
Under Aman in last but rented in the present year	27	8	32,576	43,752	11,176	3,124	16,175	...	...	...
Rented and suffered from drought in both years	71	2	47,723	40,459	7,264	14,706	...	...	...	...
Rented in last but rented and suffered in the present Fusly	232	...	1,96,907	1,55,093	41,814	55,275	...	...	...	...
Under Aman in last but do. in present do.	2	...	2,380	3,008	628	500	627	...	...	...
Total	1,360	98	10,36,975	11,61,565	1,24,590	1,05,403	1,83,703	...	...	...
Villages settled on a field assessment in both Fuslies	1,350	...	8,68,578	8,70,841	2,263	10,043	2,303	...	...	...
Do. do. in both fuslies but suffered from drought in the last Fusly	267	...	1,21,944	1,80,171	58,227	9,180	38,556	...	...	...
Total	1,617	...	9,90,523	10,51,012	60,489	19,224	40,790	...	...	...
Villages in which the Gross Beriz has been fixed but not distributed on the fields in both fuslies	604	...	6,48,098	6,52,833	4,735	332	4,735	...	...	...
Do. do. in both fuslies but suffered from drought in last fusly	20	...	86,176	41,215	44,961	2,480	5,009	...	...	...
Do. do. in this fusly but Woolungoo rented in last	3	...	4,842	4,405	437	1,600	...	...	...	...
Total	68	...	12,25,216	12,25,216	...	7,680	...	...	...	...

32

	No. of Villages.	RS.	A. P.
' Upon a field assessment	1,817	10,31,313	0 11
' The Village Beriz fixed in money but not distributed on the ' fields	710	7,36,886	15 11
On the Woolungoo system	1,260	11,61,566	10 5
' Money rented	540	3,48,247	7 9
' Grain rented	4	48,166	14 11
' Amany	392	3,12,504	12 6
	<u>4,723</u>	<u>36,38,685</u>	<u>14 5</u>

‘The number of Villages in which the Gross Beriz, has been fixed in money has been increased from 679 to 710 by the addition of 4 Villages which were rented and 27 which were formerly under Amany. The number of Aumany Villages has been reduced from 419 to 392.’

17th May 1833.
In Cons., 6th June.
Caudarumbum.
Para. 6.
'head of " Woolung
'can be understood
Stat. C. Col. 25 to 33.
'the current prices'
Stat. No. 2 Col. 48 to

3

Villages settled on a field assessment.

		No. of Villages.	Extent of Cultivation.			Teerwah.	
Fusly 1243	...	1817	40,640	19	14 6/16	10,31,313	0 11
" 1242	...	1817	39,152	1	53 15/16	9,90,523	0 6
Increase ...	...	...	1,488	17	60 7/16	40,790	0 5
Villages in which the Gross Beriz has been fixed but not distributed on the fields.							
Fusly 1243	...	710	25,425	11	1 4/16	7,36,886	15 11
" 1242	...	679	24,937	14	14 1/2	7,23,925	4 6
Increase ...	...	31	487	16	86 1/2	12,961	11 5

'The state of the
'cultivation and revenue
'of those Villages in
'Fuslies 1242 and 1243
'is shewn in the Margin,
'and a comparative state-
'ment for the same Fus-
'lies of the cultivation
'and revenue of the whole
'District is subjoined.'

	Decrease.	Increase.		Fusly 1243.		Fusly 1242.		Total ...
		Extent of Cultivation.	Teerwah.	Extent of Cultivation.	Teerwah.	Extent of Cultivation.	Teerwah.	
		V.	A.P.	V.	A.P.	V.	A.P.	
		M.	Rs.	M.	Rs.	M.	Rs.	
		G.	G.	G.	G.	G.	G.	
Nunjah	...	92,088	318 1/16	92,088	318 1/16	92,088	318 1/16	...
Poonjah	...	23,302	19 90 1/2	23,302	19 90 1/2	23,302	19 90 1/2	...
Bagayret	...	4,861	0 65 1/2	4,861	0 65 1/2	4,861	0 65 1/2	...
Topo	...	1,014	10 9 15/16	1,014	10 9 15/16	1,014	10 9 15/16	...
Jungle	...	49 1/2	1 45 1/2	49 1/2	1 45 1/2	49 1/2	1 45 1/2	...
Total ...		1,22,200	16 14 1/2	1,22,200	16 14 1/2	1,22,200	16 14 1/2	...

