GENERAL REPORTS

ON THE

BOARD OF REVENUE,

TO THE

Honorable the Governor in Council,

SENT HOME TO THE

COURT OF DIRECTORS.

From 10th October 1807 to 10th January 1810.

Vols. 13, 14 & 15.

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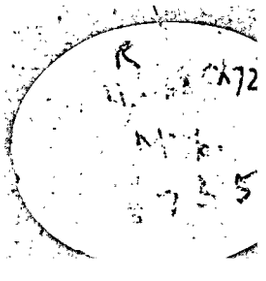
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General Reports of the Board of Revenue to the Honorable the Governor in Council (Sent Home to the Court of Directors)

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General Report of the Board of Revenue, to the Honorable the Governor in Council, sent Home to the Honorable the Court of Directors, per Ship "Marchioness of Exeter," dated 10th October 1807.

To

THE HONORABLE WILLIAM PETRIE, ESQUIRE,

Governor in Council,

Fort Saint George.

HONORABLE SIR,

1. In compliance with the orders communicated to us in a letter from the Secretary to Government, under date the 23rd ultimo, we submit to your Honor in Council, the Report of our Proceedings from the date of the last Despatch, for the information of the Honorable Court of Directors.

In Cons., 24th September, dated 25th February 1807.

GANJAM.

2. We have recently received from the Collector of Ganjam, a Report of the Balances outstanding in this Zillah, and recommending the indulgence of temporary remission to certain of the Zemindars, under the orders of the Governor in Council of the 26th January.

From Mr. Alexander, in Cons., 24th September 1807. In Diary Cons., 29th Jany. 1807.

3. The pressure of the present voluminous Despatch has induced us to defer for a few days the consideration of this Report, but we shall not fail to pass immediate orders on the subject, with reference to the principles which will be found to have regulated our orders on the same subject to the Collectors in Vizagapatam and Rajahmundry.

See Paras. 17 to 28, and 46 to 48.

4. In our address under date the 8th June last, we submitted to Government a letter from the Collector, by which we were informed that an appeal had been instituted by the Raunee of Moherry from the decision by which that Zemindary was transferred to Madjee Deo, brother of the late Zemindar; and that pending the appeal, it had been found necessary, with reference to the provisions of Clause 9, Section XII, Regulation IV, A.D. 1802, to place the Zemindary under attachment.

To Government, in Diary Cons., 11th June. From Mr. Alexander, in Cons., 23rd April. See last General Report, para. 8.

5. The extremely irregular conduct of the Raunee in receiving so large a proportion of the rents by anticipation, we were apprehensive would render difficult the full realization of the current year's Jumma within the year, which was the more to be regretted, because, under the circumstance of there being another claimant, the Zemindary could not be sold, and if it should be ultimately adjudged to the respondent, we observed, it might become a question whether the Revenue of future years could be held answerable for a Balance, accruing under the appellant's management.

6. We observe that such a question might arise;—at the same time, it was our own opinion, and an opinion upon which we meant to proceed, that the landed Estate under whatever circumstances is to be regarded as the security of the public Revenue in the first instance; and that, as relates to the particular case in discussion, the respondent must look to the Raunee (if the Estate should be adjudged to him) for whatever sums may have been unduly appropriated by her.

21. It was difficult, we remarked, to give entire credit to accounts of this nature, but admitting these to be correct, so far as relates to the produce of the lands, there was reason to believe that the increased price which that produce must have borne, and which must have gone a great length in compensating for the comparative deficiency, had been left out of the calculation.

NOTE.—This result does not include a few Estates transferred to this Zillah from the late 3rd Division, the Dowle of which was not shown in the Statement; although the Jumma and Collections were.

22. Upon the whole, we did not consider the present to be one of those extreme cases which His Lordship in Council had in view, when the orders were issued for a conditional relaxation of the principles of the permanent system, and in this opinion we were confirmed by the circumstance that of the total sum of Rupees 2,28,064 proposed by the Collector to be remitted a proportion to the extent of Rupees 200,000 was proposed for the share of Narrain Guzzapetty Rauze alone, who, though possibly involved in some difficulties could not, we thought, be considered in the light of one "destitute of the means to make good the public demand." In a postscript annexed to his letter, the Collector reported that a general and very copious fall of rain had occurred throughout the whole Zillah, and that the Zemindars looked forward to a very plentiful season.

23. The Collector was accordingly informed that we did not consider ourselves justified in recommending his proposition for the sanction of His Lordship in Council, and he was desired to use his best exertions for the recovery of the amount due; in the meantime, we requested to be informed, whether in the event of these orders failing to produce the desired effect, the Regulations should be enforced, or whether any indulgence should be allowed, and to what extent.

To Mr. Churchill, in Diary Cons., 27th August.

24. With his letter the Collector submitted an account of batta &c., paid to such part of the Cutcherry Establishment as attended him on his tour throughout the Zillah, amounting to Rupees 525; also a Statement of the pay of four additional Muttaseddies employed in taking the accounts, Rupees 180, and of Saderwared expenses, Rupees 105-8-0. He likewise submitted an account of an expense amounting to Rupees 619-12-0 which he incurred in preparing and distributing amongst the Curnums of the Zillah, translations in the local dialect, of the Regulation XXIX, A D, 1802, established for their guidance; a Regulation with which he found them to be in general unacquainted. The aggregate amount of these sums is Rupees 1,430-4-0 or Star Pagodas 408-28-55, for which the sanction of His Lordship in Council was requested.

25. In one part of his letter, the Collector remarked that most of those with whom he had conversed respecting the utility of the permanent Settlement, and the benefits of the Judicial system, betrayed evident marks of ignorance, that they complained of the distance of the seat of Justice, and of the want of Native Commissioners, which they said they heard were established in the neighbouring Zillah of Rajahmundry.

From the Secretary to Government, in Cons., 28th Sept.

26. Your Honor in Council concurred entirely in the opinion which we had given respecting the proposed remissions in this Zillah and approved the orders issued to the Collectors on that subject.

27. We were informed that it was not the intention of the Governor in Council that a temporary relaxation of the permanent demand which was calculated for Zillahs where proprietary right had been recently introduced should be extended to those where long possession had given stability and value to the property.

28. Your Honor in Council regretted the disappointment which might result from the misguided industry of the Collector in the Zillah of Vizagapatam, but concluded that it would be only necessary to acquaint him that the orders issued by the Board had been confirmed, and that his suggestions had not been adopted. The Regulation, it was remarked, would of course be carried into effect with such a consideration for circumstances as might appear to us expedient.

29. Your Honor in Council was pleased to sanction the sums disbursed by Mr. Churchill during his tour, and in distributing copies of the Curnum's Regulation amounting to Star Pagodas 408-28-55.

30. Your Honor in Council deemed it to be proper that a communication should be made to the Court of Sudder and Foujdary Adawlut of the want of Native Commissioners in this Zillah.

31. In our address to Government under date the 24th March last, we took occasion to acknowledge the receipt of a letter from the Secretary to Government in the Revenue Department of the 31st December, with one from the Chief Secretary, dated the 24th January, requiring our opinion upon certain references made to His Lordship in Council, under Section XV, Regulation II, A. D. 1802, by the Zillah Court.

In Diary Cons., 2nd April.
In Cons., 29th January.
In Cons., 2nd February.

32. Judging from the nature of the cases referred, we considered it to be the object of the foregoing communication to ascertain the party who, under the Regulations, ought to be considered as the defendant in the respective suits, whether Government or the persons exercising the local executive authority; and in the former event, whether in our opinion it were advisable to afford the redress solicited, or stand the issue of a trial in the Zillah Court.

33. We proceeded accordingly to submit our observations on each separate case, the substance of which we shall briefly recite.

Case 1—*Tommanah Veeranah, plaintiff, against the Collector of Zillah Vizagapatam.*

34. This was a suit to recover a sum of money alleged to have been exacted from the plaintiff by Mr. William Brown, while Collector of part of the Districts now comprehended in this Zillah.

35. It was stated in the Petition that, on the application of the Tanadar of the District of Guzzapetty Nagarum, the plaintiff in the year 1796, made advances of Tuckavy to the inhabitants of several villages, partly in grain and partly in money to the amount of Rupees 1,050, that this sum was repaid to him at two different periods by the Tanadar out of the Collections but that he was afterwards compelled by Mr. Brown to refund the amount.

36. As this act of Mr. Brown did not, nor could arise out of any special order of Government or this Board, it did not fall under the provisions of Section XV, Regulation II, 1802. It was evident that the transaction between the Tanadar and plaintiff was unauthorized, and it was probably attended with circumstances of a suspicious or improper nature, inducing Mr. Brown to consider that the alleged disbursement ought not to be chargeable against the Public Revenue.

37. It appeared to us that Mr. Brown was properly the defendant in this case, but as he seemed to have acted in his official capacity, and might not in his present situation have the means of referring to particulars connected with the case, we recommended that the present Collector should defend the suit, on the part of Government, and that he should be directed to apply to Mr. Brown for such explanatory information as might serve to assist him in preparing instructions for the Government Vakil.

38. How far it might be proper to hold Mr. Brown personally responsible for the consequences of the act complained of, we remarked would be best determined by the result of the trial.

Case 2—Reddy Pillay Sunniasy, plaintiff against the Collector of Vizagapatam.

39. This suit was instituted for the recovery of loss alleged to have been sustained, or more properly for a disappointment in acquiring profit expected to be received by the plaintiff, in consequence of his having been deprived of the Arrack and Toddy farm of Vizagapatam and Waltair, before the expiration of the term for which it was granted to him under a license.

40. It appeared that Reddy Pillay Sunniasy rented this farm for the stipulated payment of Rupees 755 per mensem; for one year commencing on the 1st February 1805, and that it was resumed on the 1st July following by the Acting Collector Mr. Mackenzie, and granted to another person.

41. We had no reason to doubt that Mr. Mackenzie was justified in the proceeding; but, as it took place of his own mere authority, without any previous communication with us, it appeared to us that he should be considered as the defendant in this case.

42. It is prescribed by Section XXIX, Regulation XXVII, 1802, that where Collectors may die or be removed from office, their successors shall carry on such process or suits, for which the Government may be ultimately responsible, as may be depending in the Courts at the time of such death or removal; but it does not declare that suits subsequently instituted shall be defended by them. As, however, there did not appear to be any objection to the measure, we recommended that the present Collector should be charged with the conduct of this suit, previously consulting with Mr. Mackenzie as to the grounds of defence to be maintained.

43. We observe that should His Lordship in Council be pleased to adopt our sentiments, with regard to the two foregoing cases, we would direct the Collector to submit a copy of his intended instructions to the Vakil of Government, on each for revisal and confirmation.

44. His Lordship in Council was pleased to desire that the instructions which we proposed might be issued to the Collectors to defend the suit instituted by Tommanah Veranah, which His Lordship had been pleased to direct the Judge and Magistrate of the Zillah to file on the Records of the Court, provided it should not come under the description of suits which the Zillah Judges are prohibited from entertaining by Section X, Regulation II, 1802.

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

45. His Lordship also approved the instructions which we proposed issuing to the Collector for defending the suit instituted by Reddy Pillay Sunniasy, which His Lordship had been pleased to direct the Judge to file on the Records of the Court.

RAJAHMUNDRY.

To the Chief Secretary to Government, in Diary Cons., 31st August.
From Mr. Long, in Cons., 13th August.

46. Under date the 28th August, we submitted a letter from the Collector in this Zillah reporting that he had granted a temporary remission of rent to certain of the Zemindars, subject to our approval; the whole to be repaid at stipulated periods within the Current Fusly.

47. The same objections which had been urged against the admission of a similar indulgence in favor of the Zemindars of Vizagapatam, equally applied to the indulgence recommended in favor of the Zemindars of this Zillah—viz., that it was not one of the extreme cases which Government had in contemplation. It did not even appear that any examination of the accounts of actual produce had taken place—nay, the remission proposed was of itself so inconsiderable in respect to amount, and so limited in respect to the period of recovery, confined also, apparently, to a few, and some of them the more opulent Zemindars of the Zillah, that it was impossible to consider the indulgence as absolutely necessary, and the Collector was accordingly informed that to grant it, under such circumstances would be introducing a dangerous innovation, without any adequate cause to justify it.

See para. 17 to 23.

To Mr. Long, in Diary Cons., 7th August.

48. We are informed, by a letter recently received, that your honor in Council considers the insufficient grounds upon which the Collector had taken upon himself to grant a temporary remission of Revenue, to have been properly noticed by us, and that the instructions which we issued to the Collectors, in consequence, are approved.

From the Secretary to Government, in Cons., 28th September.

MASULIPATAM.

49. In our address to the Governor in Council under date the 20th February last, we submitted a letter from the Collector of Masulipatam, communicating the death of Potarauze Mootanah, Muzamdar of Divi and six Islands, who, it appeared, was in the enjoyment of an annual Pension of 200 Pagodas granted to his father by an order of Government under date the 26th September 1794.

In Diary Cons., 23rd Feb.
From Mr. Fraser, in Cons., 9th February.

50. Neither this order which was quoted by the Collector, nor any Report of the circumstances under which the Pension was continued to Potarauze Mootanah, after the death of his father was to be traced on the records of this department. We therefore imagined that the order must have directly proceeded from the office of Government, and that the continuance of the Pension to the deceased must have been an unauthorized and irregular act of some former local authority.

51. The office of Muzamdar, we remarked, had long since fallen into desuetude. The salary annexed to it had in most instances been continued during the life of the incumbent, and had sometimes been extended wholly or in part to the families of the grantees on a representation of their having no other means of support. In the present case, it was represented that both the late Muzamdar and his father had left widows, with a family of female children in indigent circumstances; we were therefore, induced to recommend that each should be allowed *for her life* a pension of fifty Pagodas per annum, or that the full sum of one hundred Pagodas per annum should be continued to Narapah, the brother and nearest male relative of the deceased, upon the condition of his providing for the female branches of the family.

52. We were informed, in answer that the Governor in Council would have considered it more satisfactory if a copy of the orders quoted by the Collector for granting a Pension of 200 Pagodas per annum to the late Muzamdar of Divi Purgunnah had been transmitted, as no such order was to be found on the records of Government, but that as we recommended that a Pension of 100 Pagodas per annum should be continued to the family for the support of the two widows and their infant children, His Lordship in Council was pleased to authorize the payment of that amount to Narapah as representing the head of the family so long as they should reside together; but in the event of a separation taking place, His Lordship deemed it to be proper to direct that the pension should be paid to the widows in equal proportion of 50 Pagodas per annum.

From the Secretary to Government, in Cons., 2nd April.

53. In our letter to Government under date the 31st May 1806, we referred for determination a claim of Government on Chintaputlah Soobiah, for the amount of a balance outstanding against him as renter of the Gollapelly, Viziaroy and Chatray Purgunnahs.

In Diary Cons., 2nd June 1806.
See General Report, dated 5th October 1806.
Para. 55 to 60.

54. We were informed in answer that we should be furnished hereafter with His Lordship's instructions with regard to the claim in question, but not having been favored with the communication adverted to, we, under date the 20th February last submitted a letter then recently received from the Collector, in which our attention was recalled to the subject.

From Government, dated 5th do.
In Cons., 24th July 1806.
To Government, in Diary Cons., 23rd February 1807.
From Mr. Fraser, dated 5th.
In Cons., 12th February.

7. We expressed our conviction that the Collector's best endeavours would not be wanting towards the accomplishment of the desired object of realizing as large a proportion as possible of the Jumma within the year, and we addressed him fully on the subject; the immediate object, however, of our reference to Government regarded the provision of a maintenance to Madjee Deo, to whom the Zemindary had been decreed by the Zillah Court.

To Mr. Alexander, in Diary Cons., 27th April.

8. Considering this person entitled to support during the attachment of the Zemindary, the Collector made application to the Court for authority to afford it; this the Court declined on the ground that the collections of the current year would be inadequate to the discharge of the Company's Jumma. Nevertheless, at the pressing instance of Madjee Deo, whose long confinement had reduced him to the most abject state, the Collector had been induced to make him an advance of 1,500 Rupees, and he requested that as this advance could not, under all circumstances, be deemed sufficient for the supply of his wants, he might be permitted to pay him such further sum as we might judge proper.

9. Admitting what the Collector observed that Madjee Deo was connected with the late possessor of the Zemindary in such a degree of consanguinity as would, according to the laws and customs of the country, entitle him to ample maintenance, and admitting also the probability that such a maintenance would be adjudged to him, although he should ultimately fail in his pretensions to the Zemindary, it appeared to us to be inadvisable to authorize any further disbursement whilst there continued to be a prospect of a considerable deficiency in the receipts on account of the public Revenue; at the same time, we recommended that the advance of 1,500 Rupees made by the Collector on his own authority, and under circumstances which sufficiently justified the measure, might receive the sanction of His Lordship in Council.

10. His Lordship observed with concern the unfavorable Report which we had submitted regarding the management of the Moherry Zemindary by the Raunee His Lordship placed great reliance in the Collector's exertions for retrieving the bad effects of that management, but as it appeared from the Collector's letter that a balance of the public Revenue remained undischarged, at the period of the Zemindary being placed under his authority, his Lordship in Council conceived that it would have been more expedient, that the rules of Regulation XXVII of 1802 regarding the recovery of arrears of Revenue should have been immediately enforced; at all events, his Lordship observed, there could be no doubt that the lands of the Zemindary must be the ultimate security for any arrear of Revenue, which might be unadjusted at the end of the year.

From the Chief Secretary, in Cons., 23rd July.

11. His Lordship in Council approved and confirmed the advance of 1,500 Rupees, paid by the Collector for the relief of Madjee Deo, in the circumstances of distress in which he appeared to have been placed.

12. In letters from the Secretary to Government under date the 11th and 18th April, we had the honor to receive various papers regarding a dispute between the Zemindar of Burraghur, and the Sirdar of Cuttingah, and in conformity with the orders which accompanied, we required the opinion of the Collector as to the arrangement which would be most likely to maintain tranquility between those persons.

In Cons., 30th April.
Do., 7th May.
To Mr. Alexander, in Diary Cons., 11th May.

13. The Collector's reply confirmed the previous Statement of the Magistrate that the Burraghur Zemindar had not for a long time past, derived any Revenue from the village or lands of Cuttingah; that, on the contrary, the Zemindar had been used to make an annual present to the Sirdar of Cuttingah, over and above the produce of the village, either, as supposed by the Magistrate, to induce the Sirdar to abstain from predatory incursions, or rather, as the Collector believed, with a view of securing a right to his services.

From Mr. Alexander, in Cons., 9th July.

14. The Collector observed that the Burraghur Zemindar constantly speaks of the Sirdar as his servant, but whether the village was originally granted as a Service Enam or otherwise, could not now, it appeared, be satisfactorily established. In either case, however, the Collector thought that the village might be confirmed to the Sirdar by a Sunnud of Government, independently of the Burraghur Zemindar, for he argued that, admitting it were a Service Enam, it was liable under the provisions of Section 5, Regulation XXV, 1802, to be resumed, and disposed of as Government may deem fit. In the latter part of the Collector's reasoning we did not coincide.

15. We recommended if the Governor in Council should approve this proposition, which both the Magistrate and Collector considered to be the most likely, and least objectionable mode of preventing future disputes between the parties, that a Sunnud might be granted to the Sirdar, containing the general conditions suggested by the Collector of allegiance to Government, and payment of a trifling, annual or quarterly acknowledgment, the amount of which, we observed, that we should direct the Collector to specify.

To Government, in Diary Cons., 24th August.

16. By a letter recently received, we are informed that as it appears to be satisfactorily established that the Zemindar of Burraghur has not derived any Revenue from the lands of Cuttingah, nor exercised any authority over those lands, although he may have purchased the services or forbearance of the Sirdar, by an annual contribution; and that as we concur in the recommendation of the local authorities, that the lands shall be confirmed to the Sirdar, independent of the Zemindar of Burraghur on the payment of a trifling annual acknowledgment, your Honor in Council authorized us to issue instructions for carrying the measure into effect.

From the Secretary to Government, in Cons., 10th October.

VIZAGAPATAM.

17. Under date the 28th August we submitted for the information of the Governor in Council a letter from the Collector of this Zillah, reporting generally on the state of the District, through which he had made a tour and concluding with a recommendation that a temporary remission of the permanent Jumma recoverable in three years might be allowed to certain of the Zemindars to the extent of Rupees 2,28,064.

To the Chief Secretary, in Diary Cons., 31st August.
From Mr. Churchill, in Cons., 3rd August.

18. The orders of His Lordship in Council which authorized a deviation from the principles of the permanent Settlement were expressly founded on the apprehension of that serious effects might ensue if they were rigorously enforced in situations where the season had been extremely adverse; it was a measure dictated by humanity alone, but that it might not be resorted to, excepting in cases of actual distress, it was determined that the proposed indulgence should not be extended to any Zemindar who might be possessed of means to satisfy the public demand.

19. Instead of waiting until an arrear had accrued, or as intended by the Board, until application should be made for remission, and confining his enquiry to the losses and means of the persons applying, it appeared that the Collector entered on an examination of the Accounts of all the Zemindaries in the Zillah, a measure which we considered to be objectionable, not only as being calculated to give rise to expectations which might not otherwise have been entertained, but because any interference with the receipts and disbursements of a Zemindar, so long as he continues to perform his public engagements with punctuality, is not consistent with the intention of the Regulations.

20. The result of the Collector's examination shewed that the collections by the several Zemindars in the late Fusly amounted on an average of the whole to something less than the Jumma, and consequently fell very considerably short of the Dowle upon which the Jumma was calculated.

Dowle.	Jumma.	Collections by the Zemindars in Fusly 1216 according to the Curnum's accounts.
Rs.	Rs.	Rs.
14,36,222	10,80,534	10,19,589

55. With reference to this letter we only observed that it would be satisfactory to us, if the circumstances therein represented relative to the advanced age and extreme poverty of Chintaputlah Soobiah should induce His Lordship to pass a favorable decision on his case.

From the Secretary to Govt. in Cons., 2nd April.

56. In reply we were informed that His Lordship in Council had gone into a full consideration of the claim upon Chintaputlah Soobiah, whose situation as Mocassadar, it was remarked had not been sufficiently explained, for if he had not by any act of his own violated the tenure upon which he held the village of this description, it was considered to be doubtful whether they could be made liable to claims for debt without impugning the intentions of Government in conferring the grant, and thereby contributing to destroy its own claims on other villages held under similar circumstances. It was remarked that the annual produce of the Mocassa villages belonging to Chintaputlah Soobiah might, as forming part of his personal property be attached in satisfaction of the claims of Government; but that the property in the villages themselves could not be made transferrable on account of debt without entirely altering the nature of the tenure, nor could it with justice be resumed by Government, unless the grant were forfeited by some act of the Mocassadar.

57. With this explanation His Lordship authorized us to conclude such an arrangement of the claims of Government on Soobiah as his situation and advanced age might appear to warrant.

To Mr. Fraser, dated 3rd. In Diary Cons., 6th April.

From Mr. Fraser, in Cons., 30th April,

58. Under this general authority, we called upon the Collector to state what proportion of the rent of the Mocassa villages should, in his opinion, be relinquished to Soobiah for the relief of his immediate necessities and for his future support, in answer to which the Collector recommended, that as the whole amount receivable from the villages did not exceed 250 Star Pagodas per annum, the villages should be restored to him, and the debt for which they had been assumed be written off.

To Government, in Diary Cons., 11th June.
From the Chief Secretary, in Cons., 23rd July.

59. We had on a former occasion stated that it would be satisfactory to us if His Lordship should be induced by the representation of the extreme poverty and advanced age of Soobiah, to pass a favorable decision on his case, and as His Lordship appeared to be entirely so disposed, we had the less difficulty in recommending that the Collector's proposition should be adopted, which was accordingly done, and the debt has been written off.

GUNTOOR AND PALNAUD.

To the Chief Secretary, in Diary Cons., 29th June 1807.
In Cons., 23rd July.

60. The death of the late Collector of these Districts, Mr. George Smith, was reported to Government under date the 25th June last, and by a letter from the Secretary to Government of the 18th July, the appointment of Mr. Thomas Jarrett, to this situation was communicated to us.

From Mr. Smith, in Cons., 22nd June 1807.
To Government, in Cons., 10th October 1807.

61. Previously to the demise of Mr. Smith, we received from him the Report and accompanying Statements, which we recently had the honor to submit, relative to the Revenues of Palnaud, for Fusly 1216.

62. We had the satisfaction of observing by Mr. Smith's Report, that he had surmounted the objections of the inhabitants to take their lands at a fixed money rent without reference to the produce; that the full amount of the last year's Jumma had been apportioned by the Curnums on the hands of the Ryots, with relation to the differing qualities of the soil, and that notwithstanding the untoward season, the Revenue was at that date, so nearly received, as left little doubt of its full realization.

1215.

63. We were not enabled by Mr. Smith's Report to judge how far the assessment had been fairly and impartially distributed by the Curnums without the necessary checks. We observed there was not the smallest doubt of their disposition to impose. We intimated our intention to ascertain this point more fully hereafter, but the readiness with which the Revenue had been paid, appeared to us to imply satisfaction on the part of the cultivators, and with the increase, was creditable to the management of the late Collector.

64. Subjoined is an Abstract Comparative Statement for the two last years.

Abstract Comparative Statement of the Revenue in the District of Palnaud for Fuslies 1215. *and* 1216.

	Fusly 1215.			Fusly 1216.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue ... ... } Tamarind Topes Revenue ... }	27,173	10	60	{ 27,818 / 116 }	{ 8 / 12 }	{ 77 / 0 }	761	10	7	...	...	...
				27,934	20	77						
Moturpah ... ... } Farms and Licences ... ... }	467	7	70	{ 265 / 267 }	{ 41 / 12 }	{ 13 / 48 }	66	3	71	...	...	...
				533	11	61						
Pullary Revenue	7,769	9	45	7,896	20	67	127	11	22	...	...	...
Extra do.	363	0	0	319	3	59	...	...	...	43	38	21
Cocharlacottah Russoom ...	550	34	52	550	34	52	...	...	...	...	...	...
Sayer Revenue	5,094	24	75	1,448	22	24	...	...	...	3,646	2	51
Total...	41,418	3	62	38,682	30	20	954	25	30	3,689	40	72
Deduct Increase ...										954	25	30
Nett Decrease...										2,735	15	42

65. There was an increase in the Land Revenue of Fusly 1216 beyond that of the preceding year to the amount of Star Pagodas 761-10-17; from Farms and Licences of Star Pagodas 66-3-71, and from the grazing rents of Star Pagodas 127-11-22, making an aggregate increase of Star Pagodas 954-25-30; there was a decrease by the abolition of the Sayer, of Star Pagodas 3,646-2-51, and in extra Revenue of 43-38-21, making together 3,689-40-72, and a net decrease of Star Pagodas 2,735-15-42.

66. Several of the tanks in this District having been recently repaired, and the repair of others still prosecuting, the late Collector anticipated from these improvements and a season ordinarily good, an increase of 5,000 Madras Pagodas to the Revenue of the current year, an increase which we hope will be realized.

67. Mr. Smith assured us of the satisfaction with which the Ryots acquiesced in the new money rents, to which before they seemed so averse, and at the beneficial repairs carrying on to the tanks, that many new Ryots had arrived in the District, which was altogether in a state of promising improvement.

68. We annexed the following Abstract of the Receipts from the different sources in Palnaud, from the period of its assumption in Fusly 1211 to the close of Fusly 1216, whence your Honor in Council will have observed from the lands a progressive increase.

Abstract of the Receipts from Land Licences, &c., in Palnaud from Fusly 1211 *until Fusly* 1216.

Fusly.	Land Revenue.	Farms and Licences.	Sayer.	Cochar-Jacottah Russoom.	Advance recovered.	Extra Revenue, &c.	Total.
1211 ...	15,722 23 30	... ...	12,031 9 17	... ...	1,252 37 64	681 38 53	29,738 25 4
1212 ...	23,552 17 52	... ...	10,795 30 39	... ...	1,033 0 41	783 13 23	36,164 19 75
1213 ...	24,554 15 42	1,432 41 40	12,690 12 53	... ...	1,207 12 10	317 39 19	40,202 27 4
1214 ...	30,294 12 66	550 34 52	14,519 28 39	... ...	1,926 40 26	800 35 14	48,092 25 37
			Estimate d.				
1215 ...	34,952 20 25	457 7 70	5,094 24 75	550 34 52	... ...	363 0 0	41,418 3 62
1216 ...	35,830 41 64	533 11 61	1,448 22 24	550 34 52	... ...	319 3 59	38,682 30 20

69. With his Report Mr. Smith submitted a list of contingent charges incurred in forming the Settlement of Palnaud amounting to Star Pagodas 1,058-20-41, and to which the sanction of your Honor in Council was requested.

From Mr. Hudson, in Cons., 3rd August.
To Government, in Diary Cons., 31st August.

70. The advances for cultivation proposed to be distributed in the Palnaud District in the Current Fusly, amount to Star Pagodas 2,750, for which we sometime since requested the sanction of Government.

71. A disbursement of Star Pagodas 220 was at the same time estimated by the late Assistant in charge to be required for digging watercourses, and for making some temporary repairs to old anicuts and lakes. We recommended that this charge might be conditionally sanctioned, but expressed our intention to instruct the Collector to satisfy himself of its necessity previously to incurring it.

NELLORE AND ONGOLE.

To Government, dated 1st—in Cons., 1st October 1807.
From Mr. Travers, in Cons., 16th July 1807.

72. In an address to your Honor in Council under date the 1st Instant, we reported on the Revenues of the Districts of Nellore and Ongole, for the Fusly year 1216, and submitted the Report and accompanying Statements received from Mr. Travers on the subject.

From Mr. Travers, in Cons., 23rd April 1807.
To Government, in Diary Cons., 1st June.
From Mr. Travers, in Cons., 23rd April.
To the Chief Secretary, in Diary Cons., 20th July.
From Mr. Travers, in Cons., 27th July.
From Mr. Travers, in Cons., 27th July.
To do. in Diary Cons., 30th July.
To the Chief Secretary, in Diary Cons., 30th July.
From Mr. Travers, in Cons., 6th August.
To the Chief Secretary, in Diary Cons., 10th August.
To Mr. Travers, in Diary Cons., 13th August.
From do. in Cons., 17th do.
To the Chief Secretary, in Diary Cons., 20th August.
To Mr. Travers, do 20th do.
From do. do. 31st do.
To the Chief Secretary, in Diary Cons., 4th September.
From Mr. Travers, in Cons., 24th September.
To the Chief Secretary in Diary Cons., 28th Sedtember.

73. By our previous correspondence, your Honor had been apprized that these Provinces had suffered from the disasters of the late season in a degree more severe than any other; a failure of the rains for a series of twelve successive months had not only limited in a great degree, and in some instances entirely frustrated the efforts of the Ryots; but, by diminishing the supplies of forage and of water necessary for the existence of the ploughing cattle, a very large proportion of them had perished.—This misfortune was the more to be regretted, as the consequences will not be confined to the late Fusly, but will, we apprehend, extend to future years.

74. The annexed Comparative Abstract exhibits in figures a result more impressive, and a character more correct of the security of the year, of the losses of the inhabitants and of Government, than any language we could employ for the purpose.

Abstract Comparative Statement of Revenue in the Districts of Nellore and Ongole for Fusly 1215 *and* 1216.

	Fusly 1215.												Fusly 1216.												Increase.				Decrease.			
	Land Rent.		Licences.		Customs.		Salt.		Total.				Land Rent.		Licences.		Customs.		Salt.		Total.											
	M. Pgs.	F.	C.	M. Pgs.	F.	C.	M. Pgs.	F.	C.	M. Pgs.	F.	C.	M. Pgs.	F.	C.	M. Pgs.	F.	C.	M. Pgs.	F.	C.	M. Pgs.	F.	C.	M. Pgs.	F.	C.	M. Pgs.	F.	C.	M. Pgs.	F.	C.
Nellore.....	366,419	43	48	2,326	7	25	...	...	...	134,235	40	11	132,495	18	24	1,790	21	67	...	...	...	2,093	31	67	204,869	51	73	2,093	31	67	207,994	50	56
Ongole	70,509	9	23	382	26	0	...	...	...	48,599	20	69	48,206	10	69	303	10	0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total.....	436,989	0	71	2,708	33	25	...	...	...	182,865	9	0	180,791	29	13	2,093	31	67	...	...	...	2,093	31	67	204,869	51	73	2,093	31	67	207,994	50	56
Peisheush	10,425	22	60	...	...	...	...	...	...	10,425	22	60	10,425	22	60	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shotriams, &c. ...	23,414	10	45	...	...	...	...	...	...	13,653	0	0	13,653	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total.....	470,828	34	16	2,708	33	25	...	...	...	206,963	31	60	204,869	51	73	2,093	31	67	...	...	...	2,093	31	67	204,869	51	73	2,093	31	67	207,994	50	56
Sayer	...	...	...	...	...	...	...	...	...	2,249	1	79	...	...	...	...	...	...	...	...	...	2,249	1	79	...	...	...	...	...	...	...	...	...
Tahareer Purkaya	1,169	44	22	...	...	...	...	...	...	183	5	75	183	5	75	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nazurs&Russooms	2,200	0	0	...	...	...	...	...	...	2,200	0	0	2,200	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stallacurmuns do.	2,875	48	7	...	...	...	...	...	...	741	44	67	741	44	67	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bazar Fund	...	...	...	200	0	0	...	...	...	200	0	0	...	...	...	200	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nett Revenue of Salt.	...	...	...	...	...	...	...	...	...	44,563	9	32	...	...	...	...	...	...	...	...	...	44,563	9	32	...	...	...	...	...	...	67,664	43	40
Total Madras Pags. or	477,071	22	45	2,908	33	25	...	...	...	257,100	41	73	470,828	34	16	2,708	33	25	...	...	...	2,708	33	25	470,828	34	16	2,708	33	25	473,537	15	41
Star Pagodas.....	524,781	39	43	3,199	22	57	112,228	0	73	283,810	39	69	517,911	37	78	2,979	36	32	123,450	36	69	644,341	10	79	517,911	37	78	2,979	36	32	521,418	34	10
																									49,26	0					49,26	0	
																									54,20	0					54,20	0	
																									Deduct Increase ...						54,20	20	
																									Nett Decrease.....						371,767	14	75

75. By this Statement, it will be perceived that there was a deficiency in Fusly 1216 compared with Fusly 1215 of Star Pagodas 2,95,987-18-25 from Land Revenue; of Star Pagodas 676-23-76 in the receipts from Licenses; of Star Pagodas 662-3-23 in the receipts from Customs, and of Star Pagodas 74,431-14-36 in the receipts from Salt.

76. The amount of these several sums makes an aggregate deficit of Star Pagodas 371,757-14-75 below the Revenue of the preceding year.

77. Your Honor in Council is aware that, in this Province, a fixed money assessment has been established on all the arable land.

78. According to this system, the rent of every field being fixed, each Ryot is free to occupy or relinquish what fields he may choose, but having engaged a Farm for a time limited, and paying for it, not according to the quantity of his crop, but according to the quality and extent of his field; as the benefit of any extra profit, so the burthen of any eventual loss must be all his own.

79. In a season of such unusual adversity, to have rigidly adhered to this rule was impracticable, and, as the Collector observed, the attempt would have impelled the inhabitants to emigration, or have diminished their agricultural stock.

80. At the same time, therefore, that some relaxation of the strict rule was necessary, it was also necessary that the principle of the system of fixed rents should not be entirely renounced; the Collector accordingly very judiciously determined that it should be recognized by the inhabitants, and, as far as was prudent, acted upon.