The Principal Collector explains that in the Woolungoo Villages in allowing remissions the same principle was followed as in the preceding Fusly with the further indulgence allowed by the orders of Government under date the 21st March 1834, of a remission of the usual addition of 20 per Cent. upon the car crop calculated at the Village average in cases in which the Pesharium crop also was divided.

The Principal Collector here takes occasion to repeat a suggestion he has before made that in seasons in which the current price does not exceed the standard price, 20 and not 30 per cent. ought to be the Minimum of decrease in the produce which should entitle the Meerassidars to remission. The existing rule, as the Board understand it is, that when from land being left waste, from cultivated land proving unproductive, and from deficiency of produce on the lands bearing crops, there is a falling off from the standard amount of produce assumed for the whole Village to the extent of 30 per Cent. the crops shall be divided with an increase of the Circar Warum and the settlement made at the current prices. Mr. Cotton originally fixed the limit at 20 per Cent. allowing remissions when the failure exceeded that proportion, but on the other hand to guard the Government from loss he fixed 20 per Cent. as the limit of the Meerassidars' gain by increase of produce in an abundant year providing that the excess of produce above that limit should be carried to the account of Government. The latter limitation was disapproved and in consideration of the whole advantage by increase of produce being left to the Meerassidars it was judged proper to extend the limit within which remission should not be allowed for diminished cultivation and failure of produce to 30 per Cent. As the standard is assumed upon an average of produce and the whole advantage of an increase above the average is given up to the Meerassidars, if the principal of reciprocity were strictly followed no remission should be allowed for deficiency in a bad year [except in a year of such extraordinary adversity as would have been excluded from the calculation on which the average was struck]. But the want of capital on the part of the cultivators in general renders it impossible to follow up that principle strictly in practice; hence it has been found expedient to fix a limit beyond which it shall not be enforced. The question is whether the present rule can be maintained, that is, whether an average of produce being struck and the cultivators being allowed the whole advantage of any increase above that average in abundant seasons, without any additional demand on the part of Government, they can bear occasional losses not exceeding 30 per Cent. without remission. In Samaday a Village in which the profit and loss of the whole cultivation is shared among all the Meerassidars, and in Yekabhogum Villages where the whole cultivation belongs to one person, the Board feel assured that the rule may be maintained strictly without running the risk of impairing the means of reproduction. In other Villages where the lands are divided and each individual Meerassidar is answerable solely for the demand settled on the fields separately held by him they think it could not always be enforced inflexibly without exhausting the means of the Meerassidars who are dependent on the produce of their lands and have no capital beyond the stock actually employed in cultivation. Such persons are seldom provident enough to reserve the whole profit of a good year to meet the failure of a bad one, and when there is no enhancement of price to make up for a deficiency in quantity of produce, they will hardly be able to bear a loss of 30 per Cent. without some remission, especially when there has been a succession of two or more seasons in which loss has occurred to them. But if the limit were reduced to 20 per Cent. it would scarcely be sufficient for the relief of persons in such poor circumstances, while it would be an unnecessary sacrifice on the part of Government where the parties are wealthy. It seems to be advisable therefore to maintain the rule generally, but to allow exceptions from it at the discretion of the Principal Collector in favor of individuals whose circumstances require indulgence. The steady enforcement of the rule in general will tend to make the Meerassidars more provident.

In the Villages settled on a field assessment Government have authorized remissions to be allowed for land uncultivated and also for land cultivated on which the crops have perished

entirely from want of water or other cause beyond the control of the cultivator, to be regulated

Para. 15.

* Note.—It would appear however from the 5th Para. of the Sub-Collector's report that remission was made for short produce in 28 Villages under a field assessment in his division. This requires explanation.

in the latter case on a consideration of the general outturn of the cultivation of the claimant with reference to the Current prices, taking into account also the gain which he may have obtained in the last year by high prices. The Principal Collector states that no remissions were allowed for short produce in the Villages* under this mode of settlement, but he contends that remissions on this account should be allowed in them as well as in those under the Woolungoo settlement and those in which the Gross Beriz of the Village has been fixed in money.

The general principle of Ryotwar settlements upon a survey field assessment, the Board apprehend is that remissions shall not be allowed for partial losses arising from casual fluctuations of season unattended by any great or marked calamity.