81. In forming the late Settlement, the Collector assumed the same valuation as was fixed for the lands in Fusly 1215, remitting from the amount what the inhabitants had not the means to pay; thus the assessment was formed, not so much with relation to the actual produce of the lands, as to the ascertained capacity of the Ryot to pay, and for the difference between the amount thus adjusted and what, by the Mukta cowles, Government had a right to demand, the Collector required the bonds of the inhabitants, payable generally at their own option, in one, two to three years.

82. The Collector adopted this formality, more with the view of impressing on the minds of the Ryots the validity of their engagements, than with the hope of realizing the balances for which these recognizances had been received: for the arrear could not be recovered for many years to come, the payment of it would diminish the cultivating capital, whilst the Ryots stand in need of assistance and indulgence to enable them to carry on the cultivation of the current year; the Collector, therefore, recommended the entire remission of this balance, and under the circumstances stated, we could not withhold our assent to the policy of the proposed forbearance.

83. We accordingly recommended that, in all instances, where it might be necessary it should be relinquished, and that it should be explained to be the concession of an indulgent Government for the benefit of its subjects.

84. The Collector likewise brought under our notice, and recommended to indulgence, the condition and losses of some Shotriamdars, and of two of the petty Poligars of this Province.

Shotriamdars.

85. Of an annual rent of 18,028-37-41 payable by the former, Star Pagodas 6,719-15-62 only had been paid, leaving a balance of Star Pagodas 11,309-21-59 due, the favorable tenure by which this description of tenants hold their lands, affords them better means than the Ryots of withstanding the calamities of season, and of paying, at all times, the moderate dues of Government; we could not, therefore, consider them in a like degree entitled to consideration,

from some of them the Collector had received security, and from others he had taken bonds for these balances in the succeeding year, for which we thought they should be answerable; he represented many of them to be indigent, but it is to be hoped that the apprehension of forfeiting their Shotriam, if now denounced, and acted upon as the penalty of falling in arrear will have the effect of preventing them in future from dissipating their property.

86. The Poligars who failed are Vencatadry Naidoo of Woodatavary pollam, whose resources from fees and land were stated at Star Pagodas 4,287-36-0, and his Peshcush at Star Pagodas 1,123-4-40, of this only Star Pagodas 325-27-0 have been paid.

Poligars.

87. The resources of Kistnapah Naidoo Poligar of Chittlaloory pollam were stated to be Star Pagodas 3,169-4-40, and his Peshcush Star Pagodas 852-25-50, of which no more had been paid than Star Pagodas 85-36-0.

88. Mr. Travers stated the resources of these Poligars to be inadequate to the duties they are required to perform, they have engaged to pay up their arrears from their future receipts, but the Collector entertained little hopes of their ability to perform the engagement.

89. We remarked that it would rest with your Honor in Council to determine whether these balances should be remitted, or whether their lands should be assumed, as had been done in other situations, the Poligars pensioned, and absolved from Police duties, which Government have undertaken to administer.

90. The Collector recommended for indulgence in point of time, the case of Boupala Bala Row of Motealpaudoo, his rent is Star Pagodas 1,100 of which he had tendered one-half and promised the remainder in the two following years.

91. The same causes which had operated a deficiency of the Land Revenue, also diminished so considerably that from Salt.

92. The drought of the year destroyed all vegetation, and deprived the itinerant Salt dealers of the means of feeding and watering their carriage cattle, there is little doubt however that this source of Revenue will become more and more productive.

93. The Collector in this Report renewed his recommendation for writing off as desperate the sum of Star Pagodas 4,082-27-69 due on account of Fusly 1214 and Star Pagodas 7,740-38-6 due on account of Fusly 1213 making together Star Pagodas 11,823-7-25, as Mr. Travers entertained no hope of recovering these arrears, his proposal for expunging them was submitted by us for the consideration of your Honor in Council.

94. Mr. Travers informed us that a sum amounting to Star Pagodas 5,521-8-65 on account of the preceding Fusly, and of Star Pagodas 35-22-46 on account of Fusly 1214, making together Star Pagodas 5,556-31-31 had been derived chiefly from new lands retained in management in order to ascertain their value and fix their rent.

95. These sums are extra Revenue beyond the amount mentioned in our previous Reports as the Jummas of those years respectively.

96. The Report which we have here recited is under the consideration of your Honor in Council.

97. In our address under date 15th June, we submitted a letter from the Collector, with a Petition enclosed from Peraunee Bee, widow of Amjah Shaw Mahomed Hoossany, who, until his death, in December 1805, enjoyed a Yomiah of 100 Rupees per month, by virtue of a Sunnud from His Highness the late Nabob Walajah. The distressed situation of the widow with a very numerous family destitute of every other means of support, induced the Collector to continue to her half the amount of the Yomiah from the commencement of April last, and in consideration of the circumstances of her case, we recommended that this proportion of the allowance might be confirmed to her during life by a Sunnud under the signature of the Collector, an arrangement which His Lordship in Council was pleased to approve.

To Government, in Diary Cons., 18th June 1807.
From Mr. Travers, in Cons., 11th May.

From the Secretary to Government, in Cons., 23rd July 1807.

CEDED DISTRICTS.

98. In our address to His Lordship in Council under date the 5th ultimo, we reported upon the Revenues of the Ceded Districts for the late Fusly 1215, and submitted for His Lordship's information the annual Jummabundy, with its accompanying general and comparative Statements.

To Government, dated 5th in Cons., 4th Sept. 1807.
From Lieut.-Col. Munro, dated 21st May, in Cons., 11th June 1807.

99. In our Report for Fusly 1215, we had the honor to inform His Lordship of the increase of cultivation and Revenue which a very favorable season had enabled the Collector to effect. We informed His Lordship that a greater extent of land was brought under cultivation than could be expected to be rendered productive for a continued series of time.

100. The Revenue of Fusly 1216 suffered a very great diminution from a drought which extended to every part of the Ceded Districts, and which for its duration and severity has never there been equalled.

101. The produce of the black lands was much below that of common years, and the whole produce of Cotton and Jowari, the chief production of black land, was supposed not to be more than one-tenth of an average crop.

102. As the red lands require frequent showers, their crops throughout the country were nearly destroyed, and their produce was probably not one-twelfth of that of an average year.

103. No tanks were filled, and but few obtained a small supply of water inadequate to the cultivation of half their land for one crop. The decrease of cultivation was however less than might have been expected under such circumstances, because industry and necessity impelled the Ryots to cultivate part of the dry beds of the tanks by sinking wells, and part of the tank lands by digging deep channels in the beds of the rivers and nullahs which communicate with the tanks, and by these laborious exertions water was procured in sufficient quantity t[illegible] vate a considerable part of the tank lands.

104. The garden cultivation was carried on nearly to the same extent as in Fusly 1215, in some Districts beyond it, for the wells on which garden cultivation depends were only in a few instances dried up, and the Ryots unable to cultivate dry grain lands were driven by necessity to clear out old wells which made up in some degree for the failure in the springs of others: these extraordinary exertions, in many cases, rendered the crops of wet and garden Land as abundant as in ordinary years, and assisted very materially in enabling the Ryots to pay the rent of their dry lands. These causes which produced so much loss of Revenue to the State, so much misery to individuals in other Provinces, occasioned a diminution of Revenue in the Ceded Districts. The Settlement of Fusly 1216, as shown in the annexed Statement falling below that of Fusly 1215 in a sum of Star Pagodas 2,38,228-33-65.

Abstract Comparative Statement of the Revenue in the Ceded Districts for Fuslies 1215 and 1216.

	Fusly 1215.								Fusly 1216.							
	Land rent.			Licences.			Total.		Land rent.			Licences.			Total.	
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F. C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F. C.
Principal Collector's Division	10,86,067	40	0	32,995	34	75	11,19,063	35 75	9,15,672	23	60	39,069	2	61	9,52,141	26 41
Kurnool	23,645	35	0	...	...	...	23,645	35 0	23,645	35	0	...	...	...	23,645	35 0
Harponhelly Division ...	2,43,308	5	37	19,374	21	0	2,52,682	26 37	2,33,049	9	73	12,558	33	15	2,45,608	1 8
Adhoni do.	1,59,122	13	67	14,516	28	0	1,73,638	41 67	1,48,092	32	52	16,964	7	49	1,65,056	40 21
Cumbum do.	1,53,488	7	18	2,951	39	30	1,56,440	4 48	96,596	12	73	3,893	33	25	1,00,790	4 18
Total...	16,70,632	17	48	59,838	39	25	1,730,471	14 73	14,19,756	30	18	72,485	34	70	14,92,242	23 8
							Fusly 1215...		16,70,632	17	48	59,838	39	25	17,30,470	14 73
							Decrease...		2,50,875	29	30	12,646	37	45	2,38,228	33 65

105. In the above Abstract the Revenue from Customs was not inserted, because the amount could not be known until the termination of the Fusly. In the preceding year they yielded Star Pagodas 56,790-30-82, and in Fusly 1216 were estimated to produce Star Pagodas 38,000.

106. As the difference of rent consisted both of increase and decrease, we referred His Lordship to the detailed comparison where the particlars were minutely stated. The chief items of increase were Star Pagodas 28,724-16-29 arising from new lands brought into cultivation in the room of old land relinquished, and from the beds of tanks and additional Garden grounds being cultivated. Another principal item of increase was a sum of Star Pagodas 57,066-79 arising from increase of rent composed of remissions granted during the previous Fusly for the failure of the crops of the difference between the quit and full rent on lands whose cowle had expired, and of the difference between the rent of Fusly 1215, and that imposed by the Survey, the other items of increase were not very material.

107. The items of decrease consisted chiefly of a sum of Star Pagodas 1,89,538, being the loss of rent from lands cultivated in Fusly 1215, but from the failure of the rains left waste during Fusly 1216.

108. The next source of decrease was the failure of the crops amounting to Star Pagodas 1,40,980-26, it was found necessary to remit this sum to the Ryots, but the loss to them from the deficiency of the crops was supposed to be at least five times as much, a greater remission however might have encouraged the Ryots to look forward for further indulgences, and have thus rendered the future collection of the Revenue extremely difficult.

109. We had, on former occasions, explained that under the system of a fixed money assessment, a different policy is observed in collecting the Revenues, from that which obtains where the share of the state is calculated at fixed rates of division of the actual produce, and either received in kind or at a pecuniary commutation. In the latter case, Government deriving equally with the husbandman a profit under the circumstances which lead to an increase of produce, should equally with him sustain a proportion of loss, in the event of a failure or deficiency. But in the former case, the rent being fixed moderately, with reference to the value of land on an average of years; the tenant who alone receives the advantages of good should be liable to the losses of bad seasons.

110. This general rule, however cannot always be admitted without some qualificatio where the loss may be very considerable, as in the late calamitous season, and the remissio granted by the Collector on the occasion appeared to have been confined within the most mode rate limits.

111. The general rule observed in granting remissions was to make allowances for such lands only as produced no grain, some lands were ploughed but not sown, some lands wer ploughed and the seed was sown, but never vegetated. On some lands, the crop withered when it was only a few inches above the ground, and on others the crop dried while the ear was forming without yielding any thing but straw. Of such lands, statements were drawn out while the Settlement was forming in the Principal Collector's and the Cumbum Division; the Adhoni and Harponelly Division suffered less and such detailed investigations were found unnecessary but the result of the enquiries made in the two former divisions only, exhibited a loss of Star Pagodas 2,82,891-4-39, on lands sown, but on which no grain was produced.

112. Had Fusly 1216 been an ordinary year, it is supposed by the Collector that the Settlement would have exceeded that of Fusly 1215* and amounted to Star Pagodas 18,20,000 the loss of Revenue occasioned by the severity of the season, by the abolition of Town and Frontier duties on the produce of the Company's Territories exported to the Nizam's dominions, and by withdrawing the Betel and Tobacco Licences occasioned a considerable diminution.

* Land-rent and Licences estimated at	17,60,000
Customs estimated	38,000
Betel and Tobacco abolished, loss thereby in part of the year	22,000
Star Pagodas...	18,20,000

113. We never imagined that the high Revenue of Fusly 1215 produced by a season uncommonly favorable could be expected for a series of years. When the extreme severity of the last season, and the general failure of the Revenues even in districts permanently settled is considered, we were well satisfied at the Revenue which had been realized from the Ceded Districts and attributed to the judgment, to the ability and to the exertions of Colonel Munro, the realization under such circumstances of so considerable an amount.

114. Respecting the decrease arising from the abolition of duties and Licences, we observed, that we shall take an early opportunity of addressing His Lordship in Council.

Survey of the Ceded Districts. From Lieutenant Colonel Munro, dated 26th July in Cons., 24th August 1807.

115. The Survey of the Ceded Districts having been completed, we had the honor in the same address to transmit the Report of the Principal Collector, and the Statements which shew the result of the Survey.

116. The Survey was begun in A. D. 1802; various causes, but chiefly the other important affairs which occupied the attention of the Collector contributed to delay the completion of this important work.

117. All lands except hills and rocks were measured by Surveyors who were paid by the acre.

118. Assessors followed the Surveyors who classified and assessed the fields which had been previously measured, their assessment was corrected by a complete investigation conducted in the Collector's Cutcherry where the principal inhabitants of each District were assembled for the purpose.

119. The sum which was to be the total Revenue of the District was first fixed upon by comparing the collections under the Native Princes and Company's Government; the estimates of the Surveyors and the opinions of the most intelligent inhabitants; after a due consideration of the whole, such a sum was adopted, as it was thought would be the fair assessment of the District, or what the inhabitants regarded as somewhat below the usual standard in similar circumstances under a Native Government.

120. The amount thus fixed upon by the Collector was usually from five to fifteen per cent. below that of the Surveyors; for, as Colonel Munro observed, it is the nature of assessment proceeding from single fields to whole Districts, taking each field at its supposed average produce, to make the aggregate sum greater than what can be easily realized.

121. This reduced assessment was then divided upon the villages which composed the District, and upon the fields which composed each village. If no objections were made to the classification of the assessors, their assessment was equally and generally lowered to bring it down to the sum to which the enquiry in the Collector's Cutcherry had reduced it. Where the inhabitants of a village or the Ryot of a field complained that their assessment was higher than that of their neighbours; the circumstances were investigated by the principal inhabitants of other villages whose interests were unconcerned. Where it appeared necessary to make the partial remission on villages or fields greater in proportion than the average remission on the whole District, the difference was made up by decreasing the remission to be granted to others. Thus the assessment which the general investigation in the Collector's Cutcherry shewed was the just sum to be expected from the District was distributed on each village and each field in concert with the inhabitants. The rent of each field was first fixed by the assessors, the rent of the whole District was then fixed by the Collector in concert with the Ryots, and again subdivided in such a way as to correct any inequalities.

122. The rent of each field was then registered; but there still remained another operation to complete the Survey assessment. In the course of collecting the first year's Survey rent, a list was made of such fields as the Ryots asserted to be overassessed, and at the end of the year an investigation was made, and the rent of such fields either lowered or confirmed as circumstances appeared to require.

123. This was the last operation of the Survey, and usually lowered the assessment from one-half to one and an half per cent.

124. This final correction has already been effected in those Districts which paid the Survey rent in Fusly 1215, but in those in which the Survey rent was not established until Fusly 1216 or in which it will not be introduced till Fusly 1217, the final correction cannot be made until Fusly 1217 in the one case, and until Fusly 1218 in the other. It will occasion a decrease of about ten thousand Pagodas.*

125. The Survey has already cost 80,000 Pagodas, and will cost 3,000 Pagodas more before it be completed.

126. The Statement No. 5 in the Collector's letter contains an abstract of every thing that seemed to be necessary in an agricultural Survey. It shows the population, the number of cattle and sheep, the extent and value of all land cultivated and waste.

127. The total number of inhabitants is, 1,917,376 which is 689,263 more than appeared from the Returns of 1802; a part of this increase, perhaps one-fourth arises from an increased population during a period of five years tranquility, part also from the return of inhabitants who had emigrated, but the remainder must be attributed to the falsity of former Returns. The males appear to exceed the females in number, contrary to the opinions confirmed by experience in Europe, but favoring the popular notion in India that the males are by one-tenth more numerous than the females. This account of population having been made out with great care, in some cases, where practicable, upon actual muster, may be considered a very curious and authentic Statement affording data for many speculations.

128. The number of black cattle is 11,98,613, of Buffaloes 4,93,906, but circumstances prevented the Revenue servants from procuring such accounts of the cattle as of the people.

129. The number of sheep according to the Returns is 11,47,492, and of goats 694,633; the actual number, however is supposed by the Collector to be ¼th more, because the owners have a superstitious prejudice against their being counted even by themselves.

130. The quantity of Sirkar land in cultivation is 32,03,859 acres, of which the rent is Star Pagodas 18,53,955.

131. The cultivation is not that of one but of several years.

132. The various products from which the land rent is drawn and the proportions of each are shown in the Statement No. 8, enclosed in the Collector's Report, but the proportions of some of the more valuable articles, Sugar and Indigo especially, have been greatly augmented since Fusly 1211 when this Statement was drawn out.

133. The quantity of Cotton produced is shown in Statement No. 9. The culture of Cotton in the lands at present cultivated is not expected to be more attended to than that of other productions. It is from the waste lands, and by lowering the assessment on waste lands adapted to the growth of Cotton that Colonel Munro expects an additional supply of Cotton may be obtained.

134. The waste which has been in cultivation within the last twenty years comprise 21,33,363 acres; that which has been either waste for more than twenty years, or never cultivated at all, comprises 41,29,953 acres, making in all about six millions of acres of which about one-sixth is fit for Cotton.

135. The total Enam land in the Ceded Districts contains 25,99,747 acres, of which the estimated rent is Star Pagodas 12,35,458, about six-tenths of the whole is waste.

136. The Enam lands of Potails and Curnums amount to 647,011 acres, of which the estimated rent is Star Pagodas 3,22,587-21-33; about four-fifths of the whole are cultivated; these Enams are much more considerable in some villages than in others, and the Principal Collector observed that all above 5 per cent may be considered as unauthorized, and that all Enams ought to be examined hereafter and where excessive be subjected to resumption or assessment.

137. The whole of the Sirkar and Enam lands capable of cultivation in the Ceded Districts amounts to 1,20,66,923 acres, of which the rent as fixed by Survey is Star Pagodas 39,54,417.

138. The last description of land is what is termed Poramboke and comprehends all lands utterly unproductive.

139. We received a letter from Lieutenant Colonel Munro; expressing his hopes that he might be allowed to draw his full commission for Fusly 1215 and 1216; we submitted his letter for the decision of His Lordship in Council, observing that after the encomiums which the ability and success of Colonel Munro's management had so often drawn from us, we considered it superfluous to enter into any detailed recapitulation of his merits and services. We therefore only expressed our warmest wishes that he might succeed in obtaining the full commission to which we conceived his services entitled him.

From Lieutenant Colonel Munro, dated 4th, in Cons., 4th September, 1807.

140. This Report is under the consideration of your Honor in Council.

141. In our address to His Lordship in Council under date the 22nd August last, we submitted a letter from the Principal Collector in the Ceded Districts, accompained with a Statement of Balances outstanding of Fusly 1215, to the amount of Star Pagodas 180-36-22, which for the reasons given by the Collector we recommended might be written off.

To Government, in Diary Cons., 24th August
From Lieutenant Colonel Munro, in Cons., 29th June.

142. In the same address, we submitted a further letter from the Principal Collector, accompanied with a Statement of the expense incurred in removing houses and shops in the lower Fort of Bellary, in order to make room for Military works; the charge amounted to Star Pagodas 3,124-19-3.

From Lieutenant Colonel Munro, in Cons., 21st May.

143. A considerable charge on the same account was sanctioned under date the 30th July 1806, and as the Military works were still going on, it was possible, Colonel Munro observed that the expense of removing houses hereafter might yet be as great as that which had been already incurred. He therefore suggested that the Engineer should be directed to furnish an Estimate of the charge of removing private buildings, and that a stop should be put to the demolition until the Estimate shall have been authorized. We remarked that while the charge was not included in the Engineer's Estimate, the actual expense of the Military Works could not be known; at all events we conceived that the amount already incurred, as well as that which might be incurred hereafter should be debited to the Military Department.

144. In the Statement submitted, but exclusive of the sum above specified was a charge of Star Pagodas 144-11-65 for enlarging the Treasury, and a charge of Star Pagodas 198-8-42 for digging a well for the use of the inhabitants in the new pettah. To the amount of these charges, His Lordship's sanction was requested.

145. We further, in the same letter requested His Lordship's sanction to the Estimate of the expense of repairs to tanks and water-courses, in the Ceded Districts for the current Fusly 1217, amounting to Star Pagodas 19,732-40-37.

From Lieut. Col. Munro, dated 29th June, in Cons., 9th July.

146. The Estimate, we observed, comprehended no new tanks, and was intended for the purpose of securing, rather than of augmenting the benefit of the old ones. The Collector stated, however, that there would be a considerable increase of cultivation in consequence, because most of the tanks entered in the Estimate were in so ruinous a state that when they fill, it always became necessary for the safety of their banks to let off a part of the water, thereby lessening the extent of cultivation, whilst by strengthening them, the whole quantity of water would be retained and more land occupied; the aggregate increase of rent in four years was estimated at Star Pagodas 14,016-23-14.

147. By a letter this day received, we are informed that your Honor in Council has been pleased, on our recommendation, to authorize the balance of the Settlement of the Ceded Districts, for Fusly 1215, amounting to Star Pagodas 180-36-22 to be written off.

From the Secretary to Govt., in Cons., 10th October.

148. That your Honor in Council is also pleased to sanction the amount of Star Pagodas 3,124-19-3 disbursed by Lieutenant Colonel Munro in removing the houses and shops in the lower Fort of Bellary, in order to make room for the Military works.

149. That your Honor in Council considers our remarks on this subject to be entirely proper, and has directed that they be communicated to the Military Board.

150. That the Accountant General has been instructed to debit the expense already incurred on account of the Military works at Bellary to the Military Department.

151. That your Honor is pleased on our recommendation to sanction the disbursement of Star Pagodas 144-11-65 incurred by the Principal Collector in the Ceded Districts in enlarging his Treasury and the further disbursement of Star Pagodas 198-8-42 in digging a well for the use of the Inhabitants of the new pettah at Bellary.

152. That your Honor in Council is pleased to authorize the expenditure of Star Pagodas 19,732-40-37 in executing repairs to the tanks in the Ceded Districts reported by the Principa

ble to follow the prescribed course of the Law to the extent of putting up the lands of the defaulters for sale at the expiration of the Fusly.

170. The resolution of His Lordship in Council to extend relief to the proprietors of land on permanent tenure appeared to have been founded on the apprehension, that too rigid an enforcement of the public demand might, in a season of such singular severity be incompatible with the humane and moderate principles of a beneficent Government, injurious to the public interests, by leading to an extensive alienation of such property, and in its consequence essentially impair the general confidence in that description of public security.

171. Although the injunctions of His Lordship in Council were positive for confining the proposed indulgence to those who might be actually incapable of satisfying the public demand, and although this principle was forcibly inculcated in our communications with the Collector and with those Zemindars who made a direct representation to us on the subject, yet, as His Lordship had been already informed by our letter of the 31st March as respects the Zemindars of this Zillah, it failed of the desired effect; all of them continued to withhold their payments, and it became necessary, in consequence to place the major part of the Estates under attachment.

172. By this measure, we effected the recovery of a considerable portion of the February kist, but the whole of the April kist in amount one-half the Jumma, afterwards became an arrear which, with the kist falling due in June, and that part of the February kist still unpaid, constituted a demand on the Zemindars of upwards of two Lacs of Pagodas.

173. The question, to what extent and by what mode, this amount was to be recovered, involving as it also did the measure of relief to be afforded, was the object of this reference to His Lordship, and under the actual circumstances of the situation of the Zemindars, the necessity of preserving inviolate in as far as practicable the principles of the permanent Settlement, and the orders of His Lordship for a temporary relaxation of those principles where the exigency of the case might render the measure proper, we felt it to be a question of a very perplexing and delicate nature.

174. The Collector had been at great pains to discuss this subject, and brought it to our notice in a very full manner, he described the Zemindars as consisting of three several classes.

From Mr. Cazalet, in Cons., 11th May 1807.

In the first class he included men who were, and still are possessed of property; but by having engaged too extensively in the purchase of Estates, had involved themselves in great embarrassment. In the second, he placed those who, being men of property, became proprietors of Estates more from motives of personal vanity than with a view to profit, and withheld their kists merely at the instigation of others, or in the expectation of partaking of some general remission, and in the third class, he included men of no property; but who, with the assistance of friends or credit, had been enabled to raise sufficient money to purchase an Estate, by way of raising their consequence, and at the same time of obtaining a livelihood.

175. It would not, we observed, be denied that this classification, so far as it extended, was correct, but it disclosed no information, no other at least than of a nature so general as scarcely to be rendered applicable to any practical purpose. Some, we remarked who pleaded inability might be possessed of ample means to make good the difference between the produce of their Estates and the Jumma; others might be possessed of means or credit barely sufficient for the purpose, whilst many in different degrees might have the means of making good a *portion* of the difference.

176. To ascertain satisfactorily the relative extent of each man's actual ability, we remarked would be extremely difficult, if not impracticable, or if it were practicable, to make this the rule for regulating the quantum of remission, we thought might be no less impolitic, for in that case we observed the largest remission must be allowed to the men of no property; the men of

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the third class, from whom all expectation of recovering a large balance, in addition to the Revenue of future years must be fruitless, or at best, precarious.

177. It appeared to us therefore to be necessary, if it should be determined to grant remission, that some other principle should be adopted for regulating its amount; since it was not only obvious that a balance might be allowed with much greater safety to remain against men of respectability, who originally embarked with considerable property in the undertaking than against those who never had any thing at stake but their persons; it was also evident that, in as far as motives of commisseration might be permitted to influence, the former had a far better claim than the latter to the indulgence in question.

178. To determine some point beyond which the plea of inability should not be permitted to operate, or in other words to fix the utmost proportion of the Jumma which should be allowed to remain as a balance, seemed to us to be the principle least liable to objection; and as the land itself could not safely be considered as affording a security beyond the extent of one year's Revenue, we were of opinion that the proportion to remain as a balance could not prudently be allowed to be large. We were of opinion that it ought in no case to exceed twenty-five per cent. of the Jumma, unless satisfactory collateral security could be given; in which case, we conceived it might be extended as much further as the security offered might be thought to justify, provided that it should not exceed an additional twenty-five per cent.

179. We observed that should His Lordship concur in these sentiments, it might be made known to the Zemindars, that those who should discharge three-fourths of the amount of their Jumma would be permitted to reserve the remainder, passing their receipt for the amount by way of Tuccavy, repayable without interest, within a period limited; it might at the same time, we observed, be made known that the Collector was at liberty to accept good security for a balance not exceeding twenty-five per cent more, to be repaid *with interest*, but that in all other cases, that is, where a proportion equal to fifty per cent of the Jumma should not be paid, and good security given to the extent of twenty-five per cent more, the Zemindaries should be sold or offered for sale at the end of the Fusly.

180. This we meant should be understood as the general principle upon which the proposed indulgence should be regulated, but in cases where it might appear from the accounts of the produce, that the defalcation had not been considerable, or where the means of a Zemindar might be unquestionably known to be fully adequate to discharge the whole arrear, we recommended that it should be explained to the Zemindars that the Collector would be authorized and directed to restrain the indulgence within narrower limits, or at his discretion, to put the Regulations in force without abatement.

181. It appeared to us that this arrangement was calculated as far as practicable to attain the object in view of procuring from the more wealthy Zemindars, the full discharge of their arrear, and of upholding those who, though possessed of some property and credit would be reduced to great distress, if the demands of Government were strictly enforced, it excluded at the same time most of those men who were without either property or credit, against whom we remarked any balance would consequently be desperate, and in whose hands the Estates would be lapsing daily into a deeper state of embarrassment.

182. We looked upon this to be an advantage rather than a defect in the arrangement, whilst we conceived it was in no respect liable to the imputation of partiality or injustice, since we were of opinion that it could with no more reason be urged that one man was entitled to expect a greater remission than another merely because he was poor than *he* could be said to be ruined who had nothing originally to lose.

183. We were of opinion that any indulgence to persons in these circumstances would best be shown by relaxing the penalty of personal restraint, where it should appear that they

Collector to require such repairs, and that your Honor observes with satisfaction, that although the expense is necessary to secure the Revenue produced under the tanks, the execution o these works is expected to produce an increase in four years to the amount of Star Pagodas 14,016-23-14.

153. We received from Colonel Munro, and under date the 14th August, submitted to Government a Statement of the expense incurred in repairing and deepening wells and nullahs for the preservation of the Vysauk or May Crop of Fusly 1216.

To the Chief Secretary, in Diary Cons., 17th August.
From Lieut. Col. Munro, in Cons., 13th August.

154. The rent of the lands watered by means of the wells and nullahs which had been repaired amounted to Star Pagodas 20,285-3-73, and the expense of the repairs amounted to Star Pagodas 8,079-37-17, for which the sanction of Government was requested.

155. This expense was incurred under our orders with the view of upholding the cultivation, and affording sustenance to the laboring poor ; the Principal Collector reported that the repairs, "wherever they could be made, fully answered this end ;" and the amount under the explanation afforded was sanctioned by Government.

See Paras. 976 to 977.
From the Secretary to Government, in Cons., 4th September.

156. Under date the 20th July last, we submitted an Estimate of the amount of Tuckavy proposed to be disbursed in the Ceded Districts for the current Fusly 1217, to the amount of Star Pagodas 76,068, which, exceeding only in the sum of Star Pagodas 178, the amount disbursed in the preceding year, received the sanction of the Governor in Council.

To the Chief Secretary, in Diary Cons., 23rd July.
From Lieut. Col. Munro, in Cons., 25th May.
From the Chief Secretary to Govt., in Cons., 30th July.

157. We subsequently received and submitted to Government a further letter from the Principal Collector, reporting that the showers which ordinarily fall in July and August having almost entirely failed, a further advance of Tuckavy would be required for the exclusive purpose of replacing the numerous cattle which had perished in consequence.

To the Chief Secretary to Government, in Diary Cons., 4th September.
From Lieut. Col. Munro, in Diary Cons., 4th September.

158. The extra sum requisite for this purpose was estimated at Star Pagodas 17,500 which received the sanction of Government.

From the Secretary to Government, in Cons., 28th September.

159. In our address under date the 8th June last, we requested the attention of His Lordship in Council to a letter from Colonel Munro, wherein he recommended that authority might be granted to him to dispose of Licenses for the sale of Betel and Tobacco for the ensuing Fusly, by which he estimated that a Revenue would be derived in the first year to the amount of 32,000 Pagodas, and that in the course of three or four years it would reach to 40,000 or 45,000 Pagodas.

To Government, in Diary Cons., 11th June.
From Lieut. Col. Munro, in Cons., 30th April.

160. The produce of Licenses for the three months of Fusly 1216 during which they were held amounted to Star Pagodas 8,158-41-4, and for the reasons assigned by Colonel Munro, we authorized him to refund that amount to the several persons from whom it was collected, conceiving ourselves competent so to do under the general authority for redeeming these Licenses, conveyed to us in the Chief Secretary's letter of the 22nd November last.

See last General Report, Para. 467.

161. With regard to Colonel Munro's proposition for the renewal of the Licenses in the ensuing Fusly, although we knew that the arrangement might as before be carried into effect under his direction, without difficulty or complaint, yet as the draft of the Regulation submitted by us under date the 5th May 1806 containing a general provision for deriving a Revenue from the articles of Betel and Tobacco by means of an exclusive sale had not been passed, as the expedient of a temporary Regulation proposed by us under date the 20th October last appeared to have been deemed unsatisfactory, and, as moreover it had been recently determined that the long established system of farming the produce of taxable commodities to individuals was impolitic, we apprehended that the benefit which would result to the resources of Government from the immediate adoption of Colonel Munro's proposition could not be realized.

See Para. 933 of this Report.

162. We were informed in answer, that His Lordship in Council would take into early consideration our recommendation for renewing the issue of Licenses for the sale of Betel and Tobacco, and that His Lordship in the meantime had been pleased to sanction the refund of the sum collected on account of these Licenses in the last year.

From the Secretary to Government, In Cons., 23rd July.

163. By a letter from the Chief Secretary to Government under date the 15th November last, the orders were revoked which had been previously given for making an assessment of Land in the District of Trichinopoly to Ramappah, the Head Accountant to the late Resident with Dowlut Row Scindiah, and we were informed that the assessment proposed was intended to be in the Ceded Districts.

In Dy. Cons., 24th Nov. 1805.
See letter from the Chief Secretary to Government, dated 21st May.
In Cons., 29th May 1806.

164. The Memorandum furnished by the Resident at Mysore on the subject was accordingly transmitted to Colonel Munro, with orders to select such of the villages therein specified as he might consider to be best calculated for the purpose ; his reply was submitted by us under date 28th February, whence it appeared that the value of the several villages as stated in the memorandum was greatly below the assessment of Tippoo Sultan, as also that fixed by Survey.

To Lieutenant Col. Munro, dated 13th, in Diary Cons., 24th November 1806.
From Lieutenant Col Munro, dated 28th Feb. in Cons., 12th March.
Do. do. 1st, in Cons., 12th March.

165. Colonel Munro observed that if Ramappah received in Enam the 1st, 3rd and 4th villages of list No 1, namely, Koondanellore, Chinnamapilly and Bougaletpilly, the land rent according to the collections in Fusly 1215 would be about 3,476 Rupees, and according to the Survey assessment 3,840 Rupees. We presumed it to be consistent with His Lordship's intention that the value of the villages should be taken at the Survey assessment, which value fell so little short of the amount to which the assessment was directed to be limited, viz., 4,000 Rupees, that we imagined the difference would not be considered such as to render necessary any modification of the arrangement.

166. By the Sunnud to be granted to Ramappah, Colonel Munro proposed that his rights should be confined to the land rent, and he recommended, for reasons which we approved, that a clause should be inserted therein, stipulating for a reservation of their rights to the several persons possessed of Enams in the villages to be assigned.

From the Secretary to Govt. in Cons., 3rd August.

167. A Sunnud for the three villages was prepared accordingly and transmitted to us under date the 31st July last.

ZILLAH CHINGLEPUT AND SATIVAID.

168. In our detailed address to His Lordship in Council under date the 31st March, respecting the state of the several Districts, we pointed out to His Lordship the very distressing degree in which the effects of the drought and scarcity of the season had been experienced in Zillah Chingleput.

See Paras 978 and 985 of this Report.

169. In our subsequent address of the 31st May, we took occasion to submit to His Lordship in Council a further letter from the Collector of this District, representing the ill consequences which occurred to him as likely to arise from the intended measure of allowing a temporary remission to the Zemindars, and offering as his opinion that it would be advisa-

To Government in Diary Cons., 1st June 1807.
From Mr. Cazalet, in Cons., 11th May 1807.

had accounted for the actual produce of their lands, and had in other respects acted with fairnesss and propriety.

184. It was not improbable, we remarked, that some of those against whom it would be necessary to proceed to the extent of depriving them of their lands might endeavour to bring ruin on the country by enforcing with rigour their demands on the Ryots; this evil, however, we conceived might in some measure be restrained by making the forbearance of each defaulter in this respect, the condition of the forbearance of Government towards themselves, and it was also, we observed, for consideration how far it might be advisable to accept an assignment of these demands* in commutation of balances where nothing better could be obtained.