In ordinary seasons claims for remission on account of Shavee or failure of produce are generally disallowed. Sir Thomas Munro in the letter addressed by him as Principal Collector of the Ceded Districts to his Sub-Collectors under date the 25th August 1802 made the following observations on the subject. It is true that the survey assessment had not then been concluded in those Districts, but his reasoning is equally applicable to every kind of fixed assessment. "Were it even possible to estimate exactly the actual loss in every year, it would not follow that it ought to be remitted; for the same cultivators who have lost this year, may have gained last, and as no Extra Assessment was then laid upon their profit, no remission can now be fairly claimed for their loss. Whatever may have been the crop should it have been even less than the seed, they should always be made to pay the full rent, if they can, because good and bad seasons being supposed to be equal in the long run, the loss is merely temporary, and the making of it good is only applying to the deficiency of a year of scarcity the funds which have arisen from one of abundance."

Sir Thomas Munro as Governor in Council laid down the principle upon which claims to remission should be considered and disposed of in Districts under Ryotwar settlement where the assessment is fixed in the following terms.

The only point, connected with the settlement which calls for remark is the principle by which Mr. Hyde regulated the remissions with regard to which you have not stated your opinion. It would appear, that, without respect to the ability of the individual to pay the assessment it was remitted indiscriminately on every field which did not yield enough to induce the Ryot to reap the produce. This principle has the advantage of being simple and definite in its application, but it does not seem to the Governor in Council to be strictly correct. 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 Ryot's 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."

Referring to the statement submitted by the Principal Collector of the outturn of 34 Villages settled on a field assessment in which according to the order of Government remissions were not allowed except on fields on which the crop perished entirely, the Board observe that the real question is simply whether the whole produce, at the Current prices of the fields that were reaped was sufficient to enable the cultivators to pay the assessment without impairing

30 per Cent. above the standard commutation price.

'their means of reproduction, taking into consideration that they had a large gain by high prices in the preceding year. The statement submitted by the Principal Collector shews only the estimated amount of the produce and the value of the Government share at the current prices contrasted with the assessment. Taking the Car and Peshanum crops together the value of the Government share of the produce appears to be Rupees 12,718 which is less than the assessment by Rupees 5,317 or a fraction under 30 per Cent. Assuming the value of the whole produce to be double that of the Government share, it would be Rupees 25,436, which would leave to the Meerassidars Rupees 7,401 after payment of the assessment in full, or nearly 30 per Cent. instead of 50 of the Gross produce as usual. Now taking into consideration the large gain of the Meerassidars by the high prices of Fusly 1242 the Board do not think that this result proves the necessity of granting further remissions than were actually allowed.'

'But it is very remarkable that in the comparative statement submitted by the Principal Collector of these Villages and 24 Villages in which the gross Beriz only has been fixed which are said to be in the same Talook intermingled with each other and watered by the same rivers, the amount given as the produce of the former is greatly less than the produce of the latter. In the former the produce of 506 Vaylies is stated to have been 20,683 Cullums, while in the latter the produce of 366 Vaylies is stated to have been 20,333 Cullums, the difference in extent of cultivation being 38 per Cent., and in the quantity of produce only one and a fraction. It is probable that the former is stated on estimate and the latter from the actual outturn; but if such be the case, it would seem to shew that the estimate is not to be depended upon. The Board think that an account which shews such different results in Villages intermingled with each other and watered by the same rivers can scarcely be correct. The conclusions and inferences drawn therefrom must therefore be regarded as questionable.'

'As to the absolute right of the Meerassidars of Tanjore to remission for losses by inundation or drought which seems to be asserted by Mr. Kindersley, the following quotation from a report dated 15th June 1806 from the then Principal Collector of the Province shews that at that period it was not admitted.' "Where drought or inundation were known to have occurred, either the actual produce of the lands or a correct estimate of the crops was taken, and the taxable proportion thereof was calculated and its value commuted as in the lands where the land tax had been fixed. The settlement thus made was declared to be only temporary and the inhabitants were instructed to consider it an indulgence which they were in no case to expect a repetition of."

'In point of fact even in the Woolungoo villages the right to remission is denied while the loss is within 30 per Cent. In the field assessed Villages a great deal has been conceded in allowing remission without reserve for lands left uncultivated from want of water and conditionally for lands of which the produce has wholly failed.'

'Adverting to the observations of the Principal Collector regarding the terms of the Puttahs as conferring upon the Meerassidars of the field assessed Villages a right to remission for short produce equally with those of the Woolungoo Villages, the Board will only observe that they adhere to the opinion expressed in their proceedings dated 6th March 1834 for the reasons there stated.'

'The Principal Collector contrasts the effect of the rule ordered to be observed in the field assessed Villages with that which is allowed in the Villages on which the Gross Beriz only is

From Pl. Collr., 31st Augt., in Cons., 13th Sept. 1832. Para. 20.

Board's Proceedings, in Cons., 18th March 1833. Para. 23.

From Pl. Collr., 17th June, in Cons., 24 1833. Para. 6.

Board's Proceedings, in Cons., 6th March 1834.

Minutes of Cons., 21st in Cons., 27th March 1834.

'settled. The Board have hitherto understood that remission was allowed in the latter Villages precisely under the same regulations and restrictions as in the Woolungoo Villages, that is to say, that no claims for remission were admitted on account of lands waste, or wholly or partially unproductive unless the whole produce of the Village fell short of the standard to the extent of 30 per Cent., and that in such case the produce was divided with the same addition to the Circar Warum as in the Woolungoo Villages, certainly the instructions of the Board and Government for the settlement of Fusly 1243 were founded on that understanding. But the Principal Collector now states on the contrary that the demand upon waste and unproductive lands is remitted in these Villages in the same manner as in those settled on a field assessment and these being of course the worst lands and assessed at the uniform average of the Village the remission is more than it ought to be. If this be the practice undoubtedly the Meerassidars of the Villages in question have an undue advantage over both the Meerassidars of the Woolungoo Villages and of those on a field assessment which ought not to be continued. But before coming to any conclusion on the subject the Board wish to have before them the Principal Collector's orders for allowing remissions on waste and unproductive lands in these Villages together with a copy of the Puttah and Moochilka issued accordingly, and to receive from him further explanation on this point with reference to his former reports from which the Board were led to believe that the Jummahbundy was regulated therein in all respects except originally fixing the beriz by the same rules as are observed in the Woolungoo Villages.'

'If remissions are allowed for waste and unproductive lands in these Villages in the same manner as in the field assessed Villages, it is extraordinary that there is no entry of remissions under those lands in statement No. 2 for the former, as for the latter.'

'For comparison with the Puttah issued in Villages in which the Gross Beriz only has been fixed in cases where remission was allowed for waste and unproductive lands, the Board request that the Principal Collector, will forward a copy of the Puttahs and Moochilka used under each of the different modes of settlement in money actually followed in Fusly 1243.'

Viz. in Villages under field assessment.
in do under Woolungoo.
in do money rented for one year.

'If the Woolungoo Puttahs and Moochilkas are different in form in the Arudukary Samadaya and Yekabhoga Villages the Principal Collector will transmit the form used in each.'

'With reference to the remarks of Mr. Kindersley in the 19th Para. of his report the Board observe that since the commencement of the Company's rule the Meerassidars Warum has been raised very considerably. There is reason therefore to believe that altho' 50 per Cent. of the produce be taken as the Government revenue the remainder affords a large return to the Meerassidars and consequently a larger surplus after paying the share of the subordinate cultivators, and all other charges than is usual in other districts. Hence it is that the land is saleable.'

'On the whole the Board are of opinion that in the field assessed Villages which have not suffered in an extraordinary degree by drought, but where there have been only such partial failures as are to be expected from the fluctuations of seasons, the rule laid down by Govern-

In Cons., 27th March 1834. 'ment in the Minutes of Consultation dated 21st March 1834 should be maintained except in the case of poor Ryots against whom the demand could not be enforced in full without depriving them of the means of continuing their cultivation. In such cases they think it necessary to give the Principal Collector a discretion to mitigate the demand according to the circumstances of the people, but the remission should be given as an indulgence. In cases of extraordinary drought either general over the District from adversity of season, or confined to particular Villages as where from accidental causes the channels of irrigation have become obstructed, remissions must be allowed specially to afford the relief that is really necessary.'

'The following comparative statement shews that there was a net increase in the Revenue of Tanjore in all its branches in Fusly 1243 of Rupees 1,88,048-15-4.'