* NOTE.—It by no means follows that the demands of the Zemindar on the Ryots are co-extensive with the demands of Government on the Zemindar; where an Amauny management may have obtained, the demands of the Zemindary on the Ryot must be very limited, as also where the engagements for rent may be such, that the Ryot is held responsible only for Lands actually cultivated.

185. What has been stated above with regard to the poorer description of Landholders in Chingleput did not, we observed, apply with equal force to those to whom Estates had devolved by inheritance, the difference we remarked was wide between the case of an adventurer who had purchased an Estate on speculation and that of an heriditary Zemindar, involved in difficulties by the adversity of the season; the latter, we conceived had a stronger claim to support and commisseration; and there was this further reason for extending it to him, that it might be done with a greater degree of safety, inas much as his lands are held at a more favorable assessment and consequently being more valuable, constitute a more responsible security. No case however of the nature here described, had as yet been brought before us; and it was hoped that none such would occur.

186. The observations which we offered on this occasion we trusted would evince to His Lordship the desire we felt to maintain the Regulations unimpaired to the utmost extent, consistently with attention to His Lordship's instructions of the 26th January, and we begged that if our suggestions should be approved we might be favored with a communication to that effect as soon as convenient.

187. His Lordship we were informed, considered with particular attention the opinions stated by us with regard to the most expedient course to be observed in the realization of the Revenue of this Zilla, under the adverse circumstances of the late season.

From the Chief Secretaro to Government, in Cons., 29th June 1807.

188. It appeared to His Lordship that, if the mode proposed by the Collector should be adopted, there was too much reason to believe that it would lead to the forfeiture of the greatest part of the Estates of the Zilla, and as this result would be not less at variance with the object of the permanent Settlement, than with the intention of the instructions of Government of the 26th January, His Lordship in Council was decidedly against this mode of proceeding. His Lordship was satisfied that the general distress which would be in consequence occasioned to the Zemindars, and their probable ruin could not fail to affect in a serious degree the general confidence in the principles and operation of the permanent Settlement, independently of the individual calamity with which the unqualified enforcement of the public demands would be attended.

189. His Lordship in Council considered the arrangement recommended by us to be liable to much less objection; but His Lordship apprehended that, even under that modification, many of the Estates of the Zillah would be forfeited, and under the expectation which appeared to have been encouraged in the minds of the Zemindars, of the most lenient consideration of their case, His Lordship conceived there might be the appearance of great hardship in pressing at this advanced period of the season a demand for which it was probable that many of them had not taken any effectual measures to provide.

190. In this view, therefore, of the subject, His Lordship in Council could see no course so equitable as that of reverting to the principle of the intructions issued in January last, by which we were informed it was intended that in those places where the severity of the season had been particularly felt, the demands on the Zemindars should be proportioned to the actual produce of the Zemindaries. In applying this rule in regard to the Zillah of Chingleput, it was enjoined that the accounts which appeared to be already in possession of the Collector should be particularly examined, as it was deemed to be just towards the Zemindars that no final decision should take place until the result of the examination has been reported.

191. His Lordship in Council presumed that this measure could not be attended with material delay, as it was to be inferred that the examination of the accounts which were in the possession of the Collector in the beginning of the preceding month had been by this time completed, and we were informed it was not His Lordship's intention that the inquiry should be extended to any period antecedent to the current year, or to any investigation of the private circumstances of the Zemindars, as such a scrutiny, it was remarked, could not be made without producing effects of an inconvenient and oppressive nature. In order to obviate such effects it was intended that a general standard of remission should be extended without distinction to all the Zemindars, who might be desirous of availing themselves of the proposed accommodation

192. His Lordship in Council desired that the Zemindars should be early informed of this determination, and at the same time required to acknowledge the balances due on their respective Kists, as a ground of future recovery. It was also deemed proper, that they should be informed that interest at 12 per cent. per annum would be chargeable on the outstanding balances, the payment of which balances, we were informed it would be necessary to limit to a specific time. These precautions appeared indispensable in order to discourage any desire to withhold the public revenue under evasive pretexts.

193. His Lordship in Council further desired that it might be the particular duty and care of the Collector to see that a due portion of the indulgence shewn to the Zemindars of the Zillah of Chingleput, might be extended to the Ryots and lower classes of inhabitants—any failure in attention to that object, it was remarked would frustrate the view of His Lordship in Council, by limiting to the accommodation of a few individual persons, that relief which was meant to be conducive to the permanent benefit of the Zillah, and to the general good of its population. His Lordship in Council desired accordingly that we would enjoin the Collector to be particularly vigilant on this point, and that he might be directed to apprize the Zemindars that they would, by any undue severity to the Renters or Ryots, forfeit all claim to the indulgent consideration which would be otherwise shewn to them.

194. On receipt of these orders we informed his Lordship that we should proceed to carry them into effect, and with that view we urged the Collector to transmit forthwith an abstract of the account of produce remaining to be received, but we availed ourselves of the interval of the receipt of those accounts, to offer, with the utmost deference and respect, a few remarks upon a subject which we conceived to be of the greatest importance.

To Government, in Diary Cons., 6th July 1807.

195. The question presented itself to our observation in a twofold aspect as a measure of policy and as a measure of humanity.

196. Viewing it in the former light, affecting as it did in an essential degree the fundamental principal of our new Revenue institutions, viz, the declared permanency and immutability of our assessment and demand, the decision of His Lordship on the case, we conceived, would not be confined to a single Zillah, or a single year, but being conceded in one Province, would be expected naturally in every other; and having been sanctioned in one crisis, would be reverted to as a precedent on occasions of difficulty in all time to come.

197. In this view of the question and adverting to the circumstance that the reduction of the public demand from the land in all seasons was calculated to enable the Proprietors to meet a contingency of this nature in some seasons, and as such understood and acquiesced in by them, we could not divest ourselves of the apprehension, that a relaxation of this principle to the extent to which His Lordship's commission seemed disposed to extend it, was more likely to embarrass the operation and affect the consistency of the new Revenue constitution, than even a rigid application of its rules.

198. We next regarded the question as a measure of humanity. His Lordship had declined to adopt the modification recommended by us on the ground, first, that under all the indulgence which it afforded, it would probably be to the forfeiture of many Estates, and secondly because the Zemindars, having apparently been encouraged to expect the most lenient consideration of their misfortunes, would feel as a great hardship being pressed at this advanced period of the season, for an arrear which it was probable many of them had not the means to liquidate.

199. To the first objection we confessed that we had some difficulty in replying, it was one for which we were not prepared, because it had been our purpose to shew, and we had hoped by the argument adduced, to convince His Lordship, that to dispossess of their lands those Zemindars whose circumstances were inadequate to the discharge of a certain proportion of their arrear, so far from being objectionable, was rather to be desired.

200. We had declared our opinion, from which we saw no cause to recede, that the expectation of recovering from persons so circumstanced any considerable balance in addition to the Revenue of future years, must be altogether illusory, and moreover that in such hands, the Estates would be more liable to lapse into a deeper state of deterioration.

201. We remarked that if immediate attachment and sale were made, of the Estates of those who might be unable to pay or find security for their arrear in the proportions recommended in our former letter, we should at least obtain the purchase money of those Estates to set off against the balance; but that if the attachment were deferred till a future year, there could be little doubt that in many cases other balances would supervene to the extent of any security which the value of the Estates could be considered to afford, and that consequently we should be deprived of that security we now possessed for the arrears already existing.

To Government, dated 31st May.
In Diary Cons., 1st June 1807.

202. It was obvious therefore, in our humble opinion that, as related to the interests of Government and the amelioration of the country, the lands of the indigent Zemindars should be at once assumed nor would it, we conceived, be less for the advantage of these Zemindars themselves, especially as the balance which lie over were to be chargeable with interest, for we were persuaded that, they would be involved in difficulties which they would never be able to surmount, whereas we observed, if their Estates were to be sold at the end of the current Fusly or in case no adequate offers were made, if as an indulgence they were to be taken by Government at the price which Government originally received; the balances would be reduced, the agriculture of the Zillah promoted by means of a better capital, the Ryots consequently succoured, and the Zemindars be relieved from some part of their burthens and responsibility and be less exposed to calamity than if the evil day were procrastinated: for though, as we remarked, there should still be a deficiency beyond what their personal property might be adequate to compensate, the penalty of personal restraint might, as before proposed, be relaxed where it should appear that the Proprietor had acted with fairness and propriety.

203. It was not our object to dissuade His Lordship from granting what was proposed, as if it were an indulgence, but to show that instead of being really an indulgence, it was rather likely to prove the reverse; the question in short, we observed, was whether there existed any reasonable prospect that a Zemindar without resources sufficient to make good 75 per cent. of the present year's Jumma, still less to repair the losses, occasioned by a very adverse season,

would be enabled, from the produce of future years, to repay the present balance with interest, in addition to the current Revenue, and if there were no such prospect, whether it could be deemed advisible for the sake of the experiment, to forego the only security which we at present possessed, and at the same time give occasion for delay in the recovery of the balances of the more substantial Zemindars, which might otherwise be speedily realized.

204. In answer to the objection that the Zemindars had been encouraged to expect the most lenient consideration of their case, we took the liberty of observing as before, that as they would derive no essential benefit by the postponement of a demand which would ultimately come upon them with accumulated weight, so it would be difficult to convince them that their case had received the most lenient consideration, but if it were otherwise, we remarked we should be disposed to question whether the expectation of the Zemindars, whensoever they might have arisen, should be held as a sufficient reason for setting aside an arrangement which in other respects might be deemed most eligible and convenient.

205. With regard to the circumstances adverted to in the Chief Secretary's letter, respecting the apparent hardship of pressing a demand for which many of the Zemindars might not have taken effectual measures to provide, we begged leave to observe that under the arrangement which we proposed, those who possessed means and consequently were able to give security would not have to pay more than the proportion of 50 per cent. of their Jumma of which proportion half had been already received, unless it should be found that their Estates had yielded more and that to those who did not possess means, as well indeed as to the Zemindars in general, this delay of enforcing the public demand must have proved rather advantageous than otherwise since it must have afforded them an opportunity of realizing their own demands on the Ryots to the greatest practicable extent, without the interference of Government.

206. Having thus endeavoured to shew that no real benefit would result to the Zemindars from the adoption of the course of proceeding prescribed in the Chief Secretary's letter, and that it would be moreover attended with a real disadvantage to Government, to the Ryots and to the Zillah independently of the serious objections to which it appeared to us to be liable as affecting in a far greater degree, the principles and operations of the Permanent Settlement, we concluded with requesting to be informed whether it were His Lordship's intention that the total actual produce should be accounted for by the Zemindars or whether a proportionate abatement should be allowed on account of charges of management, which we observed had been estimated by the Collector at 20 per cent. an estimate which, by the way appeared to us to be over-rated.

207. We further begged to be informed of the period to which, in His Lordship's judgment, the recovery of the suspended balances ought to be limited.

208. In our disquisition on this important question, we ventured to offer our remarks on the orders of His Lordship in Council with that respectful freedom which our duty appeared to us to prescribe and which we were therefore persuaded His Lordship's candour could not disapprove.

209. In reply we were informed that His Lordship in Council was aware that the indulgence which it was proposed to extend to the Zemindars of the Zillah of Chingleput, was not entirely consistent with the terms of the permanent Settlement, but that it would be incompatable with every wise course of proceeding, that a departure from ordinary rules should not take place under circumstances of extraordinary emergency, and of such a nature the adverse circumstances of the late season was unquestionably to be considered. His Lordship observed, it was our opinion that it would be desirable that those Zemindars should forfeit their Estates who might not have the means of discharging a large portion of their arrear of Revenue, and in His Lordship's opinion there could be no question that the enforcement of the principle which we had recommended would lead to the consequence of depriving perhaps nearly the whole of the Proprietors of their Zemindaries. His Lordship in Council it was remarked had already stated his decided

From the Chief Secretary to Government, in Diary Cons., 23rd July 1807.

conviction both regarding the impolicy and the inhumanity of urging an extreme measure of this nature, and it was in His Lordship's judgment of the greatest importance that it should be averted by any reasonable sacrifice.

210. His Lordship in Council accordingly repeated the sentiments which were conveyed in the previous letter of the 24th June, and desired that the course of proceeding stated in that letter might be observed.

In Cons., 29th June 1807.

211. His Lordship in Council was of opinion that in computing the produce of the Zemindaries, it would be proper that a certain allowance should be made for the charges of management but, His Lordship concurred with us in considering an allowance of 20 per cent. to be excessive, and considered it would be necessary that it should be limited to a reasonable amount. His Lordship concluded that there would be no material difficulty in fixing the amount by a reference to the average charges of former years.

212. It was His Lordship's opinion that the payment of the suspended balances should be enforced within the period of three years from the end of the last Fusly.

Minute of the Board, in Cons., 23rd July 1807.

213. It now became our duty implicitly to follow the formal and definitive orders of Government as above communicated.

214. Although it would have been improper in us to have obtruded our sentiments upon this subject any farther on the notice of Government, yet we considered it due to ourselves to the interest and to the pains we had taken in this discussion; to vindicate our own proceedings and our recommendations from the imputations of impolicy and inhumanity which appeared attached to them in the final orders of His Lordship in Council.

1*stly*.—We had all along admitted that on the late failure of the rains in Zillah Chingleput some indulgence was necessary to the Zemindars: but we suggested that it were better to afford that indulgence to a certain extent, by suffering a portion of the balances to remain undischarged conceding it as a loan of Tukavi.* In this way it appeared to us that the principle of the permanent plan would appear to remain inviolate and the danger of the precedent be in a great degree avoided. In so far our proposition was considered to be politic.

* Advances for aid of cultivation repayable.

2*ndly*.—The proportion of the proposed loan was recommended to be limited to 25 per cent. or, if good security were given for a farther amount to the extent of 50 per cent of the Jumma, it was proposed to be accepted.

215. In so far our proposition was considered to be humane, and the former letter of Government dated the 24th June recognized this sentiment.

In Cons., 29th June 1807.

216. We were of opinion that it were better that those Proprietors who might be unable to avail themselves of this indulgence should make room for others, more capable by a better capital to retrieve, to cultivate and to improve the country, to succour, to uphold, and ameliorate the condition of the Ryots.

217. In the hands of this last description of Proprietors, the country, we remarked would be every year sinking into deeper ruin, and the inhabitants exposed to greater misery.

218. Although by the orders of Government it was determined that the payment of the suspended balances should be enforced within the period of three years from the end of Fusly 1216, it was not stated in what proportions and at what periods the demand for these balances should be made.

219. We conceived it was intended that an equal proportion of the balances should be made payable in the current and each of the two succeeding years, but besides determining the proportion to be demanded in each year, it was necessary also to determine the mode of payment, whether the whole should be made payable at once and at what period of the year

or whether it should be made payable by instalments proportionate to the Kists, which are thus adjusted, viz $\frac{1}{16}$ in December, $\frac{5}{16}$ in February, $\frac{5}{16}$ in April, and $\frac{5}{16}$ in June.

220. We considered it to be the intention of Government, that if any of the Zemindars should hereafter fail in the payment of the current Revenue, their Estates should be immediately attached, and the Regulations in every respect duly enforced, but where a Zemindar might pay his current Revenue and fail only in the payment of the proportion of the old balance at the period stipulated, we requested to be informed whether in that case the attachment should take place, or what other process should ensue.

To the Chief Secretary to Government, in Diary Cons., 17th August 1807.

221. Regarding interest on the balances, we requested to be informed whether it should be charged from the periods at which the respective proportions became due in Fuly 1216, or whether it should be charged from the end of the Fusly, or from the date of the bonds prescribed by the orders of Government to be received from the Zemindars.

222. We were thus particular in requesting to be honored with the instructions of Government on these points; in order to obviate future cavil and doubt, which we conceived might otherwise arise, and we did not feel ourselves competent on our own authority to give the necessary decisive orders on the subject for the conduct of the Collector.

223. We were informed in reply that His Lordship was unable at that time to give any specific directions on the reference regarding the payments to be made by the Zemindars of the Zillah, as the determination which might be adopted must depend on the nature of the next season.

From the Secretary to Government, in Cons., 4th September 1807.

224. If the ensuing monsoon should be favourable, it was His Lordship's opinion that it would be proper that the liquidation of the arrear should commence with the first kist of the present Fusly, in such proportion as might be then determined.

225. With regard to the interest to be charged, it appeared to His Lordship to be just that this should commence from the date of each arrear of payment.

From Mr. Cazalet, in Cons., 18th June.
To do. in Diary Cons., 22nd do.
To do. in Diary Cons., 6th July.
From do. in Cons., 2nd do.
To do. do. 20th do.
To do. in Diary Cons., 27th do.
From do. in Cons., 10th August.
From do. do. 17th do.
To do. in Diary Cons., 7th September.
From do. in Cons., 14th do.
To do. Diary Cons., 21st September.
From do. in Cons., 10th October.

226. For our correspondence with the Collector on the several points which the foregoing subject involved, we beg leave to refer to the letters noted in the margin.

DISTRICT OF SATEWAID AND THE GOVERNMENT ESTATES OF MADRANTICUM AND CONJEVERAM.

From Mr. Cazalet 20th July 1807.
In Cons., 3rd August do.
To Government, in Diary Cons., 10th October.

227. On the 30th July we received from Mr. Cazalet a Report with the usual Revenue Statements of the lands for Fusly 1216.

228. On this occasion we were particularly struck with the great comparative disproportion of deficiency which appeared in the Revenues of the Satewaid District with reference to those of Madranticum, Conjeveram and the other circumjacent districts of the Zillah.

229. In the annexed Abstract Comparative Account of the receipts from each this difference is fully exhibited.

Abstract Comparative Statement of Revenue from the District of Satewaid and the Government Estate of Madrantcum and Conjeveram for Fusies 1215 and 1216.

	Fusly 1216.												Fusly 1215.												Increase.		Decrease.	
	Land Rent.		Licenses.		Shotrium.		Village Rent		Salt Revenue.		Total.		Land Rent.		Licenses.		Shotrium.		Village Rent		Salt Revenue.		Total.					
	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.
Satewaid ...	10,576	16	83	23	373	0	52	24	718	40	4,207	10	2,979	25	83	11	373	0	96	27	452	19	4,207	10	266	21	13,640	6
																							Deduct Increase...		266	21	13,640	6
																							Nett Decrease...				13,373	31
Madrantcum.	1,176	11	126	14	21	14	...	...	...	...	1,338	3	999	6	117	28	21	14	...	...	...	...	1,338	3	...	...	185	26
Conjeveram...	2,502	37	164	1	1,879	23	1,024	22	5	...	4,299	3	961	4	2,252	7	30	22	5	...	29	25	4,299	3	378	30	1,541	26
																							Deduct Increase...		378	30	1,541	26
																							Nett Decrease...				1,163	10

230. By a reference to the foregoing Abstract, it will be perceived that the Land Rent from Satewaid, which in 1215, amounted to Star Pagodas 16,573-18-2 in the last year, was no more than Star Pagodas 2,979-25-69, and of this last sum a deficiency was apprehended of 525-39-71, making a difference of Land Rent less in the latter year of Star Pagodas 1,419-32-4, being no less than 85 $\frac{3}{16}$ per cent.

231. We were the more surprised at this enormous difference, from the circumstance of the deficiency being considerably less in the Amani Estates, and no adequate cause being assigned for it—merely the general reason of an unpropitious season.

Conjeveram and Madranticum.

232. We deemed it to be incumbent on us to address the Collector on this occasion, requiring from him an explanation.

To Mr. Cazalet, in Diray Cons., 4th September.

233. We remarked to Mr. Cazalet that the system of fixed rents having been introduced into the Satewaid District, and it being a principle of that system to require payment of these rents on the extent of land occupied, and to grant remission only where the lands might prove entirely unproductive, it behoved him to have furnished a Return of the total extent of land occupied, and to have fully explained the reasons for which the whole, or any portion of the fixed rent on these lands was remitted.

234. That the fixed rents being presumed to be moderate, the Ryots in years of plenty derive a considerable advantage, that it was therefore usual, where such rents obtain, to consider only whether the Ryots have the means to discharge the rents; and if so, to demand them or the greater part of them, even though the lands which they consented to occupy at the commencement of the season should prove wholly unproductive, but that where the land may prove partially productive, yielding three-quarters, or even a quarter of the usual crop, it is customary everywhere to demand the full rent, or at the most to grant but a trifling remission, if the circumstances of the Renters should be such as to render it necessary.

235. It is true we remarked that in a season so extremely adverse as the last, extraordinary indulgence might be thought necessary, and by the Circular Orders under date the 27th January was prescribed to be afforded. But we remarked that, none of the Districts which suffered most severely yielded less than 50 per cent. of the preceding year's Jummah.

236. In the Zemindary of Conjeveram indeed, the centage of deficiency of receipts in Fusly 1216 below those of Fusly 1215 was no more than 217 $\frac{3}{16}$, per cent. of Madranticum no more than 14 $\frac{11}{16}$ per cent, whilst in the contiguous taluk of Satewaid, the gross Collections which in 1215 amounted to Star Pagodas 17,588-41-38, in 1216 were no more than 4,207-10-37 being less by 76 per cent than those of the preceding Fusly.

237. We were not informed whether Mr. Cazalet had ever personally visited the District of Satewaid, but in any event there was reason to believe that there must have been considerable relaxation in its management, we apprized him that, we should suspend our final judgment until he should have furnished the further information required respecting the extent of land occupied, and *the principles upon which the demand on the Renters was regulated.*

238. We in reply received from the Collector the account of cultivation for the late year, together with a letter in which he endeavoured but unsatisfactorily to account for the extraordinary defalcation above mentioned.

From Mr. Cazalet, in Cons., 28th September 1807.

239. Mr. Cazalet acknowledged that he had not ever visited that part of the country confided to his charge, although as the Revenues of it had not been permanently rented, it required more than the Zillah his personal attention.

240. It appeared that the accounts of the management of the cultivation, of the receipts and of the loss had been received on the credit of the Amildar, who we suspect may be made to render a better account of the Revenue.

241. We have accordingly sent to Mr. Cazalet some general remarks on the subject of demands for remission, and have directed him to proceed himself to Satewaid, in order to ascertain in one or more villages, the actual payments of the inhabitants, and whether the Amildars, Kurnums, inhabitants and village servants, either separately or as is sometimes the case, jointly availed themselves of the calamity of the season to screen their own embezzlements of the public Revenue.

To Mr. Cazalet, in Diary Cons., 10th October.

242. We shall probably have occasion hereafter to address your honor in Council again on this subject.

243. The damage occasioned by the severity of the past season having rendered it advisable that some aid should be granted to the Ryots in the Satewaid District, and the Government Estates of Conjeveram and Madrantiacum we recommended, and His Lordship in Council was pleased to authorize a disbursement on that account of 1,800 Pagodas.

To the Chief Secretary, in Diary Cons., 23rd July.
From do. in Cons., 30th July.

NORTHERN DIVISION OF ARCOT, BARAMAHL AND BALAGHAUT.

244. The Annual Report and Statements of the Revenues of Fusly 1216 from the Northern Division of Arcot and other Districts under charge of Mr. Græme not having been yet received from the Collector, we have been precluded from giving the necessary detail concerning the Revenues to your Honor in Council. We have the satisfaction however of observing that the Revenues of the Northern Division of Arcot have suffered much less from the unfavourable season than we had reason to apprehend—the demand for the year from the several Districts under Mr. Græme being Star Pagodas 6,87,140-8-76, and the balance outstanding according to the last received Statement of Demand, Collection, &c., Star Pagodas 18,973-19-68.

245. In a letter to the Chief Secretary under date the 31st August was submitted a Statement of the advances for cultivation required to be made in the Northern Division of Arcot for the current Fusly amounting to Star Pagodas 13,291-24-0, which received the sanction of Government.

To the Chief Secretary, in Diary Cons., 4th September 1807.
From Mr. Græme, in Cons., 31st August.
From the Secretary to Government, in Cons., 28th September 1807.

246. On that occasion we had the satisfaction to report that in this District as well as in the Baramahl and Balaghaut attached to it and also in the Southern Division of Arcot, the rains had fallen in the most favourable manner, that the cultivation of dry grain was everywhere going forward, and that most of the small tanks had received one, two and three month's water.

247. Under date the 5th April, we received a letter from the Collector, reporting the difficulties experienced by the Ameen who had been deputed to attach the Zemindary of Sydapoor for arrears of Revenue due on account of the preceding and the then current Fusly.

From Mr. Græme, in Cons., 9th April 1807.

248. The representation of the Ameen, transmitted with the Collector's letter, stated that his enquiries into the resources of the Zemindary and the consequent Settlement of the Revenue, were obstructed by the refusal of the Reddies and Curnums to attend his Summons. In this refusal, the Collector remarked that it was obvious the Reddies and Curnums acted under the orders of the Zemindar, rather of Gopah Naid, his eldest son, in whom, in consequence of the age and infirmities of the father, the executive authority on the subject of the Zemindary was vested. The Collector added that he had twice written to the Zemindar, and had received no answer, but that he understood Gopah Naid had been for sometime past negotiating with the Zemindars of Vencatagherry and Calastry for a loan of money with the view to discharge the arrear,

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249. To the communication above recited, we replied that we were unwilling to impute to the Zemindar any settled purpose of opposition to the authority of Government, that we hoped the conduct which had been represented might prove to have proceeded from an expectation entertained by Gopah Naid of being able to discharge the arrear by means of the loan which has been mentioned, and thus avoid the sequestration and discovery of the resources of the Zemindary; at the same time the Collector was directed to apprize the Zemindar and Gopah Naid in the name of the Board, of the impropriety which was considered to attach to their conduct, and admonish them of the serious consequences to which, if persisted in, it must infallibly lead, and he was desired to report the effect of this admonition for our information.

To Mr. Græme, dated 11th April.
In Diary Cons., 13th April.

250. By a subsequent letter from the Collector which we immediately laid before Government, we were informed that no notice had been taken of the communication which the Collector had made to Gopah Naid in conformity with our instructions, that only a few of the Curnums of the Zemindary had as yet attended, that neither they nor the Reddies would perform any duty for which they had not the express permission of Gopah Naid, that the petty Cavilgars were very refractory, and that robberies and outrages were committed with impunity.

From Mr. Græme, in Cons., 11th May.
To the Chief Secretary, in Diary Cons., 14th May.

251. In this distracted state of affairs, the Collector was of opinion that it was absolutely necessary either that the interference of Government should be withdrawn, or measures taken to render its interference effectual. The measures which the Collector suggested as proper for adoption were, that a period of a few days should be allowed to the Zemindar or rather to Gopah Naid to pay his arrears into the Treasury, and that in the event of failure, a Proclamation should be published declaring the Zemindary to be irrevocably forfeited. These he observed were the only means whereby to fix the inhabitants in the interests of Government, for whilst the supercessio n of the Zemindar's power continued to be considered as only temporary, none could with prudence venture to desert his cause.

252. It was not without serious concern that we were under the necessity of referring this dilemma for the consideration of His Lordship in Council. the conduct of the Collector, we observed, had been marked with a degree of forbearance and patience approaching perhaps to excess; that of the Zemindar by a pertinacious delay to pay the arrears of tribute, contemptuous disregard of the Collector's letters, and an intrepid opposition to the authority of the Officers of Government.

253. We further observed to His Lordship that the corrective measure proposed by the Collector was no more indeed than the prescribed alternative of the law, in similar extremities, that we meant to direct the Collector to proceed himself and endeavour to exhort and reclaim the Zemindar to a better sense of his interest and of his duty; but that as we could not from the past indulge any well founded hopes of success, from further temporizing measures, we had deemed it proper to submit to the consideration of Government the propriety of being prepared to enforce its authority by more decisive means.

254. In reply to the reference on the subject of the contumacious conduct of the Zemindar of Sydapour, we were informed that the mode of proceeding in such cases having been fully defined in Regulation XXVII, 1802, it appeared only ne essary to point out the rules contained in that Regulation for the observance of the Collector, if the Zemindar should continue to resist the execution of the measures which had become necessary for the recovery of the arrears of Revenue due by him.

From the Chief Secretary to Government, in Cons., 18th May.

255. In answer to this observation, we begged leave with submission to remark that although the Regulation XXVII, 1802, does certainly define the mode of proceeding to be observed by Collectors in the recovery of arrears of Revenue and in confining defaulters, in the particular cases therein specified, we did not conceive that it was meant to define the mode, or to limit the measure, of coercion to be used in extraordinary instances where that proceeding might be openly and pertinaciously resisted.

To Government, in Diary Cons., 25th May.

256. In the case of the Zemindary of Sydapoor, as in all others, the rules for the recovery of arrears had been duly observed—the demand was made, but without effect—the attachment followed in as far as it could be effected, and the arrear being still unpaid, the accounts preparatory to the formation and consequent sale of a sub-division were called for; these however were withheld, and other attempts to frustrate the sequestration, manifested; the next prescribed step was the sale of the entire Zemindary.

Section 4.
Section 10.
Sections 5, 6 and 7.
Regulation XXVI, 1802.
See Collector's letters.
5th April } 1807
5th May }
In Cons., 9th April and 11th May.
Section 7, Regulation XXV.

257. At this conjuncture we had deemed it to be advisable to make the reference before-mentioned to His Lordship in Council; not with the view to recommend any deviation from the prescribed course of proceeding, but to suggest the expediency of being prepared to render that proceeding effectual; it being reasonable to suppose that a man who had resisted the process of the law through every intermediate stage would quietly submit to the last alternative.

To the Chief Secretary 11th, In Diary Cons., 14th May 1807.

258. Here we were led to observe that we considered the rules for the recovery of arrears, as contained in Regulations XXVI and XXVII, 1802, to be intended for a guide to the Collectors in general cases, premising on the part of the Zemindars submission to the conditions of their tenure, to the extent at least, of a free surrender of their lands for sale, or at farthest no greater degree of reluctance or evasion than naturally results from a desire to protract or elude the ultimate penalties of surrender of property, and imprisonment of person.

259. Ordinary cases of this nature, we remarked, might securely and with propriety be left to the cognizance of the Civil Magistrate; but when, as in the present case, a Zemindar manifests a disposition to retain possession of his *lands* in violation of the main condition of his tenure, we conceived that he outstrips the ordinary process and regulated provisions of the law, anticipates the ulterior penalties which it prescribes to be gradually resorted to, and exhibits a case of more serious contumacy, for which, as before observed, the measure of coercion cannot be prescribed, depending, as it must upon the power of the delinquent, his means of resistance, and other considerations of a like nature, obviously beyond the reach of any general Regulation.

260. We presumed that those parts of Regulation XXVII, 1802, to which the remarks contained in the Chief Secretary's letter were chiefly intended to apply, were Clause 1st, Section 13 and the Clauses of Section 14, one prescribing certain rules to be observed by Collectors in confining defaulters, the other enjoining the mode of proceeding to be adopted in case a defaulter should refuse to obey, or should resist the process issued against him.

261. With regard to this part of the Regulation, particularly the XIV and two subsequent Sections, we deemed it proper to explain what appeared to us an anomaly in the law prescribed for confining defaulters. According to the earlier Bengal Regulations, we observed that if a Zemindar omitted to discharge his arrears within the prescribed period, Collectors were enjoined to cause the defaulter to be arrested *forthwith*,—a process of arrest was laid down, and provisions made for cases of disobedience or resistance to the processes so issued,; it was, for instance, declared that if the defaulter should not surrender himself before the expiration of a time limited, the

Section 4 (Regulation XIV.) 1803.

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Judge, after the observance of necessary forms, should decree the proprietary right of the defaulter and of his heirs, to be forfeited to Government.

262. But for the better securing the recovery of arrears, it was subsequently found necessary (and it was accordingly enacted by the Governor General in Council) that instead of proceeding in the first instance to arrest as defaulter, his estate, if an actual proprietor of land, should at once be attached, and if a farmer of land, that his farm should be attached and his person arrested.

Clause 2nd, Section 23. Regulation VII, 1799.
This term throughout the Regulations applies only to those who hold farms from Government.

263. Accordingly, as the Regulations stand, an actual proprietor of land is not liable to imprisonment for arrears, unless in the following cases, viz., where his entire estate and personal property may be sold for the discharge of the arrear, and the proceeds of the sale may prove insufficient; or where his entire lands and personal property may be put to sale, and no person may appear to purchase them.—It followed, therefore, in our judgment that no process of arrest could *legally* issue against a defaulter until his estate should have been sold or at least, offered for sale, and it seemed also apparent that the penalty of forfeiture denounced against disobedience to the process of arrest, as well as the provisions generally of the XIV and two subsequent Sections of Regulation XXVII, 1802, apply in great measure to the original mode or order of proceeding for the recovery of arrears, when the process of arrest preceded attachment—that they were antiquated† or at least rendered unnecessary by the more recent provisionof Regulation VII, 1799, that they can apply only, if at all, where a Zemindary having been previously offered for sale, without effect, the defaulter may abscond to avoid arrest, and are irrelevant to the case of a refractory Zemindar in full possession. In any event, it appeared to us that they were never meant to preclude a recourse to other measures, necessary for enforcing the due execution of the law or subordination to the authority of Government.

Madras Code, Section 7, Regulation XXVII, 1802.

† NOTE.—The provisions of the earlier Bengal Regulations here adverted to, appear to have found a place in the Madras Code, in consequence of their not having been rescinded, or adapted to the charge of proceeding which took place, but merely (as is frequently the case in framing supplementary Regulations) declared to be applicable to the charge so far as they should be found to be consistent therewith—See Sec. XXIV, Regulation VII, 1799.

264. Regarding Sydapore, the next prescribed step, as already observed, would under ordinary circumstances have been the sale of the entire Zemindary, but under the explanation which is here given we apprehended that this measure, from the opposition of the Zemindar would be impracticable.

265. It was with extreme reluctance therefore, but from a conviction of the necessity of maintaining the new system of jurisprudence and supporting the authority of Government, in the eyes of the people, and of the contiguous Zemindars that in our previous address, we had recommended the adoption of the necessary precautions to render the interference of either effectual.

266. In the address here recited we endeavoured to explain the difficulties which the Collector must feel from the actual predicament of the Zemindar, the prescribed process of the law, and the orders of His Lordship in Council; meantime we instructed him, as intimated in our first letter, to repair to Sydapore, and after endeavouring by every reasonable means to reclaim the Zemindar to a becoming sense of his interest, his engagements and his duty, to report to us the effect, and await the result of our reference of the subject for the further orders of His Lordship in Council.

267. In our last address to the Collector, we expressed our earnest wish that every exertion might be made compatible with the respect due to the authority and Regulations of Government, for preventing the necessity of resorting to compulsory extremities; and under date the 14th June, we received a letter from him which was forthwith submitted to Government, reporting that on his way to Sydapore, he had been met by the Zemindar's Vakil with an offer of

In Diary Cons., 21st May.
From Mr. Greme, in Diary Cons., 22nd June.
To Government, in Diary Con., 22nd June.

From Government, dated 15th February, in Cons., 6th March 1806.

284. The latter proposition was adopted by His Lordship in Council and the allowance to all the Poligars consequently fixed at 18 per cent. on an estimated Revenue of 60,000 Pagodas, which amounts to 10,800 Pagodas.

285. It appearing however by the accounts of cultivation received for Fusly 1216 that the Revenue from the Chittoor Pollams in that year was not likely to be more than eighteen or twenty thousand Pagodas, a question was submitted by the Collector whether the payments to the Poligars should not undergo some alteration.