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Land Revenue ...	36,05,543	3	10	37,45,640	12	4	2,56,352	13	8	1,16,255	5	2
Resumed Cavelly allowance...	1,70,890	2	9	1,75,965	0	5	5,074	13	8	...	...	...
Total ...	37,76,433	6	7	39,21,605	12	9	2,61,427	11	4	1,16,255	5	2
Salt ...	3,83,855	15	5	4,17,257	7	7	33,401	8	2	...	...	...
Sayer ...	3,06,790	1	6	3,19,494	10	6	12,704	9	0	...	...	...
Sea Custom ...	70,450	7	3	61,184	6	6	...	...	...	9,266	0	9
Abkarry ...	51,605	0	0	55,303	0	0	3,700	0	0	...	...	...
Stamp Revenue ...	42,195	9	10	43,737	1	0	1,541	7	2	...	...	...
Moturpha including House Tax ...	36,101	7	9	35,848	14	8	28	15	7	281	8	8
Farms and Licenses ...	21,920	9	8	22,968	4	4	1,225	10	8	178	0	0
Grand Total ...	46,89,352	10	0	48,77,401	9	4	3,14,029	13	11	1,25,980	14	7
	Deduct Decrease ...						1,25,980	14	7			
	Net Increase ...						1,88,048	15	4			

'The whole amount of Revenue from all sources, arrears and current, ordinary and extraordinary collected within the Fusly was Rupees 48,92,149-3-1. The charges exclusive of Pen-sions, charitable allowances, Tuccavy &c. amounted to Rupees 4,41,388-8-10 or Rupees 9 per Cent. of the total collections.'

'Of the total amount of the settlement of the land Revenue Viz. Rupees 39,21,605, the collections within the Fusly amounted to Rupees 37,32,392 and 1,80,562 subsequently collected, which left the balance outstanding on the 1st October 1834 Rupees 58,650-10-4.'

'Of the arrears due upon the settlement of Fusly 1242 and for previous Fuslies Viz. 3,19,898 Rupees 1,29,627 were collected in the Fusly, which brought up the total collections on account of land within the Fusly to Rupees 38,62,020.'

'These results the Board consider to be highly satisfactory and proofs of the unwearied zeal and ability with which Mr. Kindersley and his Sub-Collector Sir H. Montgomery have discharged their arduous public duties.'

'Ordered that a copy of these Proceedings be submitted for the consideration and orders of the Right Hon'ble the Governor in Council and that a transcript of the same be forwarded to the Principal Collector for his information and guidance.'

455. A Copy of the foregoing Proceedings we transmitted to the Principal Collector on the 16th October.

Proceedings, in Cons., 31st March 1834.

Do., in Cons., 23rd Feby. 1835.

Do., in Cons., 28th Sept. 1835.

In Cons., 26th Novr. 1835.

456. In reply to our Proceedings noted in the margin on the settlement of land Revenue for Fuslies 1242 and 1243, we received from Government the following extract from the Minutes of Consultation under date 17th November.

"The Board of Revenue having Minutely examined the accounts of the settlement of Tanjore for Fusly 1242 and obtained from the Principal Collector explanations upon the various points on which information was required, and having furnished him with such instructions as were necessary for his guidance, the Right Honorable the Governor in Council deems it unnecessary to record any observations on the subject further than to notice the general result of the settlement and to express his regret that the many discrepancies in the Principal Collector's report and his detailed statements should have occasioned so much trouble and embarrassment to the Board."

"It appears that there was a net increase in the settlement of Fusly 1242 above the preceding year of Rupees 2,78,773-12-4 and that of the Jummah amount of Land Revenue, Rupees 37,96,383. Rupees 36,49,855 were collected within the Fusly. The total collections on account of arrears and current were Rupees 39,77,212 and the grand total of all sources, arrears and current, ordinary and extraordinary, collected within the fusly was Rupees 49,48,355-6-10, the charges collection amounted to 9 per Cent. of the total collections."

"The result of the settlement of Fusly 1243 is observed to be a net increase above that of Fusly 1242 of Rupees 1,45,172-6-0 and of the total amount of the settlement of the land Revenue, Viz. Rupees 39,21,605, the collections within the fusly were Rupees 37,32,392. The total collections on account of land, arrears and Current, within the Fusly were Rupees 38,62,020, and the grand total of all sources, arrears and Current, ordinary and extraordinary, collected within the Fusly was Rupees 48,92,149-3-1, and the charges amounted as in the previous year to 9 per Cent. of the total collections."

"The Right Honorable the Governor in Council concurs in the view taken by the Board of Revenue in Para. 16 of their Proceedings under date the 28th September 1835 relative to the rule for allowing remissions to the Meerassidars in cases of partial failure of produce in Villages not under a fixed field assessment and also in the observations on the subject of remission in Villages under this last mentioned mode of settlement expressed in Parahs. 18 to 25 and in Parah. 31 of those Proceedings."

"The Right Honorable the Governor in Council observes with satisfaction the terms of commendation in which Mr. Kindersley the Principal Collector, Sir H. Montgomery, Mr. Blain and Mr. Scott are mentioned in the concluding Parahs. of the Board's Proceedings of the 31st March 1834 and 28th September 1835."

457. A copy of the foregoing was transmitted to the Principal Collector on the 26th November for his information and guidance.

EXTRA REVENUE FOR FUSLY 1243.

458. On the 17th July we submitted to Government the following Extract from our Proceedings under date the 6th of that month.

Proceedings, in Cons., 6th July 1835.

From the Principal Collector, 13th Decr. 1834, in Cons., 8th January 1835.

'The Board proceed to record their observations on the report of the Principal Collector of Tanjore regarding the management of the Extra sources of revenue in that District for Fusly 1243 contained in the letter noted in the Margin.'

Salt.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	3,83,855	15	5	4,17,257	7	7	33,401	8	2	...	...	...
Balance on the 12th July	10,816	5	0	11,409	9	0	593	4	0	...	...	...
Current Collections	3,73,039	10	5	4,05,847	14	7	32,808	4	2	...	...	...
Extra do.	327	0	0	174	15	2	...	...	...	152	0	10
Arrears	20,153	7	0	10,816	5	0	...	...	...	9,337	2	0
Total	3,93,520	1	5	4,16,839	2	9	23,319	1	4	...	...	...
Charges	56,144	12	11	57,806	3	7	1,661	6	8	...	...	...
Net Revenue	3,37,375	4	6	3,59,032	15	2	21,657	10	8	...	...	...

	Quantity.			Price per Garce.			Amount.		
	G.	M.	M.	Rs.	A.	P.	Rs.	A.	P.
INCREASE.									
Home consumption	213	345	4	105	0	0	22,455	11	3
Inland do.	144	193	0	105	0	0	15,170	10	10
Export beyond the British Frontier Tranquebar	14	210	0	105	0	0	1,525	2	0
Total Increase	372	348	4	...	...	...	39,151	8	1
DEDUCT DECREASE.									
Export to Bengal	188	0	0	...	...	...	5,784	0	0
Do. to the Eastward	32	0	0	32	0	0	1,120	0	0
DO. to Carrical	24	140	0	At cost of manufacturer's and Sibi ben dy charges.			...	...	...
Total Decrease	244	140	0	...	...	...	6,904	0	0
Net Increase	128	208	4	...	...	...	32,247	8	1

Para. 4.

'The amount of collections from the actual sales is stated in the Collector's report at

Para. 6.

Rs.	
Price of salt furnished to the French Govt...	1,053
Proceeds of the sale of confiscated salt	101
	1,154

'Rupees 4,16,103-7-6 being less than the amount shewn in the statement at the head of the foregoing Para. by Rupees 1,154-0-1 this difference is explained to consist of the two items noted in the margin, which had formerly been brought to account under different heads, the former under that of "refunds of charges," and the latter amongst the "extra charges," but which are now included in the jumma, under instructions lately received from the Accountant General.'

'The balance shewn in the statement is merely nominal, being the amount of collections not remitted to the Hoozzoor till after the close of the Fusly.'

Sayer.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	3,06,700	1	6	3,19,494	10	6	12,794	9	0	...	...	...
Balance on the 12th July	2,017	4	3	2,642	5	1	625	0	10	...	...	...
Current Collections	3,04,772	13	3	3,16,852	5	5	12,079	8	2	...	...	...
Extra do.	1,305	10	1	257	10	1	...	...	...	1,048	0	0
Arrears	18,517	9	0	11,110	5	3	...	...	...	7,407	3	9
Total	3,24,596	0	4	3,28,220	4	9	3,624	4	5	...	...	...
Charges	1,04,076	6	3	11,313	1	4	836	11	1	...	...	...
Net Revenue	3,14,119	10	1	3,16,907	3	5	2,787	9	4	...	...	...