286. We were of opinion that no reduction could be made to the allowance of the refractory ejected Poligars without violating the public sanction under which it was regulated, but, with respect to the other Poligars, although we could not recommend that any alteration should take place in the allowance granted for their present support, (which probably, we remarked, might not be more than adequate to the purpose;) yet as they were not entitled under the terms of the Proclamation, to more than 18 per cent. on the actual nett Revenue, it did not appear to us that there would be any impropriety in indemnifying Government from the collections of future years for the loss which it must otherwise sustain, under the circumstances occasioned by the late unfavorable season.

To the Chief Secretary, in Diary Cons., 19th March 1807. From the Secretary to Government, in Cons., 9th April.

287. Upon this point we requested to be favored with the determination of His Lordship in Council and were informed in reply, that His Lordship in Council was not disposed to adopt a resolution which, under present circumstances might have the apparent effect of placing the Poligars, who had submitted to the authority of Government in a worse situation than that of the refractory Poligars, whose Pollams had been declared forfeited for ever. His Lordship therefore was pleased to defer to a future period the consideration of the propriety of reimbursing the Government for any loss which might be sustained by the principle adopted in paying the allowances of the Poligars of Chittoor agreeably to the orders of His Lordship in Council, conveyed to us under date the 15th February 1806, to which we had referred.

To Government, dated 31st December 1806. In Diary Cons., 2nd January 1807. From the Secretary to Government, dated 17th January. In Cons., 5th February 1807.

288. In the death of the late ejected Poligar of Pacall it was recommended that in the event of its being determined to continue the pension which he enjoyed, it should be distributed between his two sons and another claimant named Poluppa Naid; which arrangement being approved, was communicated to the Collector.

To Mr. Græme, dated 22nd, in Diary Cons., 23rd July 1807.

289. It appeared however from a representation recently addressed to the Town Major in the name of the eldest son, that he had not received any allowance for many months past, and that he was in consequence involved in difficulties and debt—this circumstance the Collector was desired to explain, at the same time to state his opinion of the proportion of the pension to be granted to each of the sons and Poluppa Naid, a point which appeared to have been left undetermined.

From Mr. Græme, in Cons., 6th August. To the Chief Secretary to Government in Diary Cons., 10th August.

290. In the Collector's reply which we submitted to Government, he explained satisfactorily the reasons which led him to discontinue the remittance of the Pacall family's allowance to Madras, and of that allowance he recommended the following distribution:—

	Monthly. Star Pags.	F.	C.	Annually. Star Pags.	F.	C.
To the eldest son Moodoo Ramuppa Naid	77	23	21	930	27	12
To the youngest son Appasawmy	66	33	54	801	26	10
To Poluppa Naid	66	33	54	801	26	10

291. The Collector observed, that as the two boys were still very young, the allowances here proposed if granted immediately would serve only to enrich needy dependents, that it would therefore be better not to give Ramuppa Naid more than 30 Pagodas, nor Appasawmy more than 20 Pagodas per month for the present, and that the remainder should be reserved in trust for them.

292. The Collector at the same time remarked that he had recommended the above distribution under the supposition that Government had already determined to continue the *whole* of the allowance which the late Poligar of Pacall used to receive, but that in any other case, he should offer his opinion that one-half of the allowances proposed would be sufficient.

293. We concurred in opinion with Mr. Græme as to the expediency of allotting a reduced allowance for the present support of the two boys; but as we knew not whether it were intended that the allowances granted to the ejected Poligars should devolve undiminished to their descendants, the Collector's observation on the propriety of reducing them, was left for the determination of Government.

From the Chief Secretary, in Cons., 4th September.

294. In reply, the determination of Government was communicated to us for reducing the allowance of the family of the late Poligar of Pacall in the proportion of one-fourth, it being considered to be desirable that in all cases pensions of this nature should be gradually diminished, and His Lordship desired that we would fix the allowance which might be requisite for the immediate support of the Poligar's two sons with reference to the above proportion, and that the surplus might be reserved for their benefit on the expiration of their minority.

SALEM.

From Mr. Hargrave, in Cons., 3rd August 1807. Star Pagodas 35,269-34-47.

295. Soon after the expiration of the late Fusly, the accounts were received from the Collector of Salem of the arrear of current Revenue outstanding in that District, which, though amounting to a considerable sum, in the aggregate appeared the less considerable when compared with the total Jumma, and when divided amongst the numerous Zemindars from whom it was due.

Advertisement, in Diary Cons., 13th August. To Mr. Hargrave, dated 11th, in Diary Cons., 13th August.

296. With the view to avoid unnecessary delay and at the same time to induce such of the Zemindars as possess the means, to discharge their proportions of the Government demands, we caused publication to be made of the sale of the Estates in due course, we did not however consider ourselves at liberty to dispense with the observance of the orders of Government regarding temporary remission and therefore repeated our orders to the Collector to report on that subject without further delay.

From Mr. Hargrave dated 1st, in Cons., 7th September 1807.

297. We soon afterwards received the required communication accompanied with an Abstract Statement, which shewed that most of the Zemindars who had fallen in arrear, had realized more than the amount of the permanent Jumma of their Estates and nearly all of them considerably more than the amount which they had paid to the Sircar.

To Mr. Hargrave, dated 9th, in Diary Cons., 10th September.

298. To grant any remission under such circumstances would have been entirely irregular and inconsistent with the intention of the orders of Government, of this the Collector was informed: at the same time, under the orders adverted to, we permitted the Collector to exercise his discretion in granting temporary remission in particular cases, where the Zemindars might make good the amount which they had realized from the under-renters and ryots, and where the Collector should be satisfied that their omission to make good the remainder might proceed from actual inability;

the temporary remission which might be granted in such cases, was however made subject to the ultimate approval and confirmation of the Board.

299. We remarked, withholding from the knowledge of the Zemindars the intentions of Government respecting remission, much inconvenience was avoided—the returns of produce were probably more correct than they would otherwise have been—already several of the Zemindars had discharged their arrear and been re-instated in possession of their lands; and as we informed your Honor there was every prospect that the amount of the Permanent Settlement would be almost completely realized.

To the Chief Secretary, in Diary Cons., 14th September.

300. By a letter recently received and submitted to your Honor, it appears that of the numerous Estates originally attached, eighteen only have been disposed of, and that the rest in number fiftythree, have been restored to their respective Proprietors, with the exception of two which continue under attachment.

From Mr. Hargrave, in Cons., 1st October.
To the Chief Secretary, in Diary Cons., 10th October.

301. In one instance only, it has been deemed expedient to grant remission, viz., to the Zemindar of Parmutty—the amount remitted is Star Pagodas 308, and will be recovered with the first Kist of the current year.

302. Our sentiments with regard to the expediency of upholding the principles of the Permanent Settlement, in this and other Districts notwithstanding the indulgence which had been extended to the Proprietors of the jaghire Estates, had been already stated to the Governor in Council, and the good effects of that policy, it will be observed, have been such as we anticipated.

From Mr. Hargrave, in Cons., 23rd March.
Do. do. in Cons., 6th April.
To do. in Diary Cons., 9th April.
From do. in Cons., 9th do.
To do. in Diary Cons., 23rd
From do. in Cons., 25th May.
Do. do. in Cons, 11th June.
To do. in Diary Cons., 20th July.
From do. in Cons., 3rd August.
To do. in Diary Cons., 13th Do.
From do. in Cons., 31st August.
Do do. in Cons., 7th September.
Do. do. do. 7th Do.
To do. in Diary Cons., 10th do.
From do. in Cons., 21st do.
Do. do. in Cons., 24th do.
Do. do. do. 1st October.
To do. in Diary Cons., 5th do.

303. For the detail of our correspondence with the Collector, we refer to the letters noted in the margin.

SOUTHERN DIVISION OF ARCOT,

To Government, dated 17th, in Cons., 17th September 1807.
From Mr. Ravenshaw, in Cons., 7th September.

304. We lately addressed your Honor in Council on the Settlement of the Revenues of this Province for Fusly 1216, and submitted the Report of the Principal Collector with the Statements accompanying.

305. The amount of the Revenue of Fusly 1216 was Star Pagodas 537,231-37-44, being Star Pagodas 2,31,157-15-14 below that of the previous year, as shewn by the following Statement:—

Abstract Comparative Statement of Revenue in the Southern Division of Arcot for Fusles 1215 and 1216.

	Fusly 1216.														Fusly 1215.														Increase.						Decrease.					
	Land Revenue.		Farms and Licenses.		Salt Revenue.		Sayer Revenue.		Total.				Total.		Land Revenue.		Farms and Licenses.		Salt Revenue.		Sayer Revenue.		Total.															
	S. Pags.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. Pags.	F.	C.	S. P.	S. Pags.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. Pags.	F.	C.	S. P.	F.	C.	S. Pags.	F.	C.
Principal Collector's Divi.	3,31,639	24 24	1,135	17	816,200	0 0	...	...	2,56,961	4	7	5,418	3,31,639	24	24	1,135	17	816,200	0	0	23,002	11	33	14,590	2,56,961	4	7	5,418	12	77	97,732	8	17						
sion	...	...	...	...	...	...	...	...	2,31,639	24	24	1,135	2,31,639	24	24	1,135	17	816,200	0	0	23,002	11	33	14,590	2,31,639	24	24	1,135	17	816,200	0	0	23,002	11	33	14,590	1,04,190	40	24
Tirumally, do. ...	1,69,239	80 57	187	0	...	...	...	...	1,69,239	80	57	187	1,69,239	80	57	187	0	...	...	...	...	...	...	...	1,69,239	80	57	187	0	...	...	...	...	...	...	75,086	4	15
Arcot, do. ...	2,13,207	92 54	15	0	...	...	...	...	2,13,207	92	54	15	2,13,207	92	54	15	0	...	...	...	...	...	...	...	2,13,207	92	54	15	0	...	...	...	...	...	...	4,495	30	30
Arrack Rented	...	...	13,252	30 47	...	...	...	...	13,252	30	47	...	...	...	...	13,252	30	47	...	...	...	...	...	...	...	...	...	13,252	30	47	...	...	...	...	...	29,553	16	55
Sayer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23,002	11	33	...	...	...	...	...	...	...	...	...	...	...	...	5,522	32	37
Total...	7,14,596	35 56	14,590	3	16,200	0 0	23,002	11 33	7,68,389	10	58	21,500	7,14,596	35	56	14,590	3	16,200	0	0	23,002	11	33	21,500	7,68,389	10	58	21,500	5	50	16,200	0	0	23,002	11	33	14,590	5,522	32	37
																															Deduct						2,86,680	2	51
																															Increase...						5,522	32	37
Fusly 1215...	7,14,596	35 56	14,590	3	16,200	0 0	23,002	11 33	7,68,389	10	58	21,500																										
Decrease ...	2,11,002	35 56	4,601	3 63	5,300	0 0	20,823	16 55	2,31,167	15	14	16,090																			Nettdecrease						2,31,157	15	14

The total decrease amounted to Star Pagodas 2,36,680-5-51 and arose from the following items:—

306. From ordinary remissions granted on account of bad seasons there was a decrease of Star Pagodas 1,50,402-39-4.

307. From extraordinary remissions granted on account of the unusual severity of the late season, there was a decrease of Star Pagodas 28,976-16-70.

308. Respecting these ordinary and extraordinary remissions on account of the severity of the season, after what the Collector stated, we had little to observe but that they were absolutely necessary, that they appeared to have been judiciously distributed, and that considering the general distress and the peculiar afflictions of this in common with the other Provinces of the Carnatic, we were satisfied at the realization of so considerable a revenue.

309. The next item of decrease amounted to Star Pagodas 28,809-15-43 and consisted chiefly of the reduction occasioned by the Survey rent established on the principle of an equal division between the Government and the Ryot which has been introduced into seven districts.

310. As we consider a light assessment especially in the present circumstances of this Province to be the only sure source of future prosperity, we acquiesced with pleasure in this reduction; however, as it was occasioned by the introduction of the Survey rent, we postponed offering our opinion on this subject until Mr. Ravenshaw should have reported on the Survey.

Arrack	4,823 36-20
Town duties ...	18,602-33-51
Star Pagodas ...	23,426-27-71

See Paras. 895 to 948.
To the Commanding Officer of Vellore—house tax transferred Star Pagodas. 2,814-10-19
To the Commercial Resident Sea Customs 2,250-25-4
Pagodas. 5,064-35-23

311. The next item of decrease consists of Arrack revenue, and town duties abolished, and amounted to Star Pagodas 23,426-27-71. We could not avoid expressing our concern at the loss of Revenue derived from unexceptionable a source as Arrack rent, and in addition to what had been already stated in our letters of 24th March, 25th May and 29th June 1807, we informed your Honor that we should take an early opportunity of addressing you again on the subject. The last item of decrease consisted of heads of revenue transferred to other Departments and amounted to Star Pagodas 5,064-35-23.

312. Thus we accounted for the gross decrease amounting to Star Pagodas 2,36,680-5-51. The increase which reduced this sum to a nett decrease of Star Pagodas 2,31,157-15-14, arose chiefly from Salt, the increase from this source in the last year being Star Pagodas 5,300.

313. We were concerned to observe that Mr. Ravenshaw thought that the extreme severity of the season had not only baffled every attempt to improve the immediate sources of Government and the condition of the people, but had reduced both so low that some years must elapse before the revenues of Government and the condition of the inhabitants could be restored to their former comparative prosperity. We expressed our hope, however, that the indulgence which had been afforded, the moderate and conciliating management which had been observed, and more propitious seasons, will have more speedy effects in restoring the Revenues of the Province.

314. Numbers of poor persons had been employed on public works and the completion of those works will tend to improve the resources of the country.

315. Notwithstanding the extreme distress occasioned by the failure of the latter rains of Fusly 1216, the earlier rains of the current Fusly, the loss of their dry grain crops and the great mortality of their cattle relative to which we addressed Government in our separate correspondence, the inhabitants are convinced that every thing has been done by Government to alleviate their miseries. Mr. Ravenshaw thinks that they have improved in their moral character, have evinced a confidence in the Government, have relinquished the vices of which they were so often accused, and have exhibited a readiness to cultivate and to settle with the officers of the Circar without the practice of force on the one side, or fraud on the other.

To Government, 31st March, in Cons., 23rd March 1807.
To the Chief Secretary to Government, 16th April, in Diary Cons., 23rd April. do.
To do. 29th June, in Diary Cons, 2nd July. do.
To do. 16th July, in Diary Cons., 20th do. do.
Chief Secretary to Government, 27th July, in Diary Cons., 30th July 1807.
Do. 13th August, in Diary Cons., 17th August do.
Do. 31st do. in Diary Cons., 4th September, do.
Do. 14th September in Diary Cons., 17th do. do.

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316. We had great satisfaction in observing that the abovementioned Jumma, excepting a balance of about 1,644-13 had been collected; and in pointing out to your Honor's notice the favorable mention made by the Principal Collector of the conduct of Messrs. Hyde and Ross, his Sub-Collectors.

317. In the 73rd and following paras. of the letter from the Honorable Court of Directors under date 23rd July 1806, transmitted with the orders of the Right Honorable the Governor in Council for our information and guidance under date 1st April 1807, we were referred to a Memorial of Lieutenant-Colonel Graham, late Collector in the Southern Division of Arcot, and directed to compare with that of Lieutenant-Colonel Graham the several subsequent Settlements of that Province, with the view of exhibiting any farther information exculpatory of Lieutenent-Colonel Graham's conduct.

318. The paras. of the Memorial alluded to were not sent with the letter of the Honorable Court.

319. On this occasion we subjoined the following Abstract Statement comparative of the several Settlements of Revenue in that Province; from that of Lieutenant-Colonel Graham in Fusly 1211, until the last in Fusly 1216 observing that the amount of these Settlements respectively as your Honor must be aware had been influenced by a variety of causes, some of them systematic, some of them adventitious, that the amount therefore could not, as we presumed, be considered a fair rule of judgment; that it was not, we believed, the comparative amount of collections, but the principles upon which the collections as well as the disbursements were made, that was considered the error of Lieutenant-Colonel Graham's administration, and that after the ample investigation which that administration had undergone, and the detailed reports of every succeeding Settlement already made, we hoped it would not be required of us to revive the discussion of the subject.—

Abstract Comparative Statement of the amount of the several Settlements of Revenue in the Southern Division of Arcot, from Fusly 1211 *to Fusly* 1216 *inclusive.*

		Increase in Fusly 1211.			Decrease in Fusly 1211.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Major Graham, Fusly 1211	7,09,923	35	69	...	...	...	...	...	...
Mr. Garrow, „ 1212	9,88,931	8	47	2,79,007	14	58	...	...	...
Major Macleod „ 1213	7,15,419	26	32	5,495	32	43	...	...	...
Major Macleod and Mr. Ravenshaw „ 1214	5,20,540	3	55	...	...	...	1,89,383	32	14
Mr. Ravenshaw „ 1215	7,68,389	10	58	58,465	16	69	...	...	...
Mr. Ravenshaw „ 1216	5,37,231	37	44	...	...	...	1,72,691	40	25

320. The amount of Tuckavy authorized to be distributed in this District for the current Fusly amounts to Star Pagodas 40,000; a similar amount was authorized in Fusly 1216, but in consequence of the extent of cultivation having necessarily been limited by the severity of the season, a considerable portion of it was not disbursed; there could however, be little doubt, that the whole would be required in the current year, and possibly more if the season should prove to be favorable.

To the Chief Secretary, in Diary Cons., 23rd July.
From do. do. in Cons., 30th July.

321. Under date the 4th June 1806, we transmitted to the Principal Collector in the Southern Division of Arcot, copy of a letter addressed to us by Melikul Nissa Begum, second daughter of the late Nabob Wallajah, wherein she preferred a claim to certain balances in grain, and the money alleged to have been outstanding in her late Jageer of Wandewash at the time of its resumption and subsequently under date the 21st October last, we transmitted to the Principal Collector copy of a further letter to us from the same lady, with accounts enclosed, in which the balance in grain was stated to be Cullums. 7,338, 0 M. 2. M. and the balance in money to amount to Star Pagodas 529-9-$\frac{1}{16}$.

In Diary Cons., 4th June 1806.
In Cons., 2nd June 1806.
In Diary Cons., 23rd October 1806.
In Cons., 20th October 1806

322. We directed the Collector to investigate this claim, and to endeavour to afford such an explanation thereof as might lead to a satisfactory judgment of its merits. In pursuance of these orders he furnished a Report which appeared to contain the best information at this time procurable, and though that information was not so explicit as could have been wished, we presumed it would be deemed sufficient to warrant a decision.

From Mr. Ravenshaw dated 6th in Cons., 16th April 1807.

323. In the letter from Major Graham under date the 22nd September 1801, to which the Collector referred, a quantity of paddy "said to consist of 7,338 Cullums" was mentioned as being under sequestration in the District of Wandewash and claimed by the agent of the Jageerdar; and the orders to Major Graham in reply directed him to dispose of the grain to the best advantage and retain the proceeds in deposit.

In Diary Cons., 28th September 1806.

324. Whether, in compliance with these orders, the grain, or any part of it, were sold, and if so at what price could not now be traced with positive certainty; we were at the same time informed that, according to the accounts of the Curnums, it appeared that of Cullums 7,165-11 Mds. of grain stored in the Jagheer villages of Wandewash, Cullums 1,176-8¼ were disposed of by the Jagheerdar and Cullums 5,771-6 by Major Graham's servants, and that a balance remained due of Cullums 217-8¾. We were likewise informed that the difference between the quantity claimed by the Begum, and that reported by the Curnums might be attributed to the circumstance of one village, Sendy Satchee, not being included in their accounts.

325. The value of the grain said to have been disposed of by Major Graham's servants amounted at 4½ Cullums the Pagoda to Star Pagodas 1,282-25; and we were informed that on reference to the Treasury Accounts of 1801 and 1802, an entry nearly to this amount had been traced as the proceeds of the sale of grain in the Ellingaud District, which according to the former division comprised Wandewash, but that no particulars appeared with respect to the quantity sold, the rate of sale, or whether it were on account of grain stored in the Jagheer or in the Circar villages.

Viz., Cullums 5,771-6.

326. Upon the whole there appeared, in our opinion, sufficient reason to infer that this was part of the grain claimed by the Begum; and as Government consented to relinquish to other Jageerdars the proceeds of such produce as remained in suspense at the period of the cession of the Carnatic, we recommended to Government that a tender should be made to the Begum, of the amount above stated, viz., Star Pagodas 1,282-25.

To Government, in Diary Cons., 18th June 1807.

327. With respect to the balance of 217-8¾ Cullums, of grain and to the money balance before stated, of which it did not appear that any part had been realized, we were of opinion that it might be proper to inform the Begum that after the lapse of so many years, and the impoverished condition of the people, these balances were most likely irrecoverable.

From Government, in Cons., 23rd July 1807.

328. The adjustment proposed by us of the claim of Melik-ul Nissa Begum was approved by His Lordship in Council.

329. Under date the 31st July 1806, we submitted to His Lordship in Council a letter from the Principal Collector in the Southern Division of Arcot containing propositions relative to the provision of a maintenance for the Cavelgars, and for improving the condition of the Taliars of this Province.

In Diary Cons., 4th August 1806.

330. We were informed in reply that Mr. Ravenshaw's suggestions would be taken into consideration at a future opportunity, and that in the meantime it was His Lordship's desire that the Cavelgars should be maintained from the produce of the Cavelly lands, and that such assistance should be extended to the more indigent village watchers from the same funds as they might be considered indispensably to require.

From Government, in Cons., 22nd September 1806.

331. We communicated these orders to the Collector, and under date the 2nd April last, received from him a letter stating that he had made particular enquiry with the view of ascertaining those amongst the Talliars who were "the more indigent," and had found that there were no less than three hundred and sixty-two who had been employed for sometime past without receiving any reward for their service. He observed that the monthly pay of these persons at the rate of 2½ Rupees, which was the least they could be expected to serve for, would amount to Pagodas 258-24-72½ or to Pagodas 3,102-28-70 per annum.

To Mr. Ravenshaw, dated 22nd, in Diary Cons., 25th September 1806.
From Mr. Ravenshaw, dated 2nd, in Cons., 9th April 1807.

332. With regard to the Cavelgars, he observed that the authority "to maintain them from the produce of the Cavelly lands" was so indefinite that he had felt himself at a loss how to act, that it neither approved his proposition for granting to them an allowance equal to 15 per cent of their former receipts, nor specified any other allowance, and that he had therefore, been induced to follow a medium course and to grant them 10 per cent. which he estimated would amount, in the aggregate to Pagodas 4,400 per annum.

333. On reviewing the previous correspondence with His Lordship in Council on this subject, it appeared to us to be His Lordship's intention that the Collector should exercise his discretion in granting the provision proposed, to the extent which might be deemed necessary, with reference to the limitation originally stated, and having communicated this opinion to the Collector, we received from him a further letter in which he estimated that it was his intention to avail himself of that opinion and to extend the allowance of the Cavelgars to 15 per cent. of their former receipts, as at first recommended.

To Government, dated 31st July.
In Diary Cons., 4th August 1806.
From Government, dated 10th, in Cons., 22nd September 1806.
To Mr. Ravenshaw, dated 11th, in Diary Cons., 13th April 1807.
From Mr. Ravenshaw, dated 12th, in Cons., 21st May 1807.

334. Respecting the Talliars, the Collector observed that if he were to resume the lands and fees of all, and grant to them monthly allowance of 2½ Rupees in lieu thereof, it would involve a disbursement to the amount of Pagodas 31,360-30-45 per annum, whilst the value of the lands and fees, supposing the whole to be available, would not exceed Pagodas 16,200-35-68¾. We explained that the proposition contained in his letter of the 2nd April had not reference to the Talliars in general, but only to such as, under the Cavelly system of Police, received an allowance from the Cavelgars, and being neither in the enjoyment of lands or fees, had consequently served without any emolument whatever since the abolition of that system, or rather, since the introduction of the new Police Establishment.

335. From this explanation it appeared that, exclusive of the Talliars who derived their support from privileges of office, there was an additional Establishment whose pay at the rate proposed would amount to Pagodas 3,102-28-70 per annum. If the charge should be admitted, the Collector recommended that he might have authority to defray it from the 1st September

last, to which we could offer no objection, but with respect to the expediency of continuing to support this Establishment to the proposed extent, we acknowledged that we could not subscribe to the opinion of the Magistrate and the Collector, and we moreover expressed to His Lordship our opinion that if His Lordship should consider a reduction necessary, it should rather be made from the Establishment of the Tannah Peons than from that of the Talliars.

To Government, in Diary Cons., 13th June 1807.

336. His Lordship in Council having attentively considered the correspondence submitted, informed us in reply, that he considered it to be essential that an allowance should be granted for the support of such Talliars as had been hitherto destitute of any provision, and it appeared to His Lordship that the sum of 2½ Rupees per month which had been proposed by the Principal Collector was in all respects moderate. His Lordship was accordingly pleased to sanction that allowance, amounting to the annual charge of Pagodas 3,102-28-70.

From the Chief Secretary, in Diary Cons., 23rd July 1807.

337. Both the Reports of the Principal Collector and of the Magistrate of Verdachellum agreed in attaching considerable importance to the maintenance of the Establishment of Talliars on an adequate footing; but there appeared cause to believe that the aggregate strength of the Police Establishment of the Southern Division of Arcot was larger than could be indispensably required, and that a reduction of the number of Tannah Peons might be effected without any inconvenience. It was accordingly the desire of His Lordship in Council that we would direct the Principal Collector to make a farther communication to the Magistrate of his sentiments on this subject, as the Magistrate has been instructed to revise the Establishment of Tannah Peons in his Zillah.

338. His Lordship in Council was pleased to authorize the payment of the allowance granted to the Talliars from the 1st of September 1806, and His Lordship farther confirmed the allowance which has been granted for the support of the Cavelgars.

339. Conformably with orders from Government under date the 14th February last, we procured from Mr. Ravenshaw, and submitted to His Lordship in Council, an account of the situation and value of fifty cawnies of nunjah land which it had been determined to assign to a Subadar named Syed Cassim.

From the Secretary to Government, in Cons., 28th February 1807.
To the Chief Secretary, in Diary Cons., 6th July 1807.

340. We recommended in this instance that the land which the Subadar had selected should be confirmed to him by a Sunnud; but in every further case, we were of opinion that the Collector's observation respecting the propriety of limiting the value instead of the extent of such assignments ought to be attended to.

341. His Lordship approved this suggestion with respect to the limitation of future grants of this nature, but was pleased to direct that a grant should be prepared for the spot of ground selected by Syed Cassim, in consequence of the assurance which he had received.

From the Secretary to Government, in Cons., 16th July 1807.

342. We, under date the 14th ultimo, submitted for the information of your Honor in Council a letter from the Principal Collector in the Southern Division of Arcot, accompanied with a return of the number of inhabitants emigrated, of the number of indigent persons who have been employed on Public Works, and of the number of cattle perished to the end of July last.

To the Chief Secretary, in Diary Cons., 17th September.
From Mr. Ravenshaw, in Cons., 14th September.

343. The return of persons employed on Public Works was incomplete, some of the Tahsildars having furnished an account of the number employed in July only, whilst others had furnished accounts of the total number employed during the whole period of the scarcity—the result however was sufficient to show that much benefit must have attended the measure, and the Collector promised a more correct return for the month which has just expired.

344. The mortality had been so great amongst the cattle, that the advance of Tuckavy amounting to 40,000 Pagodas which was authorized by Government under date the 25th July last was not found to be sufficient: the Collector accordingly requested authority to make a further advance of 28,600 Pagodas, and in consideration of the extraordinary severity of the season recommends that a proportion of one-third of this amount should be permitted to remain in the hands of the Ryots until the next Fusly, which was recommended by us and approved by your Honor in Council.

See Para. 329.
From Mr. Ravenshaw, in Cons., 14th September 1807.
From the Secretary to Government, in Cons., 10th October.

GUDDALORE AND PONDICHERRY.

345. On receipt of the orders of Government under date the 31st December last, in reply to our Report respecting the assessment in perpetuity of the lands of Cuddalore and Trivandipuram, we furnished the Collector with a transcript of those orders accompanied with the requisite instructions, and at the same time required his opinion whether it were advisable to proceed immediately to the sale of the Estates, or to wait the expiration of the Fusly year.

In Cons., 29th January 1807.
See last General Report.
To Mr. Fallofield, in Diary Cons., 9th February 1807.

346. Under the circumstances attendant on an uncommonly adverse season, the Collector deemed it to be advisable that the sale of the Estates should be deferred, and we concurred in opinion with him that the delay would prove no less for the advantage of Government than of the future proprietors.

347. Mr. Fallofield's Report on the different points to which his attention was directed by the orders before mentioned was received under date the 6th July, and was immediately submitted to His Lordship in Council for the purpose of receiving His Lordship's orders previously to advertising the Estates for sale.

From Mr. Fallofield, in Cons., 16th July 1807.
To Government, in Diary Cons., 30th July 1807.

348. His Lordship having concurred in our suggestion that a certain extent of land in the environs of Cuddalore town and harbour should be reserved in the hands of Government, that the gardens and plantations enclosed in the Districts of Cuddalore and Trivandipuram since the year 1772 should be assessed with a fixed moderate Quit Rent, and that all Russooms and Marahs should be added to the permanent rent receivable by Government and be by its officers paid in money to those entitled to receive them, we took this occasion to subjoin an Abstract shewing the result of these arrangements as affecting the demand from the future proprietors of the Estates.

	Star Pagodas.
The permanent Jumma of the Cuddalore Estate as fixed by Government...	5,000
Deduct Teerwa on 36 cawnies, 31 coolies of land in the environs of Cuddalore reserved by Government	123
Permanent rent or Jumma	4,877
Add Quit Rent on gardens, &c. enclosed since the year 1772	123
Add Pagoda and Tookery Marahs calculated on the amount of the Permanent Settlement	138 1/12
Total amount payable by the future Proprietor...	5,138 1/12

	Star Pagodas.
The permanent Jumma of the six Estates of Trivandipuram as fixed by Government	9,800
Add Nautawar's Russooms at 5 per cent. calculated on the amount of the permanent rent, to be collected and appropriated by the future Proprietors	490
Permanent rent or Jumma	10,290
Add Quit Rent on gardens, &c., enclosed since the year 1772	75
Add Pagoda, Chuttrum, Poligar and Tookery Marahs calculated on the amount of the Permanent Settlement.	573⅛
Total amount payable by the future Proprietors...	10,938⅛

349. The proportion of this sum of Star Pagodas 10,938⅛ assessed on each of the six Estates of Trivandipuram was shown in the detailed Statements 8, 9, 10, 11, 12 and 13 and in the Abstract Statement 14 transmitted by the Collector.

350. In the two Jageer villages of Chinnamanaickpollam and Naidpet composing the Estate of Chinnamanaickpollam, no Russooms or Marahs are collected, nor are there any gardens or enclosures subject to Quit Rent; consequently the amount demandable from the Proprietor of this Estate remained as before fixed by Government at Star Pagodas 1,150.

351. The Quit Rent proposed to be levied on gardens enclosed since the year 1772 was regulated at one-half of the teerwa with which they would be chargeable as Circar land; we concurred with the Collector in considering this assessment to be reasonable and moderate, and although we deemed it advisable for the sake of convenience, that the amount should be receivable through the Proprietors of the Estates, the owners of the gardens, we remarked, would be fully secured against all exaction or interference by the certificates which it was proposed to issue to them.

See Form of Certificate No. 18.

352. The land which was separated from the Cuddalore Estate for the purpose of being retained in the possession of Government measures in breadth 220 yards, or one-eighth of a mile on the west face and on the north and south ends of the town respectively. Besides this to the eastward between the town and the sea, there is a bed of land extending from the old bar near the ruins of Fort St. David to the northward to the present bar about half a mile to the southward of the town; the Collector recommended that this tract of land should likewise be reserved, which we approved and intimated our intention of causing the whole of the reserved land being 1,027 square cawnies to be distinctly marked out, and a plan thereof to be prepared for the purpose of guarding against future encroachments.

353. The Revenue arising from the cultivable land comprehended within the new boundary amounts to 123 Pagodas per annum, which with the teerwa on about 13 cawnies of cultivable land on the site of the ditch (which was filled up at the time the fortifications were destroyed) will continue to be collected by the Officers of Government.

354. Regarding the commission of 5 per cent. on the annual nett Revenue enjoyed by the Nautawars or Reddies of Trivandipuram in commutation of certain privileges alleged to have been anciently granted to them by the Rajahs of Gingee, we had been informed that His Lordship in Council entertained considerable doubts of the expediency of continuing that charge upon the Revenue, and considered it desirable that some other means should be devised of compromising their claims, without subjecting Government to a perpetual expense of this nature.

355. Previously to deciding this question, His Lordship had required a fuller explanation of the circumstances which might, in our opinion, entitle the Nautawars to a continuance of the allowance; meantime His Lordship directed that the amount should be added to the permanent rent, and in the event of its being continued to the Nautawars, be disbursed from the public Treasury.

356. Conformably with the latter part of His Lordship's orders, the commission computed on the permanent rent was added thereto, as already shewn, but with regard to the claims of the Nautawars to a continuance of an equivalent allowance, the Collector stated that he was unable to furnish any further information than that which was contained in his former Report, and accompaniments submitted to His Lordship under date the 11th December.

357. The circumstances under which the privileges were originally granted to the Nautawars, the renewal of these privileges by the Chief and Council under the authority of Government in the year 1775 after they had been for a while suspended, their final abolition in 1779 and the subsequent grant of a commission of 5 per cent. in lieu thereof, were the considerations which chiefly weighed with us in recommending that the allowance should be continued—it was true we explained that neither the cowle here adverted to, nor that given by the Chief and Council in 1775 declared the grant to be hereditary; and as the services of the Nautawars would be no longer required, we were disposed to concur in opinion with His Lordship that Government should not be subjected to a perpetual expense on their account.

358. It was suggested by the Collector that a sum of 250 Pagodas per annum should be allowed to the Nautawars from the time of the sale of the District, and continued to them or their descendants for a period of ten or fifteen years, and then to cease altogether—it appeared to us, however, that it were better to continue to each of the present incumbents his proportion of the full commission amounting to 490 Pagodas by way of pension for life.

359. The amount of the commission for Fuslies 1213 and 1214 which had been retained in deposit was paid to the Nautawars conformably with His Lordship's orders, and the commission for the two succeeding Fuslies 1215 and 1216 being also in deposit, we requested authority to pay them the amount, estimated at Star Pagodas 889-23-60, although the proportion collected at the date of Mr. Fallofield's communication was only Star Pagodas 685-32-26.

360. In a representation from the Nautawars submitted with the Collector's letter, they offered to become Proprietors of the six Estates of Trivandipuram, and declared their willingness to pay the permanent Jumma, provided the Estates were not put up to sale, and that their commission on the Revenue were continued to them.

361. That the estates would be likely to be much better managed by the Nautawars than by persons less acquainted with the District and less interested in it, could not, we remarked, admit of dispute—the loss of the premium which, we observed, would probably amount to a considerable sum, was the only consideration, and against this we observed might be set off the proposed allowance to the Nautawars on account of commission, which we thought there could be no doubt that they might be readily brought to relinquish.

362. The Renter of the villages of Chinnamanaickpollam and Naidpet, whose lease expired on the 12th July, we were informed had consented to become the Proprietor of that Estate on the permanent Jumma fixed by His Lordship of 1,150 Pagodas per annum, instead of 1,000 Pagodas as himself had proposed.

363. With regard to this man's claims on account of the resumption of the Salt and Sayer of his Farm, he was supported by the Collector in his representation that the mere grant of the Farm to him on Zemindary tenure without purchase would not afford him an equitable compensation. His losses had amounted to Star Pagodas 1,001-13-63, and upon the fullest consideration of all the circumstances of his case, the Collector was of opinion that the half of these losses, being Star Pagodas 500-29-9-0 should be made good to him, and that he should be appointed Proprietor of the Estate on the annual Jumma above stated, which arrangement we submitted for His Lordship's approval and confirmation.

From the Secretary to Government dated 1st August, in Cons. 7th September 1807.

364. The orders of Government in reply to the reference above recited, are dated 1st August, and were received by us under date the 4th ultimo.

365. His Lordship observed that the propriety of deferring the sale of the lands of Cuddalore and Trivandipuram in perpetuity in a season could not be doubted, and His Lordship therefore concurred with us in approving this measure.

366. The lands which were directed to be reserved in the management of Government, having been separated from the Estates, His Lordship in Council approved the measures which we proposed to adopt for obviating any future claim upon them, or upon the sandy plain reaching along the sea shore from the old to the present bar, which it was also intended to reserve.

367. The Governor in Council approved the measure of collecting the Quit Rent on the inclosed gardens, through the channel of the Zemindars, in whose Zemindary they are situated, and of receiving the Marahs through the same channel, making the total amount to be paid by the Zemindar of Cuddalore Star Pagodas 5,138⅛ and by the Zemindars of the six Estates of Trivandipuram Star Pagodas 10,938¼.

368. The rate of Quit Rent proposed to be levied on the gardens enclosed since the year 1772, viz, half the usual teerwa, His Lordship concurred with us in considering to be moderate, and His Lordship in Council approved the form of certificate which we proposed granting to the possessors for the purpose of guarding them against any attempts on the part of future Zemindars to augment it.

369. The Governor in Council desired that the amount of Nautawars' privileges due to them for Fuslies 1215 and 1216 estimated at Star Pagodas 889-23-60 might be paid to those persons agreeably to our recommendation.

370. As we had appeared to favor the proposal of the Nautawars to become Proprietors of the six Estates of Trivandipuram without purchase provided they would relinquish all future claims to their privileges, the Governor in Council was pleased to acquiesce in that arrangement, and desired that the Collector might be instructed to propose it to them.

371. The Renter of Chinnamanaickpollam and Naidpet having accepted the proprietary tenure of those villages on the terms proposed to him of 1,150 Pagodas per annum, the Governor in Council directed that a Sunnud should be prepared for him, and as the loss which he sustained by the resumption of the Sayer and Salt Revenue of his Farm was stated by Mr. Fallofield to be Star Pagodas 1,001-13-63, His Lordship in Council authorized the payment of that amount to Appoo Moodelly.

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372. These orders were duly communicated by us to the Collector, and with regard to the intention as of conferring the Estates of Trivandipuram on the Nautawars without purchase upon the conditions abovementioned so soon as the Collector shall have communicated to us their acceptance or rejection of those conditions, we shall be enabled to determine whether to advertise them for sale or otherwise.

To Mr. Fallofield, in Diary Cons., 10th September 1807.

TANJORE AND TRICHINOPOLY.

373. Our Report on the Settlement of the Revenues of the Province of Tanjore for Fusly 1215 having been considered by the late Right Honorable the Governor in Council to contain evidence of the inaccuracy of some of the data assumed by the Collector in the foundation of that settlement, data which appeared also to have been without authority held out to the inhabitants as the permanent rule of all future assessments, His Lordship in Council thought fit to appoint a Committee, consisting of Messieurs Hodgson, Wallace and Captain Blackburne, for the purpose of communicating to the inhabitants the disavowal of Government of the engagements into which Mr. Wallace had entered, of proposing an improved and more equitable plan of settlement for future years, and of reporting on other subordinate points referred to in the instructions with which the Committee were furnished.

See General Report dated 5th October 1806.

See General Report dated 25th February 1807.

374. The final Report of the Committee on the result of their investigations was transmitted to us in a letter from the Secretary to Government under date the 11th April last, together with a Report previously received from the Committee under date the 23rd January respecting the settlement of the then current Fusly 1216.

In Cons., 7th May 1807.

375. The advanced period of the season at which the Committee was appointed, rendered necessary an early decision on the mode of realising the current Revenue, and measures were accordingly adopted by the Committee for that purpose, as reported in their letter of the 23rd January abovementioned, and which received the approbation and sanction of His Lordship in Council.

376. His Lordship in Council did not consider it necessary to follow the minute statements of the Revenues of Tanjore contained in the final Report of the Committee—these were considered by His Lordship to afford ample evidence of the ability, industry and judgment with which the duty entrusted to them had been discharged, but it was deemed sufficient for the immediate purpose in view to communicate His Lordship's decision on the points which had been submitted to his consideration.

377. The concise but satisfactory description which the Committee had given of the advantages and disadvantages attending the three kind of rents, namely, the "Ryotwar Rent," the "Village Rent," and the "Mootah Rent" as applicable to Tanjore, determined His Lordship to reject the first and the last of these modes, and to adopt the system of "Village Rents," which appeared most conducive to the interests of the inhabitants and of the Government in the present state of the Province, while it was liable to the fewest objections, and would admit of an easy transition to either of the other modes to which the preference might be ultimately given as a measure of permanency.

378. The basis of the "Village Rent" it was observed would be founded on an application to an estimated prudence of the present rates of warum which it was the intention of His Lord-

ship in Council to continue where the Merassidars might engage for the rent, but where they might refuse to accede to reasonable terms of settlement, His Lordship in Council was disposed to consider as available the reduction of warum which had been recommended by the Committee, and in such cases it was the desire of His Lordship in Council that we would take into consideration the extent to which the reduction should be made on the principles suggested by the Committee.

379. The revision of the warum on punjah lands on the principles stated by the Committee, appeared also to be a measure dependent on the determination of the Merassidars, and His Lordship in Council desired that the orders relative to the nunjah warum might be considered applicable to that on punjah lands.

380. Although His Lordship in Council considered the arguments stated by the Committee in favor of augmenting the assessment on Soornadayem lands to warrant a departure from the rule which was prescribed by His Lordship's orders of the 7th February last for regulating the assessment with reference to the description and quality of soil only, the measure which the Committee recommended appeared to His Lordship to impose a disproportionate tax on the labor bestowed in the cultivation of Soornadayem lands; and His Lordship accordingly resolved that the assessment on this description of land should not exceed the highest rates on nunjah lands in the same village.

381. The Governor in Council was pleased to adopt the recommendation of the Committee for limiting the assessment on lands cultivated with Indigo, Cotton, Tobacco, or Shannel to the rates established on punjah lands in the village.

382. His Lordship in Council was also pleased to resolve that the produce of Topes of Fruit Trees, should in future be divided in the proportion of one-third to Government and two-thirds to the Merassidars; and that all trees within enclosures, denominated Backyards, and all single trees, should be exempt from tax.

383. The Governor in Council did not approve the suggestion of the Committee for inviting at the same time proposals for a Village and for a Mootah rent, as it appeared to be a measure equivocal in its nature, and calculated to suppress confidence. It was in the opinion of the Governor in Council desirable that the Merassidars should in every instance be encouraged to undertake the rents of their villages, and that it would only be expedient to advertise a Mootah rent when they should have declined offering for their villages.

384. His Lordship in Council was pleased to limit the period of the lease to three years in either case, instead of five as recommended by the Committee.

385. The Governor in Council considered the observations of the Committee respecting the office of Curnum to be judicious, and resolved that the office should in future be compensated by an allotment in land sufficient to yield to each individual about thirty six Pagodas per annum.

To Mr. Wallace, in Diary Cons., 18th June 1807.

386. The foregoing arrangements it was proposed should be carried into effect at the commencement of the present Fusly 1217, and the necessary instructions for that purpose were duly communicated to the Collector.

See Para. 375. From Mr. Wallace, in Cons., 30th July 1807. To Government, dated 14th, in Cons., 14th September 1807.

387. The Settlement of Tanjore for Fusly 1216 was permitted, as before observed, on grounds recommended by the Committee and approved by Government—the Collector's Report on that Settlement, and on the Settlement of Trichinopoly, was submitted to your Honor in Council under date the 14th ultimo, with the accounts and statements detailed, abstract and comparative, in relation thereto.

Tanjore Settlement of Fusly 1216.

388. The principles of the Tanjore Settlement, with which you had been already made acquainted, were in general the same as those on which the Settlement of Fusly 1215 was regulated, viz; an average of three years' produce, and of six years' price applied to the warums or shares formerly approved. We say, in general, because in many cases where it was judged that the produce of the year would fall very considerably below the three years' average, that standard was rejected by the inhabitants, and in these cases, the estimated produce of the year was taken, and the share of Government commuted at the price of the day.

389. In their acceptance or rejection of the plan of Settlement which obtained in the preceding Fusly, the inhabitants, it appeared, were chiefly guided by their calculations whether the deficiency of produce below the standard would be compensated or not by the difference between the average price and the actual or expected market price.

390. The option left to the inhabitants to accept or reject the former plan of Settlement, was not, however, entirely unrestrained; or rather, although the inhabitants were free to reject, they were not in every instance permitted to accept the plan of Settlement in question—it would have been unreasonable that the option should in every way be exercised to the disadvantage of Government, and accordingly in cases where the estimate of actual produce far exceeded the three years' average, the former was taken as one of the basis of the Settlement. These cases however were not numerous, but were confined in a comparatively few favored situations—in these cases, that is, where the estimated produce was adopted in consequence of the average produce being considered to be too favorable to the ryot, the enhanced price, or the difference between the market and average price was applied to the increased portion only of the Government share of the produce, it having, as the Collector explained, been deemed just "that as the villages thus situated were settled early in the season when the price of grain was not fixed, they would not incur the (risk willing as they were to agree to the general assessment of the previous year) of selling a full crop at a possibly low rate."

391. The modes of Settlement thus briefly noticed we observed were to be understood as applying to the nunjah lands.

392. In assessing the punjah lands, the Collector explained that three methods were, from the nature of the season, necessarily pursued, and these appeared to be nearly analogous to those which were observed in the assessment of the nunjah lands; 1st. In many cases, the assessment of Fusly 1215, which was founded on an average of produce and price in previous years, was continued; 2ndly, in other instances, where the season proved extremely unfavorable, it was found expedient to depart from that mode, and to substitute in lieu thereof the actual or estimated produce and price of the current year, and 3rdly, in the Mayaveram Division, the Settlement having been unavoidably deferred to so advanced a period of the season that a great portion of the dry grain crops had been already reaped, the accuracy of the accounts of actual produce could not be entirely relied on, they were consequently contrasted with the accounts of the produce of the same lands for three preceding years, and an averagement having been formed with the Merassidars from these data as to the quantum of produce, it was commuted not at the current price, but at the same price as in Fusly 1215, viz, an average of the prices of preceding years.

393. The assessment in Baugayet and Tope lands underwent no material change. In some few instances, the adverse season occasioned a diminution of assessment, but the loss thus sustained was for the most part counterbalanced by an increase of assessment in other situations especially in Tope lands.

394. For the details respecting the extent of nunjah and punjah land assessed according to each of the methods before described, we referred your Hon'or to the Collector's Report—the result on comparison with the Settlement of Fusly 1215 is shewn in the following Abstract :—

ABSTRACT.

Comparison between the Jamma on the different classes of Circar land in Tanjore in Fusles 1215 and 1216.

	Nunjah.			Punjah.			Baugayet.			Topes.			Total.		
	S. Pgs.	F.	C.	S. Pgs	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.
Fusly 1215...	8,08,039	39	70	59,587	25	68	10,713	41	11	1,861	24	25	8,80,203	5	14
Fusly 1216...	7,12,762	16	0	55,681	4	38	10,369	25	59	4,546	32	22	7,83,359	36	39
Difference. ...	95,277	23	70	3,906	21	30	344	15	32	*Increase* 2,685	7	77	96,843	10	55

For particulars of gross increase and decrease.
See Statement No. 9.
99,528-18-52 Decrease.
2,685-7-77 Increase.
96,843-10-55 Nett Decrease.

395. It thus appeared that the Land Revenue from the Circar lands amounted in Fusly 1215 to Star Pagodas 8,80,203, and in the last year to Star Pagodas 7,83,359, leaving a nett decrease of Star Pagodas 96,843.

396. The particulars of gross increase and gross decrease from which this nett decrease results were detailed in Statement No. 9. By the decrease in the actual cultivation, it appeared that the Jumma had been most materially diminished; it also suffered much from the great decrease in many instances of the produce of land actually cultivated; the enhanced price contributed in the greatest degree, and the increased produce of a few villages, in part, to counterbalance the injurious effects of the season.

In the Collector's Report.

397. Besides the Revenue from Circar lands, there are various receipts from lands partly alienated, and from others paying a fixed Revenue, which in Fusly 1215 amounted to Star Pagodas 28,564, and in the last Fusly to Star Pagodas 28,856, making the total Land Revenue in the former year Star Pagodas 9,08,767, and in the latter Star Pagodas 8,15,218, leaving a nett decrease of Star Pagodas 93,550.

398. The following is an Abstract Comparative Statement (taken from the detailed Statement No. 3) of the Jumma of Tanjore for Fusles 1215 and 1216 including Land Rent, Licenses, Customs, Salt, gain by exchange, and extra Revenue; the total it will be observed in Fusly 1215 was Star Pagodas 10,41,530-16-31, and in Fusly 1216, Star Pagodas 9,30,131-26-26, making the nett decrease in the Jumma Star Pagodas 1,11,398-22-5.

Abstract Comparative Statement of the Revenue of the Province of Tanjore in Fusles 1215 and 1216.

	Fusly 1215.												Fusly 1216.												Increase.			Decrease.		
	Land Rent.			Licenses.			Customs.			Salt.			Total.	Land Rent.			Licenses.			Customs.			Salt.			Total.						
	S. Pags.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. Pags.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. Pags.	F.	C.	S. P.	F.	C.	S. Pags.	F.	C.
Principal Collector's Division.	2,45,603	6	44	1,991	9	41	6,235	31	13	...	...	...	2,53,920	8	18	2,45,156	11	60	2,208	14	29	165	30	32	...	...	...	2,47,530	21	41	2,225	21	57	8,615	9	34
Manargoody do.	2,60,048	13	8	2,515	25	79	6,939	3	62	6,708	32	56	2,82,211	36	45	2,54,952	33	74	5,134	24	54	720	27	61	10,772	33	55	2,71,580	41	44	7,726	6	39	18,357	2	0
Mayaveram do.	3,35,943	20	11	2,882	27	18	13,296	13	9	3,612	1	...	3,55,734	34	19	2,53,882	38	30	3,786	11	43	1,940	20	52	8,200	0	0	2,67,809	28	45	6,331	38	34	94,757	2	8
Total...	8,47,684	39	63	7,329	20	58	26,471	12	4	10,321	...	...	8,91,866	37	2	7,53,992	0	4	11,129	8	46	2,827	0	65	18,972	38	25	7,86,921	6	10	16,783	24	50	1,21,729	13	42
EUROPEAN POSSESSIONS																																				
Nagore included in the Principal Collector's Division ...	51,440	10	75	1,950	35	0	20,630	24	56	3,765	...	...	77,786	35	70	50,444	26	11	2,191	28	78	7,234	6	57	3,800	0	0	63,770	19	63	275	28	59	14,292	2	63
Devicotah included in the Mayaveram Division ...	4,926	31	64	...	...	...	...	...	...	62	...	...	4,988	39	74	4,689	11	44	22	4	38	...	...	...	100	0	0	4,811	10	2	59	38	28	237	20	20
Caricaul included in the Mayaveram Division	4,715	8	16	835	10	40	4,624	24	70	438	...	0	14,612	23	56	3,090	36	66	608	0	70	1,229	30	62	3,700	0	0	8,628	26	28	0	0	0	5,993	39	28
Total...	9,08,767	6	58	10,175	24	18	51,726	19	50	18,596	...	...	9,89,265	10	42	8,12,216	32	35	13,951	0	72	11,390	38	24	26,572	33	55	8,64,131	26	26	17,119	7	57	1,42,252	33	73
												Batta gain	37,311	28	65													48,000	0	0	10,688	13	15			
												Extra Revenue	14,953	19	4													18,000	0	0	3,046	22	76			
																															Deduct Increase...			30,854	1	68
												Grand Total.	10,41,530	16	31													9,30,131	26	26	30,854	1	68			
																															Nett Decrease...			1,11,398	22	5

ABSTRACT.

	Fusly 1215.			Fusly 1216.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C	S. P.	F.	C.	gs.	F.	C.
Land Rent	9,08,767	6	58	8,12,216	32	35	...	...	...	550	16	23
Licenses...	10,175	24	18	13,951	0	72	3,775	18	54		..	..
Customs...	51,726	19	50	11,390	35	24	...	...	...	35	23	26
Salt	18,596	1	76	26,572	33	55	7,976	36	59		...	
Total...	9,89,265	10	42	8,64,131	26	26	11,752	13	33	1,3	5	39	49
Batta gained	37,311	28	65	48,000	0	0	10,688	13	15	..	..	..
Extra Revenue	14,953	19	4	18,000	0	0	3,046	22	76	...	...	...
Grand Total...	10,41,530	16	31	9,30,131	26	26	25,487	7	44	1,3		39	49
							Deduct Increase...			2		7	44
							Nett Decrease...			1,1		32	5

399. Under the respective heads of Licenses, Salt, Gain by Exchange and Extra Revenue, there was, as will be observed from the Abstract, an increase amounting in the aggregate to Star Pagodas 25,487-7-44—the decrease under the head of Customs was occasioned by the abolition of the Town duties and transfer of the Sea Customs to the control of the Board of Trade.

400. To afford a just comparison between the Jumma of the two years, the Customs should be excluded as well as the Jumma of certain villages transferred to the Rajah. If this were done, the decrease in the Jumma of Fusly 1216 would be reduced to Star Pagodas 66,703, as particularly shewn in the Collector's Report.

Para. 50.

TRICHINOPOLY.

401. The lands of this Province, Nunjah, Punjah and Baugayet having now for a considerable time been assessed at fixed rates, deduced from principles approved by Government, and continued, without any material deviation, during the late Fusly, it remained only to state the amount of the assessment on the lands which had been cultivated, and to explain briefly the causes of increase and decrease.

Fusly 1216.

402. The total Jumma of the Nunjah, Punjah and Baugayet lands, cultivated in Fusly 1216 (an extent of cawnies 272,808,) amounted to Star Pagodas 4,20,706, being a decrease of Star Pagodas 42,610, on comparison with the amount of the Settlement for the preceding Fusly, as more particularly exhibited in the following

Abstract.

	Nunjah.			Punjah.			Baugayet.			Tope.			Total.		
	S. Pgs.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Fusly 1215	2,61,501	6	47	1,78,079	20	27	23,746	9	14	...	...	..	4,63,320	36	8
Fusly 1216	2,53,899	24	76	1,46,239	3	7	20,577	14	51	...	...	..	4,20,716	0	54
Difference Decrease..	7,601	23	51	31,840	17	20	2,168	20	7	...	...	..	42,610	35	34

403. This comparison is exclusive of Shotriums and certain Russooms and Village Taxes considered as belonging to the Land Revenue, which Items being added increased the Land Revenue of Fusly 1215 to Star Pagodas 4,73,367 and that of Fusly 1216 to Star Pagodas 4,30,291, leaving the decrease of Land Revenue in the last year at Star Pagodas 43,076.

See Statement No. 8.

404. It should be observed, however, that the gross decrease of Land Revenue in Fusly 1216 amounted to Star Pagodas 57,747, but was reduced by various Items of increase, to the nett amount above stated—the details of increase and decrease are contained in Statement No 11, from which the following is abstracted.

	Decrease.									Increase.									Nett decrease.		
	By the decrease in cultivation.			By deduction of crops.			Various other inferior circumstances.			Total decrease.			By cultivation.			By other inferior circumstances.			Total.					
	S. P.	F.	C.	S. P.	F.	C	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C
Trichinopoly	19,147	16	21	34,08.	22	63	4,510	31	9	57,747	23	13	8,860	25	52	5,810	28	44	14,671	12	10	43,076	10	77

405. It hence appeared that the decrease had been partly caused by an actual diminution of the extent of cultivation, but more by the destruction of crops on lands actually cultivated.

406. Under the system of a moderate fixed money assessment on the land we had on former occasions stated our opinion that the practice of allowing remission on account of Shaved or destroyed crops, or crops partially productive, should be admitted with caution, the loss of a Ryot from the failure of the crop on one part of his lands may be compensated by an abundant produce from the other, and by an enhanced price of that produce. In granting remission therefore we laid it down as a principle that the chief consideration should be, whether the Ryot have, or have not the means of making good his rent.

407. In the last season, however, the failure, where it occurred, was too general and too severely felt to admit of any doubt that remission was absolutely necessary. Under such circumstances the orders conveyed in the Chief Secretary's letter of the 26th January last were considered to be peculiarly applicable.

See 950 Para. of this Report.

408. But it followed, as was to be expected, where the calamity of drought was so give, that its effects were greatly exaggerated by the inhabitants with the view of their payments. "False Returns of the uncultivated lands and of the extent of cr... he Collector observed were "abundantly furnished by the Ryots and Curn... until after full examination that the c... this account were admitted. S... were adopted in Tanjore, but the de... vation and the destructi... more fully ascertained there from t... in many cases, entire failu... han it could have been in tracts ... pendent in falling rains, ... ew heavy showers at critical periods ... nake all the difference ... oss or tolerable abundance."

409. The abstract above entered exhibits a further ... ease of Land rent to ... of Star Pagodas 4,510-31-9 composed of various small it... of the principal is the Saderwarid assessment, amounting ... Sta... 'agodas 2,597, which was relinquished in favor of the inhabitants of the Wodiarpollam and ...realore Districts, subject to the confirmation of Government.

See Statement No. 11.

410. This assessment was levied in proportion to the Jumma at the rate of about 6 per ent.—it was imposed by the Nabob's Officers under the pretext of defraying the District xpenses, but the Collector stated that the simple Teerwas are of themselves sufficiently high, nd that the state of these Districts is such, as to require relief to this extent at least. We herefore recommended that this relinquishment should be confirmed.

411. There are assessments of a nature nearly similar to the above which still continue onsolidated with the Land Revenue in other parts of Trichinopoly; but the Collector explained nat in the places alluded to, the Teerwas are not so disproportionate to the nature of the oil as in Wodiarpollam and Arealore, and particularly, that the crops in these situations ot having suffered so materially as in the Districts which have been mentioned, he was nwilling to propose the abolition of the extra assessments until a revision of the Teerwas akes place, the more so as the Revenues of the present year could not bear any other reductions han such as appeared absolutely indispensable.

412. Of the *increase* of Land Revenue shewn in the abstract above entered, to the amount of Star Pagodas 14,671, a part was occasioned by an extension Star Pagodas 2,297. of nunjah and punjah cultivation in certain favored situations—part Star Pagodas 1,982. is the Jumma of an additional extent of land discovered by Star Pagodas 4,607. e-measurement to be under cultivation—part is the amount of increased assessment on lands

Star Pagodas 902.
Star Pagodas 4,580.

cultivated with an improved description of produce, and the rest was composed of some smaller items particularized in the detailed Statement, to which was to be added the apparent increase arising from he transfer of the Auny Vaulan kist of the Fusly preceding, to the Revenue of the last Fusly, or reasons explained in our Report under date the 30th September 1806.

413. The remaining heads of Revenue consist of Farms and Licenses (including Village axes) Customs, Gain by Exchange and Extra Revenue. In the following abstract the amount f each item is shewn for the two last Fuslies, together with a comparison of the total Jumma, xhibiting a decrease to the amount of Star Pagodas 58,590.

Abstract.

	Land Rent.	Farms and Licenses including Village Taxes.	Customs.	Gain by Exchange.	Extra Revenue.	Total.
Fusly 1215	4,73,367 18 60	18,081 31 77	19,044 6 7	2,154 32 50	2,450 35 6	5,15,098 40 40
1216	4,30,291 7 63	19,687 39 63	687 8 53	1,750 0 0	4,091 28 59	4,56,508 0 78
	43,076 10 77	1,606 7 66	18,35[illegible]	404 32 50	1,640 35 53	58,590 39 42

order however to afford a
ar, should be deducted, v
234.

the Customs which were abolished
of the decrease is reduced to Star

415. The total Revenue of the two Provinces of Tanjore and Trichinopoly for Fusly 121[illegible] amounted to Star Pagodas. 13,76,181, and the total decrease, omitting from the comparison the amount of items abolished or transferred wa Star Pagodas 1,06,942, but if these items were not omitted, the tota decrease, we explained, would be found to amount to Star Pagoda 1,69,988.

Tanjore	66,708
Trichinopoly	40,234
Tanjore	1,11,398
Trichinopoly	58,590

416. The Collector concluded his Report with an acknowledgment of the assistance whicl he had derived from the several Subordinate Collectors, and we had much pleasure in pointing out their merits to the notice of your Honor in Council.

417. In obedience to the orders communicated in the letter from the Secretary to Govern ment under date the 11th April last, instructions as noticed in a preced ing part of this Report were issued to the Collector for the establish ment in Tanjore, of a Village rent on lease for three years, commencing with Fusly 1217, or fo the establishment of a Mootah Rent on Lease for the same period, in cases where it might be foun impracticable to bring the Merassidars to reasonable terms of rent for their villages.

See Para. 383.

418. In the cases here adverted to, it was resolved by Government to adopt the proposi tion of the Committee for reducing the warum of the Merassidars, and our opinion having bee required of the extent to which in such cases the reduction should b made, we consulted with the Collector and submitted his reply fc your Honor's information.

From Mr. Wallace, 25th July, in Cons., 3rd August 1807.

419. The reduction proposed by the Committee was 10 per cent. both on nunjah and punja crops; this the Collector observed would leave as great a proportion of the produce to the Merass

dars as they ever received under the most indulgent of their Native Princes, and would put them on as good a footing as the landholders of any of the neighbouring Districts. It would also, we remarked, be sufficient to enable the Mootahdar, to whom in case of refusal by the Merassidars, the villages are to be rented, to meet the risk of the rent and to cover the expenses incidental to it. We therefore recommended that the reduction should be fixed at the rate proposed.

420. The Report here recited is under your Honor's consideration.

421. In a letter from the Secretary to Government under date the 14th March last, we were informed that the communication which we had made to His Lordship in Council respecting the Revenues of the villages assigned to the Chattrums in Tanjore, was not such as to enable his Lordship to determine whether it would be proper to concede to them a further extent of land or not, for although the deficiency of the previous year's Jumma ought according to the opinion which we had stated, to be made good to the Chattrums, it did not appear whether the villages granted to the Chattrums contained in arable land not yet brought into cultivation, the source of an enlarged produce which might be early available to the extent of the present deficiency or whether they were entirely cultivated at present. In the latter event only it appeared to His Lordship that it would be equitable that a further assignment of land should be made to the Chattrums, and His Lordship in Council wished to receive more specific information—in the meantime His Lordship desired that the Principal Collector of Tanjore might be instructed to pay to the Chattrums the sum in which the rent of the villages in the preceding Fusly fell below the average assumed as the fixed revenue of the Chattrums.

From the Secretary to Govt., in Cons, 2nd April 1807.

See last General Report, Paras. 230 and 240.

422. The foregoing observation on the claim preferred by the Rajah to a further assignment of land for the benefit of the Chattrums belonging to him and his family, were communicated to the Collector, and he was desired to furnish a particular account of the villages assigned, in order to ascertain, if they possessed, in arable land, as yet not brought into cultivation, the source of an enlarged produce which might become available to the extent of the deficency stated by the Rajah, and for which he claimed compensation.

To Mr. Wallace, in Dy. Cons., 6th April 1807.

423. This account was furnished by Mr. Wallace and shewed that the land uncultivated, but capable of cultivation, and in no way included in the average on which the value of the villages was before calculated, consists of 102 valies of nunjah and 42 valies, of punjah, the assessment on which at the usual rates, would amount to Star Pagodas 640-13-10 per annum.

From Mr. Wallace, in Cons. 11th May.
To the Chief Secretary, in Dy. Cons. 16th May 1807.

424. Independently of the improvable state of the villages as the claim which had been brought forward was founded entirely on the suppositious permanency of the grounds of the preceding year's Settlement, we conceived that merely as an equivalent it should not be admitted—it was indeed our opinion, though not on the former occasion so unreservedly expressed, that the respective averages taken and admitted in the first instance, constituted as fair an estimate of the value of the villages, as of the Revenue in commutation of which they were granted.

425. In reply we were informed that transcript of our observations on the foregoing subject would be transmitted to the Resident for the purpose of being communicated to the Rajah.

From Government, in Cons. 11th June 1807.

426. Under date the 14th March last, we were made acquainted with the Resolutions of Council for granting to Subadar Abdul Kadir an Enaam of fifty cawnies of nunjah land in the Trichinopoly District, which Reso-

In Diary Cons. 23rd March 1807.

To Mr. Wallace dated 20th, in Diary Cons. 23rd March 1807.
From Mr Wallace, in Cons. 17th August.
To the Chief Secretary, in Diary Cons. 20th August 1807.
From the Secretary to Government, in Cons. 4th September.
To Mr. Wallace, in Diary Cons. 14th September.

lution, having been communicated to the Collector that the intention of Government might be accomplished by the assignment of fifty cawnies in the village of Vycondatrimalay in the Conaud talook, the rent produce of which in the preceding year amounted to Chuckrums 793 or Star Pagodas 264-14, these lands were accordingly granted to the Subadar and confirmed to him by a Sunnud.

427. In our address dated the 22nd August, we submitted to His Lordship in Council a letter from the Collector, with copy of one addressed to him by the Reverend Messrs. Kohloff and Herst, Protestant Missionaries at Tanjore, soliciting the transfer to the Mission of the village Sedeyengal, in the Paupanausum Talook, in lieu of the village Aipady formerly granted to the Mission by Rajah Amer Sin.

To Government, in Diary Cons. 24th August 1807.
From Mr. Wallace, in Cons. 29th June 1807.

428. The advantage and convenience resulting from the vicinity of the Sedeyengal village to Tanjore, were the reasons which induced the Missionaries to prefer this request—the difference in value between the two villages was only Star Pagodas 28-10-14 in favor of Sedeyengal, and as the object in view, as the Collector remarked, was the benefit of an extensive and well conducted charitable Institution, we were induced to concur with him in recommending the request to His Lordship's favorable consideration; a letter recently received communicates the authority of Government for carrying the above measure into effect.

From the Secretary to Government, in Cons. 10th October 1807.

429. A letter from the Chief Secretary under date the 29th May last, communicated to us the desire of Government that the Superintendant of Tank Repair might be instructed, in conformity with a recommendation from the Board of Trade, to execute the repairs stated to be required to the bank of the Vettar river, near the Port of Nagore, if he should be of opinion that they were necessary.

From the Chief Secretary, in Cons. 18th June 1807.

430. As it is the duty of the Superintendent of Tank Repairs to project only and not to *execute**, as the work adverted to on this occasion was not such as to require the aid of science, and as we concurred in opinion with the Principal Collector that the charge of which the express object was the security of the Trade of the Port of Nagore, ought, if defrayed by the public, to be debited to the Custom Department; we deemed advisable, with the view of preventing delay, to cause a communication to the above effect to be made by the Collector to the Commercial Resident, and, at the same time, authorized Mr. Wallace to make the advance stated to be necessary for the purpose required.

* Note.—He sometimes *superintends* the execution of *difficult* works.

To Mr. Wallace in Diary Cons., 2nd July.
P. N. P. 105-3.

431. We referred His Lordship on this occasion to our letter under date the 12th J 1806, in which it was stated that the expense of keeping this embankment in repair had been usually defrayed by the private subscription of the Merchants of the Port; and although Government for the reason stated on that occasion, were induced to renew the embankment which had fallen greatly into decay at an expense of 2,000 Pagodas, we considered it to be advisable that the former practice of leaving the charge of repairs to those chiefly interested in the preservation of the embankment, ought not to be altogether abandoned.

To the Chief Secretary to Government, in Diary Cons., 2nd July.
In Diary Cons., 16th June 1806.
See General Report dated 5th October 1806. Para. 417.

432. To this observation we availed ourselves of the opportunity offered to call the attention of the Commercial Resident, through the channel of the Collector, and we were informed in reply to our reference to Government on the subject that our observations would be communicated to the Board of Trade for their information.

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433. On the occasion of submitting the Report of the Collector on the Settlement of Tanjore for Fusly 1215, mention was made of the failure for some years past of ordinary supply of water derived from the River Cavery, and its cause was stated by the Collector, upon what he considered credible information, to be the repair of the old and the construction of some new river works within the Territory of Mysore.

See General Report dated 5th October 1806. Para. 399.

434. His Lordship in Council having in consequence deemed it to be proper that a reference should be made to the Government of Mysore, a particular report on the subject was made by the Resident and communicated to us under date the 5th April last. It appeared from the observations of the Resident that the information and opinions of the Collector on the subject were not correctly founded, and those observations, at the desire of his Lordship in Council, were pointed out to the Collector's particular attention.

From the Chief Secretary to Government, in Cons., 23rd April 1807.
From Mr. Wallace, in Cons., 11th May.
To the Chief Secretary to Government, in Diary Cons., 16th May.
To Mr. Wallace, in Diary Cons., 27th April.

435. We received and under date the 13th May submitted to His Lordship in a letter from the Principal Collector a plan and estimate furnished by Captain Caldwell for the alteration and repair of the high road between Sheally and Mayaveram.

436. This road is one of the principal thoroughfares in Tanjore, and was represented to be the worst of many bad roads in that District. Under these circumstances we observed that we should have recommended the execution of the work at the expense proposed, amounting to Star Pagodas 1,928, were we not deterred by the considerations which, at the present period, so forcibly oppose the admission of any other charges than such as are of essential necessity.

437. His Lordship in reply observed with satisfaction the attention bestowed by the Principal Collector and by the Superintendent of Tank Repairs to improve the roads in this Province, and to facilitate the means of inland communication, but informed us that if the proposed improvement of the road from Mayaveram to Sheally should not be absolutely necessary, His Lordship would consider it expedient that work should not be at present undertaken, to which effect a communication was accordingly made to the Collector.

From the Secretary to Government, in Cons., 11th June.
To Mr. Wallace, in Diary Cons., 18th June.

438. Under date the 6th June last, we submitted for the information of Government, three letters from Mr. Wallace, being replies to representations on the subject of exchange which were communicated to us by the Secretaries to Government in the Revenue and Military Departments in their respective letters of the 8th and 25th April and 16th May.

To the Chief Secretary to Government, in Diary Cons., 8th June 1817.
From Mr. Wallace, in Cons., 11th May.
Do. do. in Cons., 1st June.
Do. do. do. 1st do.
In Cons., 16th April.
In Cons., 7th May.
In Cons., 18th May.

439. It appeared that the Tanjore Fanam, which is the current coin of the Province, and considered to be equivalent to the double Fanam of Madras, had during the last four years been gradually rising in relation to other coins, though its actual value continues always the same in relation to the necessaries of life.

440. If its actual value rose in the same proportion as its relative value, there would thence, we observed, be no ground for complaint—but this not being the case—it was obvious that when, as was then the case, only twenty of these Fanams were reckoned to the Pagoda, the Troops must sustain considerable loss—at the same time it was no less obvious that their gain must have been proportionate when they received twenty-five for the Pagoda.