Increase.	Rs.	A.	P.
Rents	13,110	0	0
Aumanie	1,104	14	6
	14,214	14	6
Deduct Decrease in Frontier Duties	1,510	5	6
	12,704	9	0

'The particulars of the increase in the current demand under this head are shewn in the margin. The Decrease in the Frontier collections, the total amount of which was Rupees 26,207-11-7 is attributed to a reduction in the Tariff price of Betel Rents.'

'The balance outstanding at the close of the Fusly has been reduced by subsequent collections to Rupees 654-8-8 which is due by the Sayer Renter of the Tritrapoondy Talook who is at present in confinement in the Zillah Jail.'

From the Collector, 11th in Cons., 22nd December 1834.

Sea Customs.

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Demand	70,450	7	3	61,184	6	6	...	...	...	9,266	0	9
Balance on the 12th July	652	2	11	1,236	2	0	583	15	1	...	...	...
Current Collections	69,798	4	4	59,948	4	6	...	...	...	9,849	15	10
Extra Do.	865	15	5	633	15	6	...	...	...	231	15	11
Arrears	2,202	4	10	652	2	11	...	...	...	1,550	1	11
Total	72,656	8	7	61,234	6	11	...	...	...	11,632	1	8
Charges	32,901	14	10	19,933	2	9	...	...	...	12,968	12	1
Net Revenue	39,964	9	9	41,301	4	2	1,336	10	5	...	...	...

'The decrease in the Sea Custom Collections is ascribed partly to a deficient exportation of rise to Ceylon and partly to a decrease in the importation of Betel and the reduction in the Tariff price of that article. The balance was merely nominal and has been since brought to account.'

Statement C.

'The decrease in the charges was consequent upon less drawback being claimed than in the preceding fusly, the decrease under that head being Rupees 15,654-3-0.'

Abkarry.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand ...	51,605	0 0	55,305	0 0	3,700	0 0	...	...
Balance on the 12th July ...	786	8 6	959	14 11	173	6 5	...	...
Current Collections ...	50,818	7 6	54,345	1 1	3,526	9 7	...	...
Extra do. ...	...	...	...	...	...	...	...	...
Arrears ...	1,836	5 11	799	4 2	...	...	1,037	1 9
Total...	52,654	13 5	55,144	5 3	2,489	7 10	...	...
Charges ...	499	7 4	435	15 6	...	...	63	7 10
Net Revenue ...	52,155	6 1	54,708	5 9	2,552	15 8	...	...

D. C. and B. for April.

'The balance under this head was reduced to 15-4-9 by the end of April last.'

Sundry Small Farms and Licences.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand ...	21,920	9 8	22,963	4 4	1,047	10 8	...	...
Balance on the 12th July ...	304	2 4	538	7 4	234	5 0	...	...
Current Collections ...	21,616	7 4	22,429	13 0	813	5 8	...	...
Extra do. ...	11	2 11	3	9 7	...	...	7	9 4
Arrears ...	419	13 7	441	15 3	22	1 8	...	...
Total...	22,047	7 10	22,875	5 10	827	14 0	...	...
Charges ...	...	...	...	...	...	...	...	...
Net Revenue ...	22,047	7 10	22,875	5 10	827	14 0	...	...

'Needs no remark.'

Stamps.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand ...	42,195	9 10	43,737	1 0	1,541	7 2	...	...
Balance on the 12th July ...	974	7 0	815	7 0	...	...	159	0 0
Current Collections ...	41,221	2 10	42,921	10 0	1,700	7 2	...	...
Extra do. ...	...	...	...	...	...	...	...	...
Arrears ...	2,536	1 0	974	7 0	...	...	1,561	10 0
Total...	43,757	3 10	43,896	1 0	138	13 2	...	...
Charges ...	3,345	0 1	3,339	3 4	...	...	5	12 9
Net Revenue ...	40,412	3 9	40,556	13 8	144	9 11	...	...

'The increase in the Stamp Collections is stated to be owing to the amount of penalties which had hitherto been carried to the head of Judicial receipts, being now brought to the head of Stamp Revenue under orders from the Accountant General.'

Moturpha.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand ...	16,151	8 5	35,848	14 8	19,697	6 3	...	...
Balance on the 12th July ...	147	11 8	114	15 6	...	...	32	12 2
Current Collections ...	16,003	12 9	35,733	15 2	19,730	2 5	...	...
Extra Revenue ...	47	4 1	176	13 4	129	9 3	...	...
Arrears ...	210	5 6	150	8 5	...	...	59	13 1
Total...	16,261	6 4	36,061	4 11	19,799	14 7	...	...
Charges ...	241	4 2	528	15 10	287	11 8	...	...
Net Revenue ...	16,020	2 2	35,532	5 1	19,512	2 11	...	...