441. By this observation, we did not mean to imply that the Troops ought not to be indemnified for the loss which they then sustained; but, in our opinion, it served to shew that the principle of regulating the pay of the Troops by the bazaar valuation of the Pagoda was erroneous.

442. We observed, for instance, that the intrinsic value of 100 Star Pagodas is 350 rupees and of 100 Madras Pagodas 385 rupees; that if more or less Rupees be procurable in the bazaar, the difference constitutes a gain or loss by exchange, and that it therefore appeared to follow that if payments were made of the regulated number of Rupees or of so much in other coins as would produce that number, there could be no reasonable cause of complaint since neither gain nor loss could accrue.

443. We observed further that, under the principle of issuing the pay of the Military according to the arbitrary valuation of the Pagoda, we had reason to believe that the Troops in the Northern Circars receive as far as 420 Rupees per 100 Madras Pagodas—no one we remarked would deny the difference between 420 and 385 Rupees to be clear gain; yet, if there should happen to be a great influx of Gold Coin and thence a reduction of its value in relation to silver so that 100 Pagodas might be procured in the bazaar for 370 Rupees, there was little question we remarked that a claim would be brought forward to indemnification to the extent of the difference between 370 and 385 Rupees upon the plea that it could never be the intention of Government that the Troops should sustain loss.

444. This appeared to be precisely the state of the case submitted on the part of the Troops in Tanjore—it was further, we observed, to be understood that the regulation of the exchange does not depend on the local Officers of Revenue—the receipt and issue of the Revenue may, as the Collector remarked, influence in some degree the rate of exchange, but the Officers of Revenue, so far from regulating the Bazaar Exchange, are regulated by it, in the conversion of their local coins into those current at the Presidency.

445. That the Troops ought to be indemnified, or rather that they should not in any case be exposed to loss, was admited, but that Government should sustain the certain and constant disadvantage of making payments at the bazaar rate of exchange so long as it may be favorable to the Troops, and of departing from that principle so soon as it may prove otherwise, we considered to be a great inconvenience.

446. As a present measure of relief, it was proposed by Mr. Wallace that the issues of pay should be made at the medium Bazaar Exchange of Negapatam and Tanjore during the last year, being Fanams $22\frac{5}{7}\frac{1}{6}\frac{8}{8}$ per Pagodas. We approved the proposition, and that there might be no ground for jealousy, recommended that the Revenue and Judicial Establishments should be paid at the same rate.

447. The high rate of the Tanjore Fanam was explained to be caused in some measure by the interested machinations of the Shroffs; but chiefly by the comparative scarcity of that coin in consequence of the long interval which had elapsed since the last coinage took place.

448. The Collector observed that the opening the Mint at Negapatam for the coinage of Fanams to the extent of one or two lacs of Chuckrums, would be the most effectual means of reducing the exchange to its ordinary level, and we recommended that if the arrangement for introducing a new and general coinage were to be not likely soon to take effect, authority might be granted for the adoption of the measure.

449. The Collector took this opportunity of representing that both in Tanjore and Trichinopoly a very great scarcity of Copper Coin was generally felt, and if an adequate supply of the new Copper Coin could not be remitted to him from the Presidency, he recommended that he might be permitted to open the Mints at Tanjore and Trichinopoly for the coinage to the necessary extent, into dubs of such copper as might be brought by Merchants for that purpose, together with the same quantity 4 Candies 11 Maunds $7\frac{5}{8}$ Visses which sometime previously he had received from the Collector of Ramnad.

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450. Under the orders conveyed in a letter from the Chief Secretary of the 4th June the renewal of the Copper Coinage had been authorised, but it appeared that the supposition of there being an ample supply of Copper in the Treasury of Ramnad was unfounded, the quantity above stated being all that was in charge of the Collector of Ramnad and that was duly transferred to Mr. Wallace in conformity with the directions conveyed in a previous letter of the 13th December last.

In Diary Cons., 8th June 1807.

451. We remarked that it might afford some immediate relief if some of Dobbin's English Copper Coin, of which, it was understood a quantity to the amount of 5,000 or 6,000 Pagodas worth was at this time in the Treasury, were forthwith remitted to Tanjore.

In Cons., 18th December 1806.

452. We were soon afterwards furnished with the transcript of a correspondence between the Accountant General and the Principal Collector on the foregoing subject.

From the Chief Secretary, in Cons., 25th June.

453. For the reasons stated in that correspondence His Lordship desired that orders might be issued to the Principal Collector for coining the largest practicable quantity of Copper Currency, and we were informed that His Lordship would consider the means of despatching from the Presidency a supply of small Silver Currency for the use of those Provinces or the expediency of eventually authorizing the coinage of a further quantity of Tanjore Fanams as suggested by the Principal Collector.

454. His Lordship desired at the same time that we would explain to the Principal Collector that it is his particular duty to bring under the cognizance of the Magistrates of the Province any undue combination among the Shroffs which he might have the means of establishing. The perusal of the papers referred to it was remarked could leave little doubt that such combination existed, and as it affected in a serious degree the interests of the community, we were informed it would be highly essential that so glaring a breach of the rules of Police should receive merited punishment.

455. His Lordship considered it to be irregular that the Revenue Servants of Tanjore should be paid at a different rate of exchange from the Troops, and directed that the practise should be discontinued.

456. By a subsequent letter from the Chief Secretary to Government we were informed that His Lordship concurred in our opinion respecting the expediency of regulating the exchange of Gold Fanams at a fixed rate, and desired that it might for the present be fixed at the rate proposed by the Principal Collector.

From the Chief Secretary, 24th June, in Cons., 29th June 1807.

457. We were further informed that a supply of Fanams to the amount of 50,000 Pagodas would be despatched to Tanjore, and were desired to give orders to the Principal Collector for issuing them in such mode as might be best calculated to relieve the inconvenience complained of.

From the Chief Secretary, dated 22nd, in Cons., 31st August.

458. It was also we were informed in his Lordship's contemplation to direct a supply of Copper Coinage to be despatched to Tanjore.

459. Under date the 10th March, we submitted for the information of His Lordship in Council, a letter from the Principal Collector, communicating the ill-success of his endeavours to procure a supply of grain for the Garrisons of Tanjore and Trichinopoly, through the medium of sealed proposals in the manner which had been recommended by us.

To the Chief Secretary, in Diary Cons., 12th March 1807. From Mr. Wallace, in Cons., 5th March.

460. By a subsequent letter from the Subordinate Collector in charge, which was also submitted to His Lordship, it appeared that a supply of 320 garce of paddy had been at length agreed upon for the Garrison of Trichinopoly, but the price to be paid for it was most extravagant, being no less than 68 Pagodas per garce, or 136 Pagodas per garce of rice.

From Mr. Young, in Cons., 5th March.

461. The aggregate cost, whereof half had been paid by the Sub-Collector, in advance, was Star Pagodas 21,760, and we requested His Lordship's sanction for the amount.

462. His Lordship, in reply, expressed regret at the failure of the measure of resorting to rented proposals to procure supplies of grain for the Troops on moderate terms—those which had been accepted by the Sub-Collector in charge for the supply of 320 garce at 68 Pagodas per garce to the Garrison of Trichinopoly were considered as remarked by us to be extravagantly high, and we were informed that if an option had been reserved, His Lordship would have declined the offer; but that as it had been accepted and an advance of half the price already made, His Lordship in Council felt himself under the necessity of confirming the engagement and authorized the whole disbursement of Star Pagodas 21,760.

From the Secretary to Government, in Cons., 2nd April.

463. Concerning this engagement, a further letter was received, accompanied with references from the Military Board, on which occasion it was remarked that the conduct of the Sub-Collector appeared to have been highly imprudent, that His Lordship found it difficult to account for such a proceeding, and that it would be indispensable that we should accurately ascertain the circumstances which might have induced that Officer to enter into a contract so obviously at variance with the public interests and with his public duty.

From the Secretary to Government 2nd, in Cons., 13th April.

464. The disapprobation of His Lordship in Council of the terms of this engagement was communicated to the Principal Collector with orders to call upon Mr. Young for an explanation of the circumstances which had induced his acceptance of terms so disadvantageous, and under date the 12th May we had the honor to submit a letter from the Collector in reply, with enclosures, containing his correspondence with Mr. Young on this subject.

To Mr. Wallace, in Diary Cons. 16th April.
To the Chief Secretary, in Diary Cons. 14th May.
From Mr. Wallace, in Cons. 7th May.

465. Mr. Young grounded the defence of his conduct chiefly on the instructions which he received from the Principal Collector, and which were such, it should seem, as led him to imagine that it was obligatory on him to accept the lowest offer whatever might be its rate. The instructions he observed with which he was furnished went merely to the inviting proposals, and did not authorize his having recourse to any other mode of supply, yet he ought to have considered that the only object of inviting proposals could be the inducing competition and thus procuring the supply required as cheaply as possible.

466. It was remarked by Mr. Young that from the dread "which Grain Merchants have "of delivering their grain into the Company's Stores owing to the way in which it is measured "when received, they can never be expected to offer it but at an increase in price of from 10 "to 15 per cent".

467. This observation, the subject whereof as remarked by us, appeared to deserve attention and enquiry, accounted indeed in some measure for the extravagant rate of the proposals, but did not justify their acceptance. In that we could not acquit Mr. Young of inadvertence, although we were entirely convinced of the rectitude of his intentions, and we thought it would not be irrelevant to remark that there were only two Pagodas difference, in the rates at which it was purchased by the Sub-Collector and the Garrison Storekeeper.

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468. To the extravagant rate of the proposals, the acceptance of which was condemned, another cause had concurred besides that above noticed. It had been found that a collusion existed between the persons who tendered those proposals and one of the public servants of the Subordinate Collector's Cutcherry, whereby offers more favorable to Government were suppressed.

469. This discovery was made by the Subordinate Collector previously to his receipt of the letter which communicated to him the dissatisfaction of Government—the further delivery of grain on account of the contract was in consequence stopped, and as the proofs of collusion appeared to be fully established, we recommended that a prosecution should be instituted in the Zillah Court against the Contractors for the recovery of the difference between 68 Pagodas per garce the contract price, and 65 Pagodas, * the lowest price ascertained to have been proposed by another person, making the amount recoverable Star Pagodas 480, and the total quantity delivered, viz., 160 garces.

* Note.—It appeared not improbable that the tender of more favorable offers might have been prevented, but this was lowest which had been discovered to have been made.

470. In reply we were informed that the Governor in Council continued to regret that the Subordinate Collector at Trichinopoly should have accepted the disadvantageous terms proposed to him for supplying grain to Trichinopoly, and desired we would enjoin that Officer to observe greater vigilance in future in the execution of his public duties.

From the Secretary to Government, in Cons., 11th June 1807.

471. The Governor in Council was of opinion that the grounds of the objections stated to be entertained by the Natives against supplying grain to the public Officers, merited serious investigation, and we were informed that His Lordship in Council would expect a Report on the subject.

472. His Lordship in Council deemed it highly proper that the persons concerned in the collusion practised in the suppression of proposals for the supply of grain to Trichinopoly, at a lower rate than that engaged for by the present Contractor, should be prosecuted in the Zillah Court, provided that the evidence against them should be likely to ensure their conviction.

473. His Lordship accordingly desired that we would give instructions to the Principal Collector for instituting the prosecution, and that the result might be reported for His Lordship's information.

To Mr. Wallace, in Diary Cons., 18th June.

474. The necessary instructions have been communicated to the Collector accordingly.

ZILLAH RAMNAD.

475. In our address to His Lordship in Council under date the 24th March last, we stated our sentiments regarding a claim preferred by a person, named Allega Ravudem, a Renter of one of the Arrack and Toddy Farms of this Zillah, to indemnification for loss alleged to have been sustained in consequence of the manufacture and sale of those articles having been carried on by other persons in breach of the exclusive privilege granted by his Cowle.

To Government, in Diary Cons., 2nd April 1807.

476. We informed His Lordship that as Government had reserved this branch of Revenue, and as it had been customary to let it in rent long previously to the introduction of the new Judicial system, we conceived that the Zillah Court might have upheld the Renter in the privilege of exclusive sale; that as it appeared, however, that the Court had not done so, no law being promulgated to regulate this source of the public receipts, we considered the Renter to be entitled to indemnification for the actual loss which he might be found to have sustained in conse

quence; that we should accordingly instruct the Collector to investigate the statement delivered in by the Petitioner, and that it was only in the event of his refusing to accept what might be deemed a fair compensation that we should be disposed to stand the issue of a trial in the Zillah Court.

In Cons., 2nd April.
Do. 2nd do.
Do. 16th do.
Do. 23rd do.
Do. 27th do.
Do. 7th May.
To Mr. Kinlock, in Diary Cons., 11th May.
From do. in Cons., 1st June.
To Government, in Diary Cons., 24th August 1807.

477. We subsequently received through the Secretary to Government various other petitions of a nature exactly similar, and they were consequently forwarded with the same instructions to the Collector whose Report thereon we had the honor to submit under date the 22nd August.

478. The Collector stated that he had sent for the several Renters and desired them to produce their accounts for examination, which they refused to do; that he then himself prepared an estimate of their losses which, when shewn to them, they likewise objected to, and that he found it impracticable to come to any adjustment with them.

479. We exhibited by the following Abstract the difference between the statement of the Renters and that of the Collector.

	1			2			3			4			5			6			7			8		
	Amount of rent.			Amount paid to the Company.			Estimated amount of Sibbendy employed.			Amount of estimated profit on the rent.			Amount of charges incurred in Zillah Court.			Total Cols. 2, 3, 4 and 5.			Deduct amount said to have been realized by the Renters.			Amount of loss sustained by the Renters.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Renters' Statement	4,239	4	19	2,135	23	66	1,438	0	0	477	0	0	39	19	12	4,089	34	26	1,463	18	31	2,626	1	78
Collector's Estimate	4,239	6	47	2,135	34	52	314	16	64	212	0	0	39	19	12	2,701	28	48	1,463	24	31	1,239	7	7

480. It appeared from this Abstract that the Collector's estimate of the loss of the Renters was very liberal—it included, though at a reduced rate, their expected profits, which ought certainly to be rejected, and it took for granted that the amount which the Renters alleged to have realized was correct, although we conceived it to be by no means probable that they would have paid to Government so much more than their actual collections, particularly as they had the option of relinquishing their rents on giving three months' notice. It was further to be remarked that the amount actually paid to Government was little more than one-half of the amount for which the rents were leased to them.

481. Upon the whole, it appeared to us evident that it was the object of the Renters, upon the plea of not having been supported in their exclusive privilege, to extort their own terms from Government; but we were of opinion that if the cause should receive a judicious and candid investigation, that object must be defeated.

482. We accordingly recommended that the Collector might be authorized to defend the several suits, and in our instructions to him for that purpose, we proposed directing his view to the following points, viz, that the Abkarry is a branch of Revenue, declaredly reserved by Government, and which Government have exercised the privilege of renting from time immemorial; that the Renters might, and ought, to have been supported; that their plea of loss can only be admitted from the period when that support was refused; that they should be required to show the extent to which their privilege of exclusive sale was actually infringed by others after such refusal; that having the option of relinquishing their rents at one month's notice, their plea of loss

should not be admitted to have a longer retrospect; that every item of alleged receipt and disbursement be duly examined and verified on oath; that the item of "expected profits" be rejected, and that whatever the decision may be with regard to the quantum of loss, the circumstance of the claims being overcharged and of the Renters having declined to produce their accounts to the Collector with a view to an amicable investigation and adjustment, ought to be sufficient to secure the Company from the payment of costs.

483. We further proposed to instruct the Collector to furnish us with the proceedings and decision on one suit in the first instance, in order that we might be enabled to judge of the expediency of defending the rest.

From Government, in Cons., 10th October.

484. These instructions have been approved by your Honor in Council, and we are informed that directions will be transmitted to the Judge and Magistrate to try the suits in question.

485. It appearing probable that the Regulation prepared by us for regulating and improving the Arrack and Toddy Revenue will not be passed and promulgated for some time, we have thought it expedient, on authorizing the Collector, to invite proposals for the rent of Arrack and Toddy Licenses for the current Fusly, to direct, in order that the persons to whom the licenses may be issued, may not have any pretext for advancing claims similar to those advanced by the holders of licenses in the last year; that they be apprized, before concluding the engagement, of the probability that the privilege of exclusive sale may not be entirely ensured to them, and that a clause be inserted in the licenses to the effect that as the parties are at liberty to relinquish them on giving one month's previous notice, any claims on account of loss will not be admitted.

To Mr. Kinloch, in Diary Cons., 14th September.

486. The late Collector of Ramnad, submitted to us under date the 25th May 1806, the claims of the Ranee of Ramnad to remission on account of the loss calculated to have been sustained by her Chank Renter, in consequence of the employment of Divers and Dhoneys in the Pearl Fishery at Manaar in Fusly 1213, and in the Pearl Fishery at Tutacorin in Fusly 1214, amounting in the one to Porto-Novo Pagodas 3,572$\frac{1}{16}$, and in the other to Porto-Novo Pagodas 1,888$\frac{3}{4}$.

From Mr. Parish, in Cons., 5th June 1806.

487. As the Ranee could not in justice claim, nor Government be bound to concede a larger remission than had actually been allowed by her to the Chank Renter, the Collector endeavoured to obtain from the Renter a declaration of the amount which had been remitted to him, but the Renter having refused to make the required declaration, we deemed it proper to acquaint the Collector that no adjustment could take place until the point in question should be ascertained to his satisfaction.

To Mr. Parish dated 17th, in Diary Cons., 21st July 1806.

488. We heard nothing further of this subject until lately. We received a letter from the Collector containing the declaration of the Renter that his loss in Fusly 1213 in consequence of the Manaar Pearl Fishery amounted to Porto-Novo Pagodas 2,856; that his loss *in Fusly* 1212, in consequence of the Tutacorin Pearl Fishery, amounted to Porto-Novo Pagodas 2,810, and that both these sums were remitted to him by the Ranee.

From Mr. Kinloch dated 14th, in Cons., 25th June 1807.

489. As the Ranee received an assurance at the time the Boats and Divers were sent to Manaar that she should be indemnified for the loss which she might actually sustain, we recommended to Government that the abovementioned sum of Porto-Novo Pagodas 2,856 should be remitted to her and debited to the Government of Ceylon; but we could not recommend that the other sum of Porto-Novo Pagodas 2,810 should

To Government dated 14th, in Diary Cons., 15th March 1804.
From do. 24th March, in Cons., 9th April 1804.
To Government, in Diary Cons., 24th August 1807.

be remitted on account of the Tutacorin Pearl Fishery, unless the Collector should be enabled to afford a satisfactory explanation of the inconsistencies which were observable between the former and present statement, both as respected the amount of the remission, and the period to which it referred.

490. As we consider that the Ranee of Ramnad to be entitled to a compensation of Porto-Novo Pagodas 2,856 on account of the loss sustained by the Renter of the Chank Fishery, and remitted to him by the Ranee in Fusly 1213, in consequence of the Manaar Pearl Fishery, we are informed by a letter recently received that your Honor in Council has authorized the payment of that sum to the Ranee, but that you cannot avoid remarking the manifest attempt at imposition apparent in the pertinacity with which the accounts of the remission granted by the Ranee to the Renter of the Chank Fishery were withheld, and your Honor in Council has concurred with us in the expediency of rejecting the claim to remission on account of the loss sustained by the Ranee on account of the Tutacorin Pearl Fishery in Fusly 1212, until the contradictions in the statement which have been furnished are satisfactorily explained.

From the Secretary to Government, in Cons., 10th October.

491. A letter from the Secretary to Government under date the 4th June last, enclosed translation of a petition addressed to the Judge and Magistrate of Zillah Ramnad by the Zemindar of Cadumboor, with directions, that we would report the circumstances of the case for His Lordship's information.

In Cons., 11th June.

492. It was stated in the petition that, in the year 1804, a suit was instituted in the Zillah Court at Ramnad by the Zemindar of Cadumboor for the recovery of a certain extent of land situated within his village of Chokalingapuram, and alleged to have been forcibly seized by the Zemindar of Etiapoor; that it having been discovered in the course of the proceedings on the trial that the village Chokalingapooram was not mentioned in the deed of permanent property held by the Zemindar of Cadumboor, a decree was passed in consequence in favor of the defendant; that on the plaintiff representing to the Collector the circumstance of the omission of Chokalingapuram from his Sunnud, it was admitted to have arisen from mistake, and the name of the village was inserted; that he then appealed to the Provincial Court, by whom the decree of the Zillah Court was notwithstanding confirmed upon similar grounds; that he ultimately appealed to the Court of Sudder Adaulut, who in consideration "that the village was not included in the permanent deed *at first* by the Collector, owing to an accidental error committed by the Officers of Government, were pleased to order him to address a petition to Government, through the Zillah Court, for the value of the lands and damages incurred," and the petition was accordingly addressed under the provisions of Section 15, Regulation II, A. D. 1802, by which "Government is to be considered as the defendant," and must either "afford the redress solicited," that is, pay the value of the lands and damages incurred, or "direct the Court in which the suit is cognizable to proceed to the trial of it."

See the Section quoted.

493. With all the deference that was due to the judgment of the Courts through which this cause had successively passed, we trusted the freedom might be permitted to us of observing that their decisions on the present occasion did not appear to us to be reasonably founded.

464. In the body of a Sunnud-i-milkeut Istimrar, the villages which the respective Zemindaries contain are never enumerated; nor is their number mentioned, or any reference whatever made thereto; the name of the Zemindary merely is specified, and the amount of the entire assessment.

495. It is usual indeed on transmitting the Sunnuds to the Collectors to direct them to insert in the margin the names of the villages comprising the respective Zemindaries, and to return a certified list thereof to the Board of Revenue; but we did not imagine that the marginal

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note thus added by the Collector could be reasonably deemed to be a constituent part of the deed, or that by a casual error in the note on the part of the Collector or the Copyist, the deed could be held to be vitiated.

496. His Lordship was further to be informed that the village Chokalingapuram is part of a Pollam or Zemindary (as since termed) which devolved to the present incumbent from his ancestors—the village *is in his possession, and his right to it is undisputed.* Assuming, however, that his right to the village might have been disputed on the cavilling grounds before adverted to, it is a right which would have admitted of the most easy and unquestionable proof.

497. But the question, as will have been perceived, was not whether the village Chokalingapuram belonged to the Zemindar of Cadumboor, or to the Zemindar of Eteapoor, but whether some lands appertaining to that village had or had not been encroached upon, or seized by the latter—for what purpose, therefore, it was thought necessary to turn aside to any other question, it was difficult to discover.

From Mr. Kinloch dated 3rd, in Cons., 13th August 1807.

498. On reference to the Collector, we found that the village of the Eteapoor Zemindar which adjoins to Chokalingapuram is, one of those which were granted to him by Government, out of the forfeited Pollams in reward for his fidelity. The lands of this village, in common with the rest of the forfeited lands, having been measured whilst under assumption, the Collector informed us that he deputed a gomastah and peons to re-measure them *with the same rod which was used by Mr. Lushington*, and that a considerable excess had been found on comparison with their extent by the former measurement.

499. This circumstance, we remarked, tended to prove the reality of the encroachment complained of; but this was a point with which we did not conceive that we had any concern. We presumed that the question referred to us was whether Government should indemnify the Petitioner or defend the suit—to which we replied that, as the error whence the Petitioner's damage had been made to proceed, was not committed "in pursuance of a special order originating with the Governor in Council, or the Board of Revenue, but proceeded from the inadvertence, afterwards rectified of the Collector, or more probably of the native Copyist," we were of opinion that the provisions of Section 15, Regulation II. A. D. 1802 were not applicable to the case.

500. We could not indeed well imagine how Government could be made the defendant in a case of disputed right like the present between two individuals—we observed that if we might be permitted to give an opinion as to the mode of bringing the question to an issue, it would be this, that the ground upon which the suit was rejected should be overruled, and that the proper Court should be directed to proceed duly to investigate the actual matter of dispute.

To Government, in Diary Cons., 31st August 1807.

501. The opinions which we have here recited were conveyed in an address to Government under date the 27th August last, but we have not as yet been favored with any orders in reply.

To Government, in Diary Cons., 23rd February 1807.
From Mr. Kinloch, in Cons., 9th February.
Shark fin.
Piecho de Rie.
Skins of Rays or Skaits.
Piecho de mar.
See General Report dated 5th October 1806, Para. 423.

502. In our address to Government under date the 20th February last, we submitted a letter from the Collector of Ramnad, enclosing a proposal from Mr. Baboom to purchase the produce of a Fishery, to be opened on the Coast of that District, of the same articles for which he sometime before under the authority of Government concluded an engagement with the Principal Collector in Tanjore.

From the Secretary to Government, in Cons., 2nd April 1807.

503. The terms offered by Mr. Baboom were exactly similar to those of the engagement above adverted to; the time of the lease to be for three years; we accordingly recommended and Government were pleased to resolve that the proposal should be accepted.

To Government, in Cons., 24th August 1807.
From Mr. G. Parish, in Cons., 20th July.
From Mr. G. Parish, in Cons., 30th July.

504. Under date the 24th August last, we had the honor to address His Lordship in Council with relation to the Revenues of Madura and Dindigul for Fusly 1216, and to submit the Report of the Collector on the subject.

Madura and Nuttum.

505. In the Province of Madura and dependant district of Nuttum, the Ryotwar system of rent has prevailed for the last two years.

506. In Fusly 1216, the season opened with the most favorable presages of an abundant harvest, but the unfortunate failure of the November rain, which has been the cause of such distressing consequences in other Districts, affected this Province as well as that of Dindigul, in the same manner, though not in the same degree, the cultivation consisting chiefly of dry grains.

507. Of these, not only was the extent of cultivation diminished, but the produce was also comparatively decreased.

508. A money rent having been introduced in the Province of Madura, these unfavorable circumstances had not so serious an operation on the revenues of the year as would have occurred under the practice of a division of the produce, but as the rigid enforcement of the rule of obliging the Ryot to pay for every field engaged for, would in a season so unpropitious have been too severe, the Collector was induced to relax his demands, in some instances, upon the humane principle inculcated in the orders of His Lordship in Council circulated in the month of January 1807.

509. The remission thus made was but inconsiderable, being no more than Star Pagodas 1,843-11-23.

510. The Abstract Statement subjoined exhibits a comparison of the cultivation in the Province for the past and the preceding year.

Abstract Comparative of Cultivation in the Province of Madura and Nuttum in Fuslies 1215 *and* 1216.

	Fusly 1215.		Fusly 1216.		Increase.		Decrease.	
	Cawnies.	As.	Cawnies.	As.	Cawnies.	As.	Cawnies.	As.
Nunjah	32,540	6	31,192	1½	...	...	1,348	4½
Punjah	1,06,941	10½	99,044	½	...	...	7,897	10
Total...	1,39,482	½	1,30,236	2	...	...	9,245	14½

whence it appears that the total cultivation in the latter year was Cawnies 1,30,236-2, being less than that of 1215 by Cawnies 9,245-14½.

511. The annexed Comparative Statement exhibits in abstract the Jummabundy of the fixed and fluctuating Revenue for the two last years in the whole Zillah comprising the Zemindaries and Pollams, the Rented and Amani Revenue of Dindigul, Madura and Manapara.

Abstract Comparative Statement of Jummabundy in Zillah Madura and Dindigul for Fuslies 1215 *and* 1216.

	Fusly 1215.												Fusly 1216.												Increase.								Decrease.							
	Amount of gross Settlement of Peishcush for Fusly 1215.			Amount of Land Revenue Rented.			Amount of Land under Amani.			Amount of Farms and Licenses.			Total.	Amount of gross Settlement of Peishcush for Fusly 1216.			Amount of Land Revenue Rented.			Amount of Land under Amani.			Amount of Farms and Licenses.			Estimated amount of Sayer.			Total.											
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. P.	F.	C.	S. Pags.	F.	C.
Dindigul ...	1,51,736	13	33½	1,36,638	0	...	3,984	34	76	1,161	10	7	2,146	1,60,995	26	23½	...	...	...	6,600	35	38															
Manapara ...	27,736	15	...	...	...	...	...	...	...	192	39	36	80	28,611	7	43	...	...	...	2,037	37	56															
Madura ...	7,969	6	74	1,82,003	36	58	...	...	...	800	23	51	822	3,84,180	6	84	...	...	...	18,751	9	5															
	1,87,432	11	47½	1,33,370	12	56	3,984	34	76	2,116	10	14	3,051	5,73,786	39	50½	...	...	...	27,389	22	39															
				1,59,168	32	8	4,333	14	0	2,301	14	0	13,793	28	6	3,83,964	13	62½																			
				2,798	19	30	348	11	6	185	14	14	10,612	685	13,764	9	3																					
				Fusly 1215.										Decrease...																									

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512. The gross Settlement in Fusly 1216 of Madura and Nuttum, including the collections from Land and Swarnadayem, was 1,29,478-16-27; deducting from this amount the usual payments to the Hufta Devastanum or Hindu temples being 7,272-30-41 and the Arda Maniams or Eleemosynary allowances being Star Pagodas 202-1-8, the nett Jumma for Fusly 1216 remains at Star Pagodas 1,22,003-26-58, being a decrease of Star Pagodas 2,795-14-8 on the Jumma of the antecedent year.

513. There was a diminution in the rent from the Hill Cardamums of Dindigul of Star Pagodas 372-22-26 owing to the Renter having failed in his payments and the necessity that followed of retaining it in management in the last year.

514. In the heads of Farms and Licenses, there was an increase on the receipts of last year 1,433-14. In adverting to this source of the public receipts, the Collector took occasion to point out the great necessity there is for a printed Regulation for conducting it, and the serious loss to which Government as well as individual Renters are obnoxious from the opposition made to the Renters by unlicensed dealers in spirituous liquors, and the inability of the Court to restrain these dealers, or to support the Renter, until the promulgation of a law for the purpose.

515. The estimated amount of collections from Frontier Choukies was inserted at 3,186—the obvious reason of the large decrease under this head was the abrogation of the Sayer.

516. The Collector requested that specific sanction might be granted for 155 Pagodas, being the Sibbendy expenses at the Frontier Chouky at Terkoopartar, where the collections within the Fusly were 1,869-24-11 and also for Star Pagodas 59-16-64 at the Sayer Choukies discontinued since 31st August 1806, to which date the collections were 1,102-21-58.

517. In the 20th and subsequent paras. of our address to His Lordship in Council dated 15th December 1806, we promised that so soon as we might be enabled, from the communications of the Collector, we should state the result of our correspondence with him on the subject of the balances which had continued to accrue in the Estates of Dindigul since the assessment of the permanent Jumma on those lands. We took this opportunity of reverting to this subject, and with a degree of concern proportionate to the circumstances attending it, circumstances which, as the Collector observed, "have for three years led to a decrease of the Revenue, loss to Government, and ruin to individuals."

Zemindaries of Dindigul. In Cons., 15th December 1806.

518. The permanent rents of Dindigul commenced with the Fusly year 1214, on the expiration of which, there remained a balance against the Zemindars to the amount of Star Pagodas 13,602—this the Collector attributed to the bad season and the outlay of the Zemindars in the purchase money of their Estates—to this amount of Land Rent a further balance was due on account of charges, Takavi, &c., the whole amounting to 18,100, which by subsequent payments and the sale of their lands, was reduced to Star Pagodas 6,244-41-67 still standing to the debit of the Zemindars.

Balances of Fusly 1214.

519. On the 30th January 1806, we were informed by the Collector that balances had accrued in Dindigul on account of the Revenue of Fusly 1215 amounting to Star Pagodas 30,121-10-3—these arrears he ascribed partly to the difficulty which the new Zemindars experienced in enforcing their demands against the Ryots, and partly to the recurrence of an unpropitious season.

Balances of Fusly 1215. From Mr. Parish, 30th January, in Cons., 13th February 1806.

520. As the Collector promised a detailed communication of the arrangements he had made for securing the public Revenues, so soon as he should have completed the Settlement he was then forming with the Ryots of the defaulting Zemindaries, we postponed the issue of any immediate orders on that occasion.

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521. A considerable interval having elapsed without receiving from Mr. Parish the expected information with regard to the balances or the arrangements prescribed by law preliminary to a sale of the lands, we addressed him a letter pointing out these omissions, prescribing the measures he should pursue in sequestering, sub-dividing and apportioning the assessment on the lands, and directing him to comply with these instructions without further procrastination.

(Circular.) To Mr. Parish, 24th July, in Diary Cons., 28th do. 1806.

522. Observing by the Collector's accounts for August that the balances in Dindigul had still further accumulated, we reiterated our injunctions to Mr. Parish, informing him that since the date of our letter of July preceding we had been in daily expectation of receiving his Report, and were the more surprised at his delay, as that letter had conveyed to him our anxiety for an early communication, and our apprehensions of detriment from his deferring the process prescribed by law for the recovery of balances.

To Mr. Parish, 9th September, in Diary Cons., 11th do. 1806.

523. Mr. Parish explained the causes which had opposed an earlier, and still prevented the full communication we required; transmitted Statements shewing the arrears for Fusly 1215 to be in the new Zemindaries of Dindigul Star Pagodas 35,554-4-25½; in the Pollams of Dindigul, Madura and Manapara Star Pagodas 12,025-3-45, and submitted the form of an advertisement for the eventual sale of the Estates in arrear.

From Mr. Parish, 30th Sept., in Cons., 13th October 1806.

524. We regretted exceedingly the delay which had occurred so long beyond the termination of the Fusly in transmitting the above information.

To Mr. Parish, 13th October, in Diary Cons., 16th do. 1806.

525. In the very commencement of the new Revenue system, the precedent thus exhibited of a relaxed operation of the provisions of law calculated for permanency, promulgated with such formality, and prescribed to be enforced with such a degree of punctuality, was a circumstance which we regarded with more concern than even the eventual defalcation of Revenue we saw so much reason to apprehend.

526. We appointed the 15th of November following for the sale of the Zemindaries, communicated the necessary instructions on the subject of the sales, and required from the Collector the further information connected with the subject of the arrears.

527. Intermediately of the Collector's receipt of these orders, we received from him a detailed Report on the balances of Fusly 1215, and the causes whence he considered them to have originated.

From Mr. Parish 13th, in Cons., 27th October 1806.

528. He informed us that the failure of the rains of Fusly 1214 was succeeded by a season similarly adverse in 1215.

529. The credit which the Zemindars possessed, and which enabled them to liquidate their arrears by loans in the preceding year, now no longer availed them, since the assumption of their Estates had naturally excited doubts of their responsibility.

530. The Collector also discovered that, previously to the sequestration of their lands, most of the Zemindars had made engagements with their sub-renters or ryots on reduced terms of rent and below the fixed assessment, that these engagements which the Zemindars are free to make for a division of produce, and Dindigul, producing chiefly dry grains, which are realizable three months before the first instalment becomes due, several of the Zemindars availing themselves of these circumstances, had dissipated part of the public Revenue before it was in his power to prevent it.

531. The provisions of the Regulations with respect to collusive engagements and anticipated rents, Mr. Parish informed us were duly enforced in as far as circumstances warranted the charge, and the means of the people enabled him to insist on payment. With regard to the lands which had been under-rented, he stated that he held them responsible for the permanent teerwa and made specific engagements where none existed.

Regulation XXVII. A. D. 1802, Section 10.

532. He further represented that the interruption experienced in the dispensation of Civil justice for the space of several months, by the vacation of the Court was an opportunity of which the Ryots availed themselves to withhold their payments.