'The Collections shewn in the above Statement for Fusly 1243 include house tax are brought under the head of Moturpha agreeably to the orders conveyed in the D. C. & B. Statt. for April. Board's letter dated 7th February 1833 para. 5, hence the large increase shewn above. The balance due at the close of the Fusly has been collected in full.'

Total.

	Fusly 1242.		Fusly 1243.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Demand ...	8,92,960	4 1	9,55,795	12 7	62,826	8 6	...	...
Balance on the 12th July ...	15,698	9 8	17,716	12 10	2,018	3 2	...	...
Current Collections ...	8,77,270	10 5	9,38,078	15 9	60,808	5 4	...	...
Extra do. ...	2,557	0 6	1,246	15 8	...	...	1,310	0 10
Arrears ...	45,875	14 10	24,945	0 0	...	...	20,930	14 10
Total ...	9,25,703	9 9	9,64,270	15 5	38,567	5 8	...	...
Charges ...	1,03,608	13 7	93,356	10 4	...	...	10,252	3 3
Net Revenue ...	8,22,094	12 2	8,70,914	5 1	48,819	8 11	...	...

'The Principal Collector has furnished no explanation of the arrears outstanding for Fuslies prior to 1242 as directed by the Board in Para. 12 of their Proceedings dated 20th January 1834, the Board request that he will submit with his report for the current fusly a statement of these balances stating his opinion as to what portion of them may be deemed irrecoverable, and what the reverse.'

'The gradual but steady increase in all branches of the extra revenue in Tanjore, is a sure Index of the growing prosperity of the District and of the efficient management of the Principal Collector.'

'Ordered that a copy of these Proceedings be forwarded to Government and to the Principal Collector of Tanjore.'

459. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 16th July.

460. In reply under date 14th August we were informed that the Right Honorable the Governor in Council had concurred in all the observations contained in our Proceedings and we communicated the result to the Principal Collector on the 29th of that month.

SURVEY ASSESSMENT.

461. In reply to our Proceedings dated 7th April 1834 we received from Government the following Extract from the Minutes of Consultation under date the 17th November.

In Cons., 7th April 1834.
In Cons., 26th Novr. 1835.

"Before coming to any ultimate decision on the Survey Assessment of Tanjore, as recommended by the Board of Revenue, the Right Honorable the Governor in Council deems it necessary to have before him the means of instituting an exact comparison between the results of that assessment in regard to revenue and those of the system superseded by it. The accounts furnished by the Principal Collector do not afford these means; that Mr. Russell, the President of the Board of Revenue in his place at the Council Board informs* the Government that the Board of Revenue have called for accounts to be prepared separately for the Villages in which the field assessment has been introduced and acted upon, and those in which the gross Beriz only has been fixed. The Right Honorable the Governor in Council therefore resolves to defer his decision on the important question before him until the receipt of those accounts which the Board of Revenue will be requested to lay before Government, with their own sentiments as to the result which they may exhibit, at the earliest practicable period."

Minutes of Cons., 17th Novr. 1835.

* See also Parah 13 of the Board's Proceedings under date the 28th Sept. 1835.

In Cons., 23th Sept. 1835.

"The importance of having separate accounts of the Villages in which the field assessment has been introduced, and those in which only the gross beriz has been fixed, will be apparent when it is considered that while the former number 1817 and the latter only 679, the extent of Nunjah land in the former is 26,736 Valies while in the latter it amounts 20,329."

"It is also very desirable that the Board of Revenue should at the same time lay before Government a statement exhibiting the rates fixed on the different sorts of land where the field assessment has been introduced."

"It having been said that a very considerable transfer of land by sale has taken place in the Province of Tanjore since the survey, the Right Honorable the Governor in Council deems it desirable that an account of these transfers should be laid before Government and that it should be compared with a similar account for an equal period of time previously. The accounts should show particularly the cause of transfer whether from the partition of property between relations, or by absolute sale. The Board of Revenue will be requested to call for these accounts and to lay them before Government with their own observations, for the consideration of the Right Honorable the Governor in Council."

462. A copy of the foregoing Extract was sent to the Principal Collector on the 26th November with the necessary instructions for his guidance.