	S. Pags.	F.	C.
The permanent Jumma assessed on the Zemindaries of Dindigul is	98,190	20	51½
It appeared that the actual Jumma made by the Zemindars and revised by Mr. Parish for Fusly 1215 was no more than	89,798	30	50

of this sum he had realized or expected to realize before the sales 78,386-7-62½ being less than the amount of the temporary Settlement by Pagodas 11,412-10-9½ below the amount of the permanent Jumma by Pagodas 19,804-12-69, and less than the resources of the Province (as estimated by Mr. Parish) in the sum of Pagodas 35-5-14.

See Para. 9 of letter 13th October, in Cons., 27th October 1806.

533. Although on a *primâ facie* view of the amount of the temporary Settlement contrasted with the ascertained resources of the Province, there appeared to us great room for suspecting collusion; yet, as the Collector stated that after a revision of the Settlement by himself, the permanent teerwa was declared to be the rate of assessment, we concluded that the difference between the amount of the revised Settlement, and the value of the lands according to the accounts upon which the permanent Jumma had been calculated, was exclusively attributable to the reduced extent of cultivation in the year in question.

To Mr. Parish 30th October, in Diary Cons., 3rd November 1806.

534. Upon this point however we required an explicit assurance from the Collector, and an explanation of the measures he had adopted to guard against any portion of the cultivation being surreptitiously excluded.

535. With reference to the Collector's objection that the realization of balances was affected by the interruption in the exercise of the Judicial functions, we informed him that the power of attachment, distraint and sale was invested in Collectors; but as no distraint of personal property could take place, unless with the consent of defaulters, until their lands shall have been sold, we were neither aware of the necessity for legal interference, nor of the weight of his objection.

536. Under the alleged circumstances, we admitted the difficulty of preventing Zemindars from appropriating part of the public resources previously to the assumption of their lands, and suggested a modification of the Kistbundi as a means of prevention. Upon several other points connected with the sale of the Estates, we instructed the Collector at the same time, but we thought it would lead to too much detail to trouble His Lordship in Council with the recapitulation of them.

From Mr. Parish, 12th December, in Cons, 22nd December 1806.

537. Conformably with our instructions all the Estates of Dindigul in arrear to Government were exposed for sale on the 15th November 1806, and partly sold for the sum of 12,470 Star Pagodas.

538. It was with much concern however we had now to inform His Lordship, that most of the purchases having been made by speculating adventurers, without substance or credit, no more than 1,980-26-65 of the premium was paid; that the purchasers are in confinement for the difference, the Company furnishing them with subsistence; and the lands remain under the management of the Collector, as no probability existed of selling them to advantage.

539. Several instances having occurred in different Zillahs of sinister collusions between defaulters and purchasers of Estates; also of individuals purchasing land and paying the deposit of 15 per cent.; but sometimes without the means of completing the bargain, and sometimes with the fraudulent intention of withholding the remainder of the purchase money, and availing themselves to the utmost of temporary possession of the Estate, we were desirous of frustrating any further attempts of this nature.

540. With the view therefore of avoiding the risk of loss whether through individual fraud, collusive agreements, incompetency or otherwise, from the sale of lands to persons unable or unwilling to pay the dues of Government, we directed that, on suspicion of such incompetency, prompt payment should be demanded of the full purchase money, or satisfactory security obtained for the remainder; that if the bidder declined acceding to these terms, the purchase should be declared invalid, and the Estate be again put up for sale, in the same manner as if no such offer had been made, *i.e.* on account, and at the risk of the original defaulter, whom we should always consider responsible for the difference between the amount of his arrear and the sum actually realized from the sale of his estate; a just debt we observed was not to be cancelled by the circumstance of an equal amount being merely *bid* or promised for the property of the defaulter. He has the same chance as before of obtaining by the second sale the value of his property, and though the second sale is said to be at the risk of the first purchaser, we were of opinion that it is to the defaulter and not to the Government that the first purchaser should be held responsible.

To Mr. Parish, dated 22nd December 1806, in Diary Cons., 2nd January 1807, referring to a letter to Mr. Hargrave, dated 4th December 1806.

541. In reply to our queries* with relation to the revised Settlement of Fusly 1215, the Collector explained that where the Zemindars had made a reduction, the permanent teerwa was declared to be the rule of assessment, and the decrease in the Revenue between the permanent and actual Jumma for that year must be principally ascribed to a consecutive series of calamitous seasons; but as the Collector attributed the reduction of Revenue to several other causes, to each of which we are disposed to admit a degree of efficiency, we recited some of them in his own words for His Lordship's information.

* of 30th October 1806.

542. "Previous to the subjection of the Poligars to the regular control of the Civil government, it was not unusual for the Ryots to cultivate the Circar lands of Dindigul where they were protected against oppression and insured of the full benefit of their labor. In this manner a great extent of land was yearly cultivated by the *Yarwaddy* Ryots residing in the neighbouring pollams; but the protection now afforded them and the benefit arising to the Poligars by employing such men on their own Estates, has since the introduction of the permanent Settlement put a stop to this system, and consequently reduced the extent of cultivation in Dindigul.

543. "Another circumstance which has tended to decrease the cultivation is also deserving of attention. The engagements which the Ryots had entered into with my predecessor for a three years' rent expired in Fusly 1213, and as they had experienced the heavy responsibility of a triennial lease progressively increasing, they regarded their release as a caution against similar engagements; they considered themselves at liberty to relinquish those lands included in their former puttiams, to cultivate to such extent as their inclination prompted, and in many instances to accept lands from surrounding Poligars (whose pollams are mostly intermixed with the Circar lands) on a more favorable teerwa—a proceeding which the Regulations do not prohibit, whilst we have no demand against the seceders.

544. "Previous to the introduction of the Judicial system, it was also an established practice to take muchelkas from the Ryots, binding themselves to prosecute their cultivation to the utmost extent, and this arrangement, tending to stimulate their industry, had certainly the effect of promoting both public and individual prosperity: these and other beneficial checks have however now been destroyed by the latitude given to the Ryots by the Regulations, the result of which is, that neither the Zemindars nor the more respectable inhabitants can enforce common* obedience or respect from their under-tenants. I am fully aware that the difficulties here noticed can never be put in competition with the grand objects which sanctioned the introduction of the permanent system, nor were they brought under your notice with any view, but to account for those obstacles which have arisen in consequence of a sudden change from great restraint to limited freedom.

* The aids prescribed by Regulations XVI and XXVIII not being afforded.

545. "The decrease of cultivation resulting from the combined effects already stated can therefore only be considered as the cause of decrease of Revenue; and as the Jumma of the year was formed on the *actual extent* of cultivation, I can have no hesitation in assuring you that the full amount of the Settlement has been paid to Government excepting what the Zemindars perverted to their own use in the early part of the season as before stated."

From Mr. Parish, 16th June, in Cons., 23rd do. 1806
From do. 3rd April, in Cons., 9th do 1807.
†Do. do. in Cons., 23rd April 1807.

546. Superadded to these, another cogent reason was assigned by the Collector as conducive to the accumulation of balances; we allude to the abrogation by the Sudder Adalut of the Sunnuds which had been issued to Tahsildars to act as Native Commissioners.

547. Without the aid of these Commissioners, distrained property cannot be legitimately sold, nor the payment of balances legally enforced; of these circumstances the people are in knowledge, and of this knowledge, they fail not to avail themselves.

548. Convinced of the necessity of delegating this power to some individuals as essential for some time at least to the easy realization of the Revenue, we recommended the nomination of Tahsildars to act as Commissioners as the only persons likely to undertake for the small remuneration prescribed, so troublesome and responsible a duty; the 6¼ per cent. commission, in addition to their pay, would induce them to do it; the law both here and in Bengal prescribes their appointment; it moreover so judiciously provides against the perversion of their powers, that the malversation of trust seems unlikely to happen; they act upon oath, are liable to prosecution for corruption or oppression, and, on conviction to three fold restitution and costs causes in which they may be interested are not cognizable by them, they cannot inflict punishment, cannot enforce their own decision; must report them to the Judge to whom appeals are liable from all their decisions.

549. Under these wise and valid restraints, we could not discern the force of the objections or the danger apprehended from their appointment. Similar objections, we remarked, would apply in a similar degree, to whomsoever the trust might be delegated, but admitting the reality of the objections, it appeared to us that it had been far preferable to have encountered for a time the risk of eventual fraud, from officers so necessary, than to have submitted to the real loss of Revenue, and paralyze the exertions of the Collector, by interdicting the appointment—"in the whole range of Districts under my charge says Mr. Parish, there is not a single person authorized to enforce the balances, the Sudder Adalut having declared my servants incompetent, and no other person being willing to undertake the responsibility, the latitude allowed to Ryots of paying or withholding rents can be rectified only by the nomination of Commissioners, and until that desirable arrangement take place, I trust that no responsibility will be considered to attach to my department for the arrears which have accumulated in this Province."

From Mr. Parish, 8th July, in Cons., 20th July 1807. Paras. 11 and 12.

550. Under these circumstances, the apparent urgency of the case, and the peculiar relation it has to the control and the success of our department, we presumed with becoming deference again to recommend the appointment of Tahsildars as Commissioners as conformable with the laws, as necessary to the realization of the Revenue, and as unlikely to be attended with worse consequences than might ensue from the appointment of other persons.

Regulations XVI & XXVIII, A. D.

551. In a letter which we received from Mr. Parish on the 31st March last, he satisfactorily explained the several points of information mentioned as incomplete in our last Annual Report, he informed us that the Estates of Dindigul had been again ineffectually offered for sale and submitted an adjusted account of the balances for Fusly 1215 as follows:—

In Cons., 9th April 1807.
To Government, in Cons., 15th December 1804, Para. 17.

Statement shewing the arrears due by the Zemindars in Zillah Dindigul for Fusly 1215.

Amount purchase money received for the Estates sold and Nett Balance.

Names of the Proprietors.	Names of the Estates.	1 Amount balance on account of permanent Jumma for Fusly 1215.			2 Amount balance due on account of Sibbendy charges after deducting of collections.			3 Amount interest due after deducting collections.			4 Total balance due.			5 6 7 Amount purchase money in Fusly 1216. Amount of purchase money.				Collections.			Balance due by the purchasers.			8 Nett Balance after deducting collections on account of purchase money or Col. 6 from Total Balance or Col. 4.			9 Nett Balance after deducting the amount purchase money or Col. 5 from Col. 4.		
		S. P.	F.	C.	S. P.	F.	C.	S P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
	Total Pags.	23,303	33	67	141	14	37	3,265	17	30	26,710	23	54	12,470	0	0	2,133	21	57	10,336	26	23	24,577	1	77	1 6588	25	36			

From Mr. Parish, 8th July, in Cons., 20th July 1807.

552. On the 15th July last, we received the Report (referred to at the commencement of this Address) of the result of the Collector's arrangements for realizing the Revenues of Madura and Dindigul for Fusly 1216.

553. The calamitous season of Fusly 1216 was little calculated to retrieve the disasters of anterior unfortunate years—various other failures occurring, the whole of the Estates, excepting two, relapsed into the management of the Collector, and indeed the continuance in Aumani, was preferable to the transfer of them to speculating adventurers with the fallacious promise of a considerable premium, and the illusive hopes of better management, admitting that in such a season, the sales of them on any terms had been practicable.

554. The Collector after an examination of the crops concluded a Jummabundy with relation to the actual state of the cultivation; an Abstract of which and of the Jumma we hereunder insert.

Abstract Settlement of the Estates in Dindigul for Fusly 1216 *formed by the Collector.*

	Nunjah.		Punjah.		Total.		Value for Nunjah as per Koloos.			Value for Punjah as per Koloos.			Total.			Add feerra by Tafreck.			Add Swarnadayem.			Add sub-rents granted by Zemindars according to Regulation and collected accordingly.			Total.			Add Permanent Jumna of three Estates which will be collected.			Grand Total.		
	Caw.	As.	Caws.	A	Caw.	A	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps	F.	C.	S. Ps.	F.	C.	S. Ps.	F	C.	S. Ps.	F.	C.
Dindigul.	9,868	10½	74,584	6	84,453	½	24,794	18	13	40,005	18	36	64,799	36	49	2,754	0	35	1,294	27	0	18,556	0	0	79,404	22	38	8,295	2	23	87,699	24	61

555. In the course of his enquiry into the cultivation of Fusly 1216, the Collector discovered that, in some of the assumed Estates, the Ryots neglecting the cultivation of the Sykal lands had in the late *Fusly*, surreptitiously cultivated terse or waste lands bearing a very low assessment—they had also, in some instances, but the loss which might thereby have accrued to Government, was assessed by him on the villages in which these practices occurred, it amounted to no more than Star Pagodas 2,754-35.

556. The amount of the Settlement for Fusly 1216 being Star Pagodas 87,699-24-61 is less than the permanent Jumma by 10,490-37-70½. Adverting to the series of unfavorable seasons, this amount, as the Collecter remarked, may not appear far short of what might have been expected with reference to these misfortunes, but if it be regarded merely with relation to the Survey assessment, and the permanent Jumma be considered as the criterion of the value of the lands, then indeed the difference is great: still he added, it is considerably above the average value of the Province for six years previous to Survey, and from the whole tenor of his management, he deduced this serious inference, that the failure of the Zemindary system in Dindigul *is attributable to the principle on which the Jumma has been calculated.*

557. The Collector, on this occasion, being the commencement of the new Fusly, solicited our orders respecting the mode of management for the assumed Estates in the current year—three years' experience of almost daily assumptions and successive sales led him to anticipate, from a continuance of the present system only similar consequences.

558. Existing legal difficulties made him deprecate the Ryotwary plan as applicable to a whole Province.

559. He therefore earnestly recommended for our approval the concluding a Village Settlement, as well in Dindigul as in Madura, for one or more years with the head inhabitants as decided by the best mode to be immediately pursued.

560. The popular prejudice against the late Zemindars he represented as extreme, and stated his confidence that, in a Village Settlement, the Renters would readily accept the terms and regularly pay the assessment—the principal inhabitants being men of property and possessing an habitnal influence over the lower order, which the late Zemindars never did, would not experience the difficulties and opposition which they encountered; the Zemindars he also affirmed to be much inferior in circumstances and situation to the actual occupants of the land.

561. The advanced season of the year admitted not of delay; whilst the nature of existing circumstances scarcely admitted a choice.

562. A Village Settlement, provided the superior inhabitants be restrained from oppressing the inferior, being the most usual and the most convenient Settlement to the people of these territories, we thought it in the actual predicament of affairs, to be most eligible, particularly for Dindigul, and as Mr. Hodgson was to be in the Zillah towards the latter end of the month, we authorized the Collector to make such a Settlement there, and if it was considered best, in Madura also, after fully consulting with Mr. Hodgson; we also directed that it should be made for three years, on progressive rents, as the most likely mode of retrieving the lands, gradually advancing the rents, as might be found expedient to the ultimate Survey value which on this tenure could more easily be borne, and as affording meantime full opportunity for investigation and decision as to their future disposal.

To Mr. Parish 16th, in Diary Cons., 20th August 1807.

563. A copy of our instructions to the Collector on this occasion we enclosed for the information of His Lordship in Council, and as there was not time for an official reference on the subject, we expressed a hope that His Lordship would approve of our having despatched them direct.

To Mr. Parish 16th, in Diary Cons., 20th August 1807.

564. Adverting to the uniform failure of the Dindigul Revenues since the period when they were permanently fixed; and reflecting on the reiterated sentiments of the Collector as to the excessive amount at which they were assessed, we were led, upon this occasion, to revert to the documents on which that assessment was determined. We observed to His Lordship, that the cursory review we had taken could not perhaps warrant a final conclusion, and that we must suspend our conviction until further deliberation and the local enquiries then prosecuting in the Province, should have enabled us to form a decisive judgment.

Concluding observations.

From Mr. Hurdis 6th April 1803, in Cons., 25th June 1804. To Govt. 3rd September, in Cons, 3rd September 1804; with Enclosures A and B.

565. We could not however in justice or in candour withhold from His Lordship in Council the expression of our strong apprehension (although the admission might implicate our own proceedings) that the principal reason of the failure of the rents of this Province was owing to a defect in the principle of assessment.

566. We expressed summarily the grounds of our opinion, observing that we should be extremely happy if further enquiry should prove them to be incorrect.

567. The permanent assessment of Dindigul was formed by the Board of Revenue on the same principles as had been adopted by the late Special Commission with respect to that of Salem.

568. Of Salem and of Dindigul the permanent rent was founded on calculations which had been the result of a system of Ryotwar rent, by which system, when correctly pursued, the whole collections and the whole expenses are completely brought to account.

569. The permanent rent of the other portions of the Company's territories or of the Northern Circars and Jagir was founded on calculations which where the result of a system of Zemindary or village rents, in which system a portion of the collections is known to be sunk, the profits of the Renters and the expenses of collection to be concealed.

570. Of the former system the collections will be high and the charges heavy; of the latter, the collections underrated and the charges unknown.

571. It will be doubtless admitted that, as the basis and the calculations of the two systems were different, so should have been the principles on which the permanent assessment was relatively fixed—the deduction necessary to be made from the supposed assets or value of the lands in order to provide for the agricultural stock, subsistence and profits of a purchasing proprietor should be greater in the one case than in the other, that is, a larger proportion of the land rent should have been allowed to the purchasers of Estates formed from lands settled on the Ryotwar plan than was given to purchasers of lands settled otherwise.

572. The deductions however in both cases were nearly the same.

573. In the centage recommended by this Board for Dindigul, they appeared to have been regulated by the proportion adopted by the Special Commission for Salem.

574. They also nearly doubled the centage proposed to be afforded by the Collector.*

* See Report of Mr. Hurdis, 5th April 1803, Para. 1.

575. But both in Salem and in Dindigul, especially in the latter, we expressed our apprehension that this centage had been fixed too low.

576. The centage from the supposed capacity of a District in order to form a permanent rent to Government was deduced; in other instances, from an average founded on the actual collections of a series of years.

577. In Dindigul it was made, not from the average of *actual collections*, but from the "ultimate Survey rent," a rent which had been progressively increasing for the three antecedent years, which had not at the time of its commencement, and has not since been realized—this Survey rent was 52 per cent. above the average collections from Fusly 1200 to 1205, and 33 per cent. higher than the average collections during Mr Hurdis' management.

578. Now, considering that the vigilant management of Mr Hurdis had advanced this Survey value as far as it appeared to him practicable or safe to advance it; that in fact it had never been collected; and perhaps so often as seasons are bad and cultivators poor, never will be collected, that the change of system then to be introduced would have a considerable effect on the scale of collection; whilst the vicissitude of season in that Province required perhaps a larger allowance than elsewhere; the deduction therefore which was made, being on an average about 17 per cent. only should have been considerably more than 17 per cent. from *the Survey value*. Perhaps, indeed, 17 per cent. from the *average collections* would have been insufficient; but the ultimate survey rent was higher by 33 per cent. than the average collections during Mr. Hurdis' management.

579. We did not think it necessary for the present to urge this topic farther, but waited for further information, which we remarked would be obtained from the local investigations now pending, and in the progress of the rents which we had authorized: the result, we observed, might tend to confirm or dissipate our doubts.

580. The Report which we have thus recited is under the consideration of your Honor in Council.

581. On a consideration of the circumstances of those persons who bid for the Dindigul Estates on the expiration of Fusly 1215, but did not complete payment of the amount of their offers, we were doubtful of the propriety of continuing them under restraint.

582. The Collector had been told on a former occasion that the mere circumstance of a sum of money being *bid or promised* for the property of a defaulter was not considered as cancelling his debt to the Government, and that though the second sale is said to be at the risk of the first purchaser, it was to the original defaulter that such purchaser was held to be responsible, he, *i. e* the original defaulter, continuing his responsibility to the Government.

See letter dated 22nd October 1806.

Section 13, Regulation XXVI, 1802.

583. By the Collector's letter of the 12th December 1806, it was stated that the first purchasers were incompetent to complete their offers; and by his letter of 31st March 1807 we were given to understand that a second sale was attempted, but did not succeed.

584. The Regulations prescribe that if the first purchaser do not complete the purchase-money according to the conditions of sale, the deposit money of 15 per cent. shall be forfeited; but it does not seem to be intended, and indeed it does not seem to be just, that the persons of these purchasers should be confined.

Regulation XXVI, A. D. 1802.

585. We have therefore in a recent letter expressed a desire to receive a full Report on the circumstances of these persons, in order that we may determine whether the portion which has been paid of the amount *bid* for the Dindigul Estates should be carried to the credit of the original defaulters, and the defaulting bidders be released from confinement.

To Government, in Diary Cons, 24th August 1807.
To Mr Parish, in Diary Cons., 3rd August:
From Mr. Parish, in Cons., 30th July.

586. We reported in our address under date the 22nd August that we had accepted a proposal submitted to us by the Collector for the Hill products of Dindigul for three years on the following terms, viz; Fusly 1217, Star Pagodas 4,848-20-9; Fusly 1218, 75,554-22-73; Fusly 1219, 6,060-25-36.

587. These products, consisting chiefly of cardamums and other spices, yielded a Revenue of Star Pagodas 5,331-20-76 in the last year, under the management of the Collector, the Renter having failed in his engagements, but as the profit on the sale of the articles in question constituted the greater

From Govt. in Cons., 10th October 1807.

rt of the Revenue thus derived, it is a species of traffic which we thought would be much tter carried on by individuals than by the public officers of Government, and we therefore oped that the terms upon which the present agreement had been concluded, and for the perrmance of which satisfactory security had been taken, would be approved and confirmed—your onor's approval and confirmation of the rent has been recently communicated to us.

TINNEVELLY.

588. It was noticed in our last General Report that proposals had been invited for renting the Fishery of the Toolayeram Paar Pearl Bank at Tutacorin, that tenders had been made extremely favorable to the Company, but that those expected from Tinnevelly not having arrived, we had not then closed with any party.

Pearl Fishery of the Toolayeram Paar at Tutacorin.—See para. 286.

589. Although by the orders of His Lordship in Council, communicated to us under date the 24th January, we were authorized to exercise our discretion in accepting or rejecting the proposals which might be made; yet the nature and circumstances of some of the tenders which we received, induced us to submit the subject for the final determination of His Lordship in Council.

In Cons., 2nd February 1807.

To Government, in Diary Cons., 5th March 1807.

590. On transmitting to Mr. Hepburn the advertisement which we had published at the Presidency, we directed him to submit for consideration such offers as might be made to him at Tinnevelly, and intermediately to state his opinion as to the lowest sum at which it might be expedient to rent the Fishery, in preference to retaining it under management.

To Mr. Hepburn, in Diary Cons., 29th January 1807.

591. Mr. Hepburn, in consequence, suggusted that if no offer exceeding 30,000 Pagodas were made for the Fishery, it might be more for the public interest to dispose of the boats by auction on the spot to the extent that might be practicable, to fish the remainder in Aumani, and sell the oysters in the bazaar.

592. In the letter from the Collector recommending the Fishery of the Toolayeram Paar, was urged the inexpediency of accepting any tender with a clause stipulating for a specific number of oysters being brought in by each boat, or providing that boats returning with less should be excluded from the account, and the oysters paid for at a fixed rate per thousand.

593. Our knowledge of the bad consequences which had formerly ensued at Mannar and at Tutacorin from a similar stipulation, had predisposed us to acquiesce entirely in the opinion of the Collector.

594. Such an engagement, though ostensibly holding out the advantages of the Ijarah or renting plan, really involves all the risk and inconvenience of the Aumani: for, whilst it secures a Renter from all uncertainty, and eventually in considerable profits; it subjects Government to indefinite loss, opens a source of cavil and contention between the servants of the Collector and Renter, and of collusion and fraud among the people who work the boats; in the year 1800 when the bank was last fished, a proposal of Porto Novo Pagodas 1,37,000 with a clause of this nature was made by Mr. G. Baboom, but was rejected, and another offer of his for only 60,000 Porto Novo Pagodas certain accepted in preference.

595. We deemed these preliminary observations necessary to enable His Lordship in Council more readily to appreciate the tenders made on the present occasion.

596. On the 19th February we received eleven tenders, which in conformity with the advertisement of the 19th January were presented at our office; subsequently two others were given in to us, viz., on the 21st February, and on the 28th we received four more which had been delivered in at the Cutcherry of the Collector of Tinnevelly.

Statement of proposals in Cons., 19th February 1807. From Mr. Hanbury.

597. We on this occasion transmitted to His Lordship a statement comparative of the whole for the more easy reference and determination of His Lordship in Council.

598. Numbers 1 and 13 of this Statement were tendered two days after the appointed time, and were therefore obnoxious to the suspicion of having been fabricated from a knowledge of the other proposals.

599. Numbers 2, 5, 6, 7, 9, 11, 14, 15 and 16; though in few of them had security been specified, were most of them made by men of credit and substance, they were however each of them embarrassed with the objectionable clause before adverted to.

600. Number 17 was received from a man, the competency of whose security appeared doubtful.

601. Numbers 3, 4, 8 and 10 being each made as we believed by persons of undoubted credit, and neither of them susceptible of the objection above mentioned, appeared, with reference to the amount, to be eligible in the priority in which they are numbered.

602. Number 12 made by a man, unknown to us, named Dratcha Chetty tendered for the Fishery, unconditionally Porto Novo Pagodas 7,500 above the highest offer made by any other.

603. The highest specific offer made in due time was No. 2 made by C. Singanah, viz., 90,000 Porto Novo Pagodas; but, as already noticed, it was qualified with a restrictive clause, and was moreover in some degree objectionable in the protracted periods proposed for payment and the non-specification of security; the man however, as we believed, was of himself fully competent.

604. Thus the offer of Dratcha Chetty being 7,500 Pagodas above the former, stood at 9,500 Porto Novo Pagodas.

605. Dratcha Chetty himself being absent, his security Hurry Prashad, Sahukar, appeared for him, and at our meeting of the 23rd February offered to pay down the sum of Pagodas 97,500 Porto Novo Pagodas which he brought with him for the purpose, and appeared impatient for a conclusion of the engagement.

606. The proposals from Tinnevelly not having then arrived, he was desired to wait until they should be received.

607. This last proposal we remarked might perhaps be considered deficient in point of form and different from the usual tenor of such tenders; on the other hand, it held out advantages to the Company beyond any of the rest; was so far specific as to mention a precise and a considerable sum, which the proposer was willing to give more than any of the rest—to which it might be added that in the advertisement of the 19th January, the specification of a sum was not made a *sine qua non* condition of the tenders.

In Diary Cons., 21st January 1807.

608. Having thus fully stated the comparative merits of the proposals, we requested the determination of His Lordship in Council respecting them.

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609. His Lordship in Council was pleased to accept the offer of Dratcha Sawmy Chetty, and accordingly an immediate engagement was concluded with Annasawmy Chetty in behalf of his father Dratcha Sawmy Chetty, not only for the Pearls, but also for the Chank of the Toolayeram Paar, on terms the most satisfactory and advantageous that could have been expected, and afforded the Renter a sufficient interval of time to make the requisite previous arrangements for the better prosecution of the Fishery.

From the Secretary to Government, in Cons., 5th March 1807.

610. Of the 97,500 Porto Novo Pagodas agreed to be paid for the rent, Star Pagodas 17,360 were paid down, and for the full amount of the remainder Company's 8 per cent. bonds were at the same time delivered in, which for several reasons we preferred receiving as a deposit until they should be exchanged for cash.

To Government dated 23rd March, in Diary Cons., 2nd April 1807.

611. Bank Notes were afterwards substituted for the whole, which making Star Pagodas 81,250 was paid into the Company's Treasury, and we had the satisfaction to inform His Lordship that the saving of a discount of 1½ per cent. on the deposit, the fees of transfer on the bonds, and the interest on the advance of the full amount of the offer were advantageous beyond the original favorable terms, which had been superinduced by this arrangement, and the amount of the estimated proceeds of the Fishery were thus realized before it had itself actually commenced.

To the Sub-Treasurer, in Diary Cons. 9th March.
To do. do. in Diary Cons., 19th March.

612. By the Cowle, copy of which we enclosed for His Lordship's information, it was provided that, if circumstances should admit of the continuation of the Fishery beyond the 30th day contracted for, an eventual further advantage should be obtained for the Company; a similar guarantee was in justice conceded to the Renter, in the event of any unlooked for contingencies to frustrate the fishing for 30 days complete.

In Cons., 5th March.

613. The Renter in addition to the above recited engagements, agreed to pay at the rate of 75 Porto Novo Pagodas per thousand for the Chanks of the first sort that might be taken in the course of the Fishery, being five Pagodas per thousand more than the price paid in the preceding year.

614. The arrangement concluded, Dratcha Sawmy Chetty was approved and confirmed by His Lordship in Council, and under date the 15th June, we had the honor to submit a letter from the Collector reporting the completion of the Fishery and furnishing an account of the number of oysters caught during the Fishery, giving an average to each boat per day of the unusually large proportion of eleven thousand four hundred and sixty-nine.

From the Secretary to Government, in Cons., 16th April.
To Government, in Diary Cons., 18th June.
From Mr. Hepburn, in Cons., 25th May.
NOTE.—The average per boat per day in 1800 from this Fishery was supposed to be 6,815.

615. After the termination of the Fishery, an advertisement was published by the Collector inviting proposals for continuing it for a further term of five days, and an offer was made at the rate of four Porto Novo Pagodas per day for each boat, for as many boats as it might be found practicable to send out; but from the account given by the Collector of the state of the weather, it was questionable at that time whether it would have admitted of the extension of the term of the Fishery as proposed.

616. An account was also promised by the Collector of the charges attending the Fishery, the receipts for Chank, &c., which we promised when received should be submitted for His Lordship's information.

n arrangement which he meant to propose for revising and modifying the rates and items of assessment in this Province, an arrangement, the consideration of which would require some ime, and its discussion some detail; he had therefore been under the necessity of sending us nly a summary Report and Comparative Statement of the Jumma of the year.

635. An Abstract of this Statement is here subjoined.

Abstract Comparative Statement of the Revenues of Tinnevelly for Fuslies 1215 *and* 1216.

	Fusly 1215.			Fusly 1216.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue Rented	4,87,220	17	5	5,09,088	25	35	21,868	8	30	...	...	...
Salt Revenue	10,341	21	49	11,161	8	73	819	29	24	...	...	...
Customs by Sea and Land ...	27,048	14	14	10,882	17	65	...	...	...	16,165	38	69
Farms and Licenses	1,616	17	65	1,238	7	51	...	...	...	378	10	14
Chank...	5,500	0	0	7,541	28	0	2,041	28	0	...	...	...
Bazaar Fund...	1,197	15	34	745	26	73	...	...	...	451	20	41
Extra Revenue	3,100	3	66	814	17	14	...	...	...	2,285	28	52
Pearl Fishery	...	...	...	81,250	0	0	81,250	...	0	...	...	...
	53,6,024	5	78	6,22,722	15	71	1,05,979	23	54	19,281	13	56
Deduct Decrease							19,281	13	56			
Nett Increase							86,698	9	78			

636. From this account your Honor will have observed that the total of the Revenues for he year amounted to Star Pagodas 6,22,722-15-71, and that, notwithstanding a season by no means propitious, there was an increase of Land Revenue in the last beyond that of the preceding year o the amount of Star Pagodas 21,868 8-30 in the Salt Revenue of Star Pagodas 819-29-24, and by neans of the Pearl and Chank Fisheries of Star Pagodas 83,291-28-0, making an aggregate increase f Star Pagodas 1,05,979-23 54.

637. Under the head of decrease, the first item, viz., 16,165-38-29 was not entirely a decrease being composed of Customs which had been transferred to the Commercial Department and Town luties which had been abolished; there was a decrease of Pagodas 378-10-14 in the Farms and Licenses of Star Pagodas 451-20-41 in the Bazaar Fund Receipts, and of Pagodas 2,285-28-52 in Extra Revenue, making an aggregate decrease of Star Pagodas 19,281-13-56—this decrease taken rom the gross increase made the nett increase Star Pagodas 86,698-9-78; but if the Custom Revenue were added to the above, which to form a correct comparison should have been added, the ctual excess of Fusly 1216 would be Star Pagodas 1,02,803; the Pearl Fishery Revenue, however, ierein included being only a contingent and not a permanent item; if it were deducted, the emaining increase in the ordinary receipts would be Star Pagodas 23,635-37-50.

638. We recently received and on this occasion submitted to your Honor the communication of Mr. Hepburn's sentiments relative to the punjah Teerwas and his recommendation that they should be altered to the rates which were obtained in Fusly 1212.

From Mr. Hepburn, 24th August, in Cons., 4th September 1807.

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639. The reasons assigned for the successive alterations in these Teerwas were such as at the time deemed satisfactory; but as the Collector stated in unqualified terms that the present rates are oppressive and higher than those which are established in the contiguous District of Madura and the Pollams, we granted him discretional authority to make the reduction which he proposed.

1st Class S. Pags.	0-37-2	per cawny.
2nd do. do.	0-27-62	do.
3rd do. do.	0-20-66	do.
4th do. do.	0-15-28	do.
5th do. do.	0-11-81	do.

640. We informed Mr. Hepburn that we were by no means convinced of the impropriety as he considered it, of the principle adopted by Mr. Cochrane of disallowing deductions on account of Graam Khurch or village expenditure.

641. If the Teerwas be regulated with reference to the nett produce after deducting Graam Khurch, it was obviously, we remarked, the interests of the inhabitants to exaggerate the amount of that expenditure; in some cases it has been found that the major part of the produce of a village has been sunk in this way, a circumstance which we observed to him afforded a proof of the abuse to which the plan of allowing deductions on account of Graam Khurch, is liable and served to shew that if any allowance were made on this account it ought to be regulated by a fair calculation and upon an uniform principle.

642. The explanation afforded by Mr. Hepburn was not such as to enable us to form a correct judgment respecting the point at issue between the late Collector and him, nor whether our observations respecting Graam Khurch were entirely applicable to the principles upon which the Teerwas in Tinnevelly are founded; although therefore, we granted him discretional authority to alter the Terwas in order that no inconvenience might arise from delay, we desired him to furnish some further explanations upon the subject.

643. We were surprised to observe by the 12th para. of Mr. Hepburn's letter, the observation that, he could not find in the Office of the Collector the record of any principle upon which Mr. Cochrane might have proceeded to fix the punjah Teerwa.

From Mr Cochrane, dated 20th June 1806.
Paras. 7 to 9.
Viz. Shermadavy Cadyum Vedoogram.
Nellyombulum.
Palamcottah.
Tacharellore.
Brummadavum.
Nadoomundalem.
Sankeriamarcoil.

644. By Mr. Cochrane's Report for Fusly 1215, we were informed that a Survey Assessment and Ryotwar Settlement had been by him concluded in nine Talooks; that although a Ryotwar rent had not been made in the remaining Districts, the assessment of the different descriptions of land had been determined by the Survey; and that it only remained to sub-divide the gross Revenue on each field, and to particularize the rent to be paid by each Ryot.

645. If so considerable a progress had been made in the Survey and Assessment of the punjah lands, it appeared to us extraordinary that the Collector should represent himself to have been unable to trace the principles of his assessment.

646. The large proportion of unoccupied punjah land in the Province afforded strong collateral evidence of the present Teerwas being excessive, and that a reduction of them by encouraging the extension of cultivation would ultimately conduce to the augmentation of Revenue. But we informed him of our opinion that the assessment should be fixed without reference to the village expense so moderately, as to enable the Ryots to contribute themselves what may be necessary on this account: for, we remarked that whilst there shall exist a pretext for deductions from the gross Revenue for this expenditure, there could be no doubt that it would be greatly perverted.

To Mr. Hepburn 15th, in Diary Cons., 17th September 1807.

647. We shall have occasion hereafter to address your Honor in Council again on this subject.

617. During the progress of the Fishery, we received several representations from the Renter complaining in general terms of a deficiency of oysters and of impediments opposed to his management.

In Cons., 23rd April.

618. Although we were fully persuaded that every usual and necessary assistance had been largely afforded to the Renter conformably with our express orders to the Collector, and that nothing proper to be granted had been refused, yet in order that there might not be room for complaint at any future period, we deemed proper to refer the Renter's representations to the Collector, and to desire that he would report fully thereon for our information.

To Mr. Hepburn, in Diary Cons., 27th April.

619. The letter which we received from the Collector in reply, and which we submitted to His Lordship in Council, fully refuted all the objections, and we had no doubt would entirely satisfy His Lordship that the Renter, so far from having cause for complaint, had been treated with uncommon indulgence, and that his disappointment was in a great measure to be attributed to indolence, indiscretion, and mismanagement.

In Cons., 14th May.

620. Finding at length that a loss would accrue by retaining the Fishery under management instead of sub-renting it (as in all probability he might at first have done to a considerable extent), it was evident that he endeavoured to obstruct the completion of the Fishery with the view of establishing a claim to remission; this purpose however was counteracted, and his own remissness and inactivity supplied by the vigilant and decisive conduct of the Collector.

621. Before the Fishery was completed, the Renter suddenly disappeared without leaving any authorized agent to manage the concern or acquainting the Collector with his departure, or with whom to communicate during his absence; this at first created embarrassment, but a man having at length assumed the name of the gomastah, though without any written authority, the Collector observed that he was glad to acknowledge him in that capacity, and that the business was subsequently conducted under his superintendence.

622. The Collector mentioned several other instances of the perverse spirit with which this affair had been conducted, and amongst the rest he stated that two-thirds at least of the Renter's share of oysters were still lying in heaps unopened, and their produce consequently unknown.

623. The Collector observed that "the produce of the oysters in no instance fell short of the "quantity produced at the inspection, the result of which was published by the Board, and that "the quantity generally exceeded it—how far it may have fallen short of the calculation formed "in the Renter's own imagination, if ever he formed any, it was difficult to say; but while the "oysters produced a quantity equal to what was given to the world as the specimen, and as the "grounds on which they were to form their calculations, the Renter had no reasonable cause of "complaint on that score—farther than regretting that in his computation he should have "departed so widely from the specimen which was held out to him in common with others to calcu-"late by. This disappointment must however in a great measure be compensated to the "Renter by the present very high price of Pearls. In the statement published, the Pearls were "valued at only seven Pagodas per-chow—while the same quantity was selling at the Fishery for "sixteen Pagodas which must make a material difference in favor of the Renter."

624. We deemed it advisable to notice thus particularly the foregoing circumstances, because having rejected the claims to remission recently preferred to us by the Renter in person, we conceived that he might possibly be induced to urge them on the attention of His Lordship in Council.

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625. We took this occasion to submit a letter from Mr. Hepburn enclosing copy of one addressed by him to the Accountant General, recommending for reasons which we considered to be conclusive, that the amount produce of the Fishery should be carried to the head of "Tinnevelly Revenue" instead of "Dutch Settlements" as formerly directed.

In Cons., 11th May.

626. We were informed in reply that His Lordship in Council had observed with surprize the perverse conduct of the Renters of the Pearl Fishery, but that, under the explanation which had been stated, there appeared to be no doubt of the propriety of requiring the fulfilment of his engagements; and in order that he might not encourage any fallacious expectation of relief to which he had no claim, it was deemed advisable to apprize him of the intention of Government not to relax from its just demands.

From the Chief Secretary, in Cons., 23rd July.

627. On the occasion of reporting the completion of the Pearl Fishery, it was mentioned that a proposal had been received for continuing it for a further term of five days, but that it was questionable if the state of the weather would admit of the extension of the term of the Fishery as proposed.

See Para. 615.

628. By a letter subsequently received from the Collector, it appeared that the Fishery was continued partially during three days, and produced the nett sum of Star Pagodas 1,216-2-66, to which the produce of the sale of Chank, the anchorage Fees, rent of Arrack and Toddy during the Fusly, &c., items, being added, it appeared that an extra Revenue had been obtained to the amount of Star Pagodas 2,047-5-72.

From Mr. Hepburn dated 8th, in Cons., 20th August 1807.

629. The total charges incurred during the Fishery, of which an account particular was furnished by the Collector, amounted to Star Pagodas 1,379-39-9, leaving a further sum of Star Pagodas 667-8-63 to be carried to the credit of Government, which made the total nett receipts on account of the Fusly Star Pagodas 81,917-8-63.

630. A proportion of the charges to the amount of Star Pagodas 24-41-76 had already received our sanction under date the 19th January last, and the whole amounting to Star Pagodas 1,379 39-9 was on the occasion submitted for the sanction of His Lordship in Council.

In Diary Cons., 29th Jan. 1807.
To Government, in Diary Cons. 31st August.

631. We took the same opportunity to lay before His Lordship a letter from Mr. Hepburn, soliciting the indulgence of being permitted to receive the usual commission of 1½ per cent. on the amount of the Revenue derived from the Pearl Fishery in addition to the ordinary amount of salary and commission from the Land Revenue to which he is limited by the restrictive orders of Government.

To Government, in Diary Cons., 31st August.
From Mr. Hepburn dated 13th, in Cons., 24th August 1807.

632. The grounds upon which he founded his claim to this indulgence were stated in his address to which we referred His Lordship, observing that as the occurrence of a Pearl Fishery is only at distant intervals of time, and as the success of it must greatly depend on the vigorous and zealous exertions of the Local Authority, as Mr. Hepburn's exertions on the late occasion were active and useful, and made to the prejudice even of his health, we thought it an extraordinary instance, and were therefore disposed to recommend it favorably to His Lordship's consideration.

633. The decision of Government on this claim has not yet been communicated.

634. Under date the 4th June last, we received a letter from the Collector, recently submitted to your Honor in Council, in which he informed us that owing to his being engaged in

648. In consequence of the Pearl Fishery which took place, as already noticed in the last year, the Renter of the Chank Fishery for that year preferred claim to a remission of 3,000 Porto Novo Pagodas, to which as he was entitled by the conditions of his Cowle, we recommended might be authorized.

To Government, in Diary Cons., 24th August.

649. On a former occasion it was directed that the terms of the clause which provided for a certain remission to the Chank Renter in the event of Pearl Fishery *taking place at Mannar* should be rendered more precise, it having appeared reasonable that remission should be allowed in the event only of the Divers being *ordered away to Mannar*. In the letter submitted on this occasion, the Collector entered into a long explanation to shew that the order in question could not be considered to interfere with the present claim to remission; but it was obvious, we remarked, and we explained to the Collector that the order was not meant to refer to Pearl Fisheries *taking place at Tutacorin*, for this reason, that the Tutacorin divers must necessarily be employed on these occasions, though it does not follow that they must necessarily be employed in the Fisheries which take place at Mannar.

From Mr. Hepburn, in Cons., 30th July 1807.

To Mr. Hepburn, in Diary Cons., 3rd August.

650. Under this explanation, the remission by the Renter under the terms of his Cowle has been authorized by your Honor in Council.

From the Secretary to Government, in Cons., 10th October.

651. Authority has been requested for the disbursement of Star Pagodas 15,000 advances for cultivation, and of Star Pagodas 8,000 in the repair of tanks and watercourses for the current year; we have, in the meantime, granted permission to the Collector to make such part of the disbursement as he may find requisite.

To Government, in Diary Cons., 31st August.

COIMBATORE.

652. In our last General Report, we recited the substance of our address to His Lordship in Council with reference to the Settlement of Coimbatore for Fusly 1215, and with reference to a Report from the Principal Collector regarding the introduction of the Permanent Settlement into the Northern Division of that Province, the Survey and ultimate assessment having been completed.

From Mr. S. Greenway, in Cons., 2nd April 1807.

653. The orders of His Lordship in reply were received under date the 11th March last.

654. His Lordship in Council expressed regret in observing the very different result which had been produced in the Land Rent of the Northern and Southern Divisions; nor could His Lordship in Council refuse his assent to the cause to which we had ascribed it; for it was manifest that no expectation could reasonably be entertained of the two divisions advancing equally in prosperity, while a disproportion of ninety-five per cent. existed in the average assessment of the Southern and Northern Divisions. The Governor in Council therefore entirely concurred in our opinion with respect to the expediency of equalizing the assessment which appeared to His Lordship in Council to be an indispensable measure.

655. As however admitting all the weights which appeared due to the pressure of excessive assessment, the very great defalcation of the Land Revenue in the Southern part of the Province, his Lordship remarked, might be in some measure owing to a combination of causes which could be best ascertained by local enquiry. His Lordship therefore was pleased to avail himself of the opportunity afforded by Mr. Hodgson's vicinity to Coimbatore, in his late deputation to direct that gentleman to proceed to the latter Province or the purpose of communicating with the

Principal Collector, and His Lordship desired that instructions might be issued to Mr. Garrow to furnish every information which Mr. Hodgson might require relative to the Revenues under his charge.

656. In the meantime His Lordship desired that we would issue the proposed instructions for the equalization of the assessment, and for multiplying the gradations of classes of the lands in the Southern Division; and although we did not consider the disproportion of the assessment on nunjah and garden lands in the two divisions of Coimbatore to be so great, as to render a modification of those established in the Southern Division absolutely necessary, His Lordship approved our suggestion of authorizing the Principal Collector to use his discretion in modifying the assessment in particular instances where it should appear advisable.

657. His Lordship in Council entirely concurred in our opinion respecting the augmentation of the assessment on lands appropriated to pasturage in the last Fusly, which had been carried into effect without authority, and His Lordship desired that on issuing orders for the reduction of the assessment on these lands to its former standard, we would express the disapprobation of His Lordship in Council at the unauthorized adoption of a measure of this nature.

658. His Lordship in Council was pleased, with these explanations, to confirm the Settlement of Coimbatore for Fusly 1215 at Star Pagodas 6,21,401-30-43, being below that of the preceding year Star Pagodas 66,042-35-46.

659. We were informed that His Lordship in Council would wait the communication of our further sentiments respecting the materials furnished by Mr. Garrow for the formation of the Permanent Settlement of the Northern Division of Coimbatore previously to adopting any opinion on that subject; but His Lordship expressed much pleasure in observing that the industry and talent displayed by Mr. Garrow in the discharge of his trust was such as to entitle him to commendation.

660. Although the Principal Collector has not yet transmitted to us the detailed Jummabundy Report and Statements for Fusly 1216, yet having received from Mr. Garrow a succinct explanatory address relative to the influence of the late season on the cultivation, cattle, and population of the country, we were thence enabled to inform your Honor in Council of the particular amount of each head of Revenue in that Fusly.

From Mr. W. Garrow, in Cons., 7th May 1807.
To Government 21st, in Cons., 21st September 1807.

661. With reference to the effects of the season, we had already had the honor to report under date the 31st May last, and the subjoined Abstract Statement exhibited the general result of that year's management with reference to the amount of Revenue.

See Para. 1012.

Abstract Statement Comparative of Revenue in the Northern and Southern Divisions of Coimbatore for Fuslies 1215 and 1216.

	Fusly 1215.									Fusly 1216.								
	North.			South.			Total.			North.			South.			Total.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Rent	3,66,243	7	55	2,22,754	1	56	5,88,997	9	31	3,39,027	32	16	2,23,427	32	17	5,62,455	22	32
Licenses	3,288	6	12	1,602	30	0	4,891	3	12	3,119	24	12	1,516	36	18	4,636	18	30
Poligars	...	...	...	7,890	31	75	7,890	31	75	...	...	...	7,777	26	19	7,777	26	19
Customs	10,874	19	59	8,748	8	26	19,622	28	5	3,617	29	51	498	5	35	4,115	35	6
Total...	3,80,405	33	46	2,40,995	38	77	6,21,401	30	43	3,45,765	1	79	2,33,220	16	9	5,78,985	18	8

	Increase.									Decrease.								
	North.			South.			Total.			North.			South.			Total.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Land Rent	...	...	...	673	30	41	673	30	41	27,215	17	39	...	...	...	27,215	17	39
Licenses	...	...	...	...	...	...	...	...	...	168	24	0	85	2	62	254	26	62
Poligars	...	...	...	...	...	...	...	...	...	...	...	...	113	5	56	113	5	56
Customs	...	...	...	...	...	...	...	...	...	7,256	32	8	8,250	2	71	15,506	34	79
Total...	...	...	...	673	30	41	673	30	41	34,640	31	47	8,440	11	29	43,090	0	76
Deduct Increase...										...	...	...	673	30	41	673	30	41
Nett Increase...										34,640	31	47	7,775	22	68	42,416	12	35

662. The aggregate amount of Revenue in Fusly 1216 was Star Pagodas 5,78,985-18-8 being a gross decrease below that of Fusly 1215 of Star Pagodas 42,416-12-35.

663. The greater proportion of this decrease arose from a deficit of Land Revenue in North Coimbatore, and amounted to Star Pagodas 27,215-17-39. Not having received the detailed remarks of the Principal Collector, we were unable fully to account for variations, but adverting to the reasoning contained in our letter of 27th January last on the evidence of a comparatively lighter assessment in the Northern than in the Southern Division, and judging that the effects of the unpropitious season must have been the same in both, it was not without some surprise that we observed a result so different from what we might have expected, viz., a decrease so considerable in the former, and even an increase in the latter division. On this point we observed that we should expect an explanation from the Principal Collector—the decrease in itself was owing to the failure of the rains of the year—exclusive of a small deficiency in the Revenue from Licenses and in the payments from the Poligars, the remaining items of deficiency amounting to Pagodas 15,506-34-79 were in the head of Customs, and resulted from the abolition of the Town Duties.

* Star Pagodas 27,215-17-39, Pagodas 673.
Star Pagodas 254-26-22.
Star Pagodas 113-5-56.

From Goverament, dated 11th March, in Cons., 2nd April 1807.

664. The orders of Government upon the measure which we had suggested of reducing, the assessments of the Southern Division of Coimbatore had been duly transmitted to the Collector; and, in his annual Report and the communications of Mr. Hodgson, who in his tour visited that Province, your Honor in Council, we remarked, might expect hereafter full and satisfactory information.

From Mr. Garrow, 20th August, in Cons., 4th September 1807.

665. By a letter received from Mr. Garrow under date the 20th August, we had the satisfaction to observe that the whole Land Revenue of the Southern Division settled in money had been collected, a small portion of the Hill rent of Danaiguncota only remaining due. The balance of Land Rent for Fusly 1216 in the Southern Division had also been realized.

To the Chief Secretary, in Diary Cons., 18th May.
From Mr. W. Garrow, in Cons., 14th May 1807.

666. Under date the 16th May, we submitted to His Lordship in Council a letter from the Principal Collector in Coimbatore, with an estimate of advances required for purposes of cultivation in Fusly 1217 to the amount of Star Pagodas 40,000.

667. The amount of Tuckavy estimated for Fusly 1216 was Star Pagodas 32,700, inclusive of advances for digging wells, estimated at Star Pagodas 9,200—the proportion included on this account in the estimate for Fusly 1217 amounted to 10,000 Pagodas.

668. The deficiency of wells in the villages of this Province was represented by the Collector to be a cause of great inconvenience and even distress to the inhabitants, and as the situation of most of the Talooks is remote from the rivers, the increasing the number of wells appeared to be desirable not only for the alleviation of those inconveniences, but as conducing to an extended cultivation of garden produce, to which purpose those that had been already dug were chiefly appropriated.

669. For the advancement of this desirable object, the Collector proposed that lands cultivated by means of wells dug by Ryots *without* the assistance of advances from the Sircar, should be charged with the ordinary punjah rent only for the first three years, and with the full garden rent in the fourth year; that lands cultivated by means of wells formed *with* the assistance of advances from the Sircar should be charged with the punjah rent for two years, with half the garden rent in the third, and with the full garden rent in the fourth year, and that Ryots who might repair old wells and deepen such as are filled up or are destitute of water, should be allowed a remission of quit-rent for the two first years, paying it in full in the third year.

670. The prospect of the immediate payment of a greatly increased rent on lands converted into gardens, and the expense attendant on the formation of wells for that purpose, were stated to be the causes which had hitherto operated as a restraint on these improvements. The desired encouragement was however amply provided for in the propositions of the Collector, which we doubted not would receive His Lordship's approbation.

671. The Collector on this occasion recommended that Cowles on the following terms should be granted to persons who might undertake the cultivation of waste land and jungles, viz., that punjah lands left uncultivated for upwards of ten years preceding should be granted free of rent the first year, at half the rent the second, and at the full rent the third year, and that punjah lands covered with jungles should be granted free of rent the first year, at one fourth the second year, at one-half the third, and at the full rent on the fourth year.

672. We were of opinion that the full rent on lands cleared of jungle should not be demanded until the fifth year—with this exception, we approved the terms of the proposed Cowles, and informed His Lordship that with his permission we should direct the Collector to invite proposals accordingly, limiting the period for receiving them to the end of the Fusly.

673. With regard to the sum which the Collector proposed to disburse in ordinary advances for cultivation to the amount of 30,000 Pagodas, we recommended that it should receive a general sanction; but as the amount was considerable, and the appropriation in this way to such an extent might perhaps prove inconvenient, we remarked that it might be proper to qualify the sanction with an injunction to the Collector to confine the actual expenditure to the lowest possible scale, consistently with a due regard to the object of upholding the usual agricultural stock of the country.

674. His Lordship in Council was pleased to concur in our observations on the encouragement proposed by the Principal Collector to be held out to the increase of cultivation by means of wells, and by bringing waste lands into a state of tillage.

From the Secretary to Government, in Cons, 28th May 1807..

675. His Lordship in Council was accordingly pleased to confirm the terms on which the Collector proposed to issue Cowles, with the modification which we had suggested, and desired that instructions might be transmitted to the Collector authorizing him to offer the encouragement which had thus received His Lordship's sanction.

676. The Governor in Council entirely approved the caution which we had recommended in disbursing the public money, and desired that the Collector might be instructed to limit the advances for cultivation to the sum which might be indispensably necessary.

CANARA.

677. Under date the 31st August, we addressed His Lordship in Council on the Revenue of the Province of Canara, including Soonda and Belighi for Fusly 1216 and submitted the Collector's Report, with the Jummabandy, Kistbundy and Comparative Statement, exhibiting an aggregate Revenue for that year of Star Pagodas 6,99,376-31-52 alluding to the Statement subjoined.

Jumma of Fusly 1216. To Government, in Cons., 31st August 1807.

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Abstract Comparative Statement of the Revenue of the Province of Canara in Fuslies 1215 and 1216.

		Fusly 1215.																											
		Rented.						Aumani.																Total rented and Aumani for Fusly 1215.			
		Land Rent and Village Taxes.						Sundry rented Licenses.			Tobacco, Ganjah, &c.			Aumeen Devi Revenue.			Road Customs.			Sea Customs.								
		S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.			
1	Southern Division ...	291,165	10	40	8,315	27	0	35,190	9	30	3,924	14	32	11,960	11	32	39,080	15	60	389,636	4	34							
2	Northern Division ...	205,963	3	24	1,719	40	40	11,230	39	54	...	...	...	69,277	11	50	8,619	4	58	296,810	15	66							
		497,128	13	64	10,035	25	10	46,421	7	4	3,924	14	32	81,237	23	2	47,699	20	38	686,446	20	20							
		Add ex-	ce	ss	585	36	24	...		...	...		...	19,336	27	60	13,652	30	54	33,575	10	58							
	Total...	497,128	13	64	10,621	19	64	46,421	7	4	3,924	14	32	109,574	8	62	61,352	9	12	720,021	30	78							

		Fusly 1216.																											
		Rented.						Aumani.																Total rented and Aumani for Fusly 1216.			
		Land Rent and Village Taxes.						Sundry rented Licenses.			Tobacco, Ganjah, &c.			Aumeen Devi Revenue.			Road Customs.			Sea Customs.								
		S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.			
		284,795	29	8	6,463	23	20	34,994	10	16	5,243	25	10	6,838	0	0	38,134	25	64	374,470	29	38							
		204,843	22	46	1,988	10	16	13,885	30	0	...	...		59.942	36	0	11,714	12		292,375	20	62							
		489,640	9	54	8,451	33	64	48,879	40	16	5,243	25	10	66,780	36	0	49,848	37	64	668,845	14	20							
		Add ex	ce	ss	...	...	...	4,975	5	68	...	...	...	11,377	38	74	5,178	14	50	21,531	17	32							
	Total...	489,640	9	54	8,451	33	36	53,855	4	4	5,243	25	10	78,158	32	74	55,027	0	34	690,376	31	52							
	Fusly 1215	497128	13	64	10,621	19	64	46,421	7	4	3,924	14	32	100574	8	62	61,352	9	12	720,021	30	78							
	Decrease.	7,488	4	10	2,169	28	28	7,433	39	0	1,319	10	58	22,415	17	68	6.324	40	58	29,644	41	26							

678. There appeared a nett decrease of Land Tax and Village Taxes of Star Pagodas 7,488-4-10 arising from the remission which the losses occasioned by the unprecedented violence of the monsoon rendered necessary. The houses, effects and cattle were in many cases swept away or damaged by the inundation. The cocoanut trees which grow on the bank of the rivers were torn up and carried off by the flood, and a great quantity of Salt was destroyed: in addition to this misfortune, the second crop of rice usually cut in February was never before known to be so scanty, and from the result of the enquiries made to ascertain the loss, we were convinced that the remission was necessary.

Settlement of Fusly 1215 ..4,97,128-13-64
Do. of Fusy 1216.-4,89,640- 9-54
Decrease 7,488-4-10

679. The Districts of Soonda and Belghi, however, which are above the ghauts, suffered little m the unusual fall of rain, and an increase of Star Pagodas 1,286-28-16 appeared in the Land evenue of those Districts.

680. The remission granted by the indulgence of Government contributed to relieve the ots who suffered by the violence of the monsoon, and they received additional assistance and couragement from the Collector having postponed the collection of the extra Tuckavi advan- l in July 1806. From the beneficial effects of this indulgence and from the general state of e country, the Collector entertained little doubt that the Land Revenues of Canara would again e to the amount collected in Fusly 1215, unless the seasons be unusually unfavorable.

681. In Districts below the ghauts, there are many arable lands which have escheated to vernment in former times and have become Sircar property—several applications have been de by individuals for the grant of those lands in perpetuity—no particular conditions demanded by the applicants but generally to be treated as favorably as the proprietors of ghbouring Estates. As the Collector is by Sections 43 and 44 Regulation II. A. D. 1803 hibited from authorizing the alienation of Sircar land, Mr. Gowan suggested the expediency obtaining our sanction for the alienation of these lands and pointed out the advantages ich would result from the transfer. We informed His Lordship in Council that, we should horize the alienation of all Sircar lands to respectable persons who might undertake to culti- and pay a Land Tax on the same terms as the proprietors of neighbouring Estates.

682. We received a subsequent address from Mr. Reid dated 21st August accompanying his Demand, Collection and Balance Account from 1st to 11th July inclusive, exhibiting a balance of Star Pagodas 17,409-9-64 consisting chiefly of ckavi, but including a small balance of Land Revenue (an extraordinary circumstance in nara) withheld by refractory Ryots, who had terrified the Tahsildar with threats of prosecution the Zillah Court—however, as Mr. Reid had taken prudent measures for the recovery of the ances, we trusted that they would be realized without any further reference.

n Cons., 31st August.

683. The Salt Monopoly did not produce so great a Revenue as might have been expected. From Mr. Reid's letter of the 21st August, it appeared to have produced only Star Pagodas 13,509, but as the expenses attending the institution of the Monopoly were great, and Salt of three and four years' old was brought up, the nett profits of the Monopoly were expected to increase hereafter.

a Cons., 31st August.

215...	10,621-19-64
216...	8,451-33-36
ncrease.	2,169-28-28

684. The decrease in the Rented Licenses * proceeded from a part of last year's amount being transferred to Aumani Licenses—however the Revenue arising from Arrack and Toddy on their Aumani management fell below what it produced when rented, by Star Pagodas 1,595-37-28; but the Collector appeared to think t the sobriety of the people had been cheaply purchased at this expense.

nted Licenses Fusly 1215...	10,131-25-40
Do. do. Fusly 1216...	8,451-33-36
Decrease...	1,583-34-4

685. The Collector thus accounted satisfactorily for the decrease in the Rented Revenue he whole Province of Star Pagodas 9,071-38-14 below that of Fusly 1215.

686. The Revenue derived from Farms and Licenses under Aumani was expected to exceed that derived from the same sources in Fusly 1215 by Star Pagodas 3,778-1-70; of this amount of Star Pagodas 1,319-10-58, arose from the increasing produce of the Ameendevi Islands, and the remainder from extending the Monopoly of Tobacco into the Districts of Soonda and Belghi: by a subsequent address from the Collector, we found that the Tobacco Monopoly had produced an excess

levenue of Fusly 1215 ..	46,421-7-4
stimated for Fusly 1216 ..	48,879-40-16
Decrease...	2,458-33-12
Revenue of Fusly 1215...	46,421-7-4
ctual collection within Fusly 16	53,855-4-4
Increase...	7,433-39-0

above what he estimated it in the Jummabundy of Star Pagodas 4,975; the whole Revenue collected within the Fusly from Tobacco, &c., being Star Pagodas 53,855-4-4.

687. The decrease in Road Customs proceeded from the abolition of the former high duties on Salt, and a further loss was expected from the diminished demand for Pepper and Betel, but in considering the loss occasioned by the abolition of the duties on Salt, the profit of the Monopoly must be taken into the account, and Star Pagodas 13,500-0-0 actually realized within the Fusly, by the introduction of the Monopoly, must be added to the amount derived from Customs to show a fair result.

688. The decreased demand for Betel and Pepper led the Collector to apprehend a considerable diminution of the Revenue derived from the Haulet duty; but by a subsequent letter we found that although the Collector in his Jummabundy estimated the Road Customs at only Star Pagodas 66,780-36-0, the actual collections on this account with the Fusly had been Star Pagodas 78,158-32-74, being an excess above what he expected of Star Pagodas 11,377-38-74—a more rigid exaction of payment within the year and a greater demand for Pepper and Betel having ensued than was expected, were assigned by the Collector as the cause of this increase above the amount estimated in the Jummabundy. The collection of this sum beyond what had been estimated confirmed our opinion respecting the policy and advantage of the Haulet duty. We informed His Lordship that we thought no permanent measures should be taken to alter the mode or rate of collecting this duty, although a temporary reduction of the rate might in case of necessity tend to encourage the trade—we thought that when those countries in which the Pepper and Betel of Canara are consumed should have recovered from the effects of war and famine, the demand would be as great, and the Revenue from the Haulet duty as profitable as ever.

Road Customs, Fusly 1215 ...	81,237-23-2
Estimated for Fusly 1216 ...	66,780-36-0
Decrease ...	14,456-29-2
Road Customs, Fusly 1215 ...	1,00,574-8-62
Fusly 1216...	78,158-32-74
Decrease...	22,415-17-68

689. The proposition for reducing the rates of Haulet duty mentioned by the Collector to have been noticed in his letter of the 20th March 1806, and again recommended in his last Report to our attention, was submitted to His Lordship in Council in our letter under date the 5th May 1806.

In Cons., 5th May 1806.

690. We were not furnished with any orders in reply to that reference, but we deemed it proper to grant discretional authority to the Collector to carry the proposed reduction into effect from the commencement of the current Fusly, if he should be of opinion that it was indispensably requisite.

691. In consequence of the abolition of the duty on Salt and the remission of the duty on Rice exported to Madras, the Sea Customs fell short of the amount which they produced in Fusly 1216, but not to the extent of the deficiency occasioned by these measures, some part of that deficiency having been compensated by an increased exportation of Rice to other quarters. This convinced us of the policy and advantage of the export duty on Rice; an opinion we always entertained, and which experience served only to confirm. The quantity of Rice exported to Madras during the year was Morahs 1,15,620, the Customs on which would have produced Star Pagodas 6,657-0-0. The Collector stated the greatest quantity of rice ever exported from Canara to have been Morahs 8,28,351 in Fusly 1214—the quantity exported last year to have been 8,26,000 or Morahs 2,351 less than the export of Fusly 1214. Mr. Reid briefly stated his opinion respecting limiting the export; we stated our opinion on this subject at large in our address to His Lordship in Council dated 26th August 1806; also in a subsequent letter dated 2nd March 1807, and therefore deemed it unnecessary to repeat our arguments against limiting the export to the Company's Provinces in any case to foreign countries but in very extraordinary cases.

692. It appeared, therefore, that the Land Revenue had fallen below that of Fusly 1215 by Star Pagodas 7,488-4-10 owing to the remission rendered necessary by the violence of the mon-

soon. The Revenue from the Rented Licenses fell below that of Fusly 1215 by Star Pagodas 2,169-28-28 from a part of last year's amount being transferred to Aumani Licenses—the total decrease of Rented Revenue was Star Pagodas 9,657-32-38.

693. There appeared an increase on the Revenue derived from Tobacco, &c., of Star Pagodas 7,483-39-0 above that of Fusly 1215. There appeared an increase of Revenue from the Aumeen-devi Islands of Star Pagodas 1,319-10-58. There appeared a decrease on Revenue derived from Road Customs of Star Pagodas 22,415-17-68. There appeared a decrease on the Sea Customs of Star Pagodas 6,324-40-58.

694. And there appeared a profit from the Salt Monopoly of Star Pagodas 13,500.

695. The gross collections were stated by the Collector to fall below that of Fusly 1215 by Star Pagodas 29,044-41-26 on the same heads of Revenue; however, if the profit from the Salt Monopoly Star Pagodas 13,500 were taken into the account, the gross Revenue derived from the Provinces during Fusly 1216 would be only Star Pagodas 16,144-41-26 below that of Fusly 1215—the chief items of this diminution in the collections were stated by the Collector to be as follows.—

From Mr. Reid, 21st August, in Cons., 31st August.

Remission of Land Tax	7,488	4	10
Loss on the Arrack Farm	1,095	37	28
Remission of Customs on Rice sent to Madras ...	6,657	0	0
Balance of Land Revenue outstanding on 11th July.	295	39	11
Total	15,536	38	54

696. Respecting the construction or institution of a new bazaar at Hunnor, as Mr. Reid signified his intention of again addressing the Board on this subject, we deferred the consideration of it until we should receive his letter.

697. Respecting the repair of Pagodas, we observed that we should hereafter submit the subject for the consideration of His Lordship in Council.

698. We had great satisfaction in observing not only from the Report of Mr. Reid, but from the share which it appeared from Mr. Sub-Collector Gowan's own letter he had in forming the last year's settlement, that his zeal, activity and knowledge of business are highly useful. Mr. Thackeray who had an opportunity of observing the official conduct of Mr. Gowan also gave his testimony to the merits of that gentleman.

699. In taking a general view of the Revenues of Canara, we observed that notwithstanding the remission which the violence of the monsoon rendered necessary, the Land Revenue of the Province appeared likely to revise to the amount collected in Fusly 1215, and that no doubts could be entertained respecting the stability of the Revenue derived from the Land Tax of Canara.

700. Respecting the Tobacco Monopoly, we had only to observe that it seemed an increasing resource.

701. Respecting the Road Customs we considered the diminution of Revenue from this source temporary.

702. Respecting the Sea Customs we thought that they might produce a still greater sum than that collected in last Fusly or any previous year.

703. Respecting the Revenue derivable from the Monopoly of Salt, we thought that though it had not been so productive as in most other Provinces, it would by proper management produce a considerable Revenue from Canara.

704. The orders of Government on the Report which we have here recited have not as yet been communicated to us.

705. It was one of the propositions of the arrangement recommended to His Lordship by the Board of Trade for the future conduct of the Department of Sea Customs under their superintendence, that those of Canara should be placed in charge of Mr. Murdock Brown if it should be found that his duties could be thus extended without any disadvantage to the service; but on the contrary event, it was recommended that they should continue under the management of the Principal Collector.

706. Upon this question, which was referred by His Lordship for our consideration, we should have no difficulty in offering an opinion, but as that opinion, we conceived, might be rendered more conclusive and satisfactory to His Lordship, by combining with it the sentiments of the local authority, we addressed Mr. Read on the subject, and had the honor under date the 30th April last to submit his reply, wherein he demonstrated by various reasons that the transfer to Mr. Brown of the control over the Customs in Canara, was a measure which would be liable to many inconveniences, that his management must necessarily prove less efficient than the present, and that it would moreover be attended with a considerable increase of expense.

From the Chief Secretary to Government, dated 31st December, in Cons., 29th January 1807.
To Mr. A. Read, dated 31st January, in Diary Cons., 2nd February 1807.
From Mr A. Read, dated 20th February, in Cons., 12th March.
To Government, in Diary Cons., 7th May 1807.

707. We did not recite the arguments advanced by the Principal Collector, assuming it would be sufficient to remark that we fully admitted their force, and consequently recommended that the proposed transfer should not take place.

708. For the reasons which we had assigned, His Lordship in Council was pleased to resolve that the collection of the Sea Customs in Canara should continue under the superintendence of the Principal Collector, and His Lordship accordingly desired that the Principal Collector might be instructed to obey the directions which he might receive from the Board of Trade relative to the management of that branch of the public Revenue.

From the Secretary to Government, in Cons., 28th May 1807.

709. By a letter which we received from the Principal Collector in Canara under date the 5th March, we were informed of the death of Ram Wurma Yellia Rajoo, otherwise the younger Rajah of Neliseram, by whom, since the acquisition of this Province by the Company, a pension had been received of 1,000 Bahaudry Pagodas per annum.

From Mr. A. Read, in Cons., 15th March.

710. Previously to this event a claim had been preferred by Mootha Rajoo, or the elder Rajah, and others of the family, to a participation of the pension, in which claim they were supported by Mr. Read upon the ground that a distribution was always made of the allowances granted to the Rajahs of Malabar (from whom, with regard to caste and customs, the family of Nelseram is in no respect different) and for this further reason, that the deceased was the second, and not as had been supposed the first of the five *Rajahs* who compose the Kulgam of Neliseram.

From Mr. A Read, dated 4th, in Cons., 13th March 1806.

711. By a letter from Colonel Munro, to whom, as having been formerly in Canara, we had deemed it advisable to refer for information with respect to the claims of the two parties, it appeared that whatever doubt might exist of the deceased being the first in point of birth, there could be none of his having been the effective chief and head of the family. "He was the person who held the District of Neliseram and the Mysore Government, who acted as Rajah, and who alone was known as such to the Officers of Tippoo Sultan." speaking of Mootta Rasoo, or as he was termed in the correspon-

From Lieut. Colonel Munro, dated 31st August, in Cons., 11th September 1806.

To Lieut. Colonel Munro, dated 30th April, in Diary Cons., 1st May 1806.

dence, Moota Rasoo, Colonel Munro observed that he must originally have been set aside either on account of his being inferior in birth to Yellia Rajoo, or on account of incapacity, for that" while his brother (Yellia Rajoo) was in open opposition to the Sultan's Government, he was deemed to be so insignificant that he was suffered to remain in the country paying rent as a common Ryot."

* They are the sons of two sisters.

712. Although it appeared to us that there could be no question of the deceased being only the second in point of birth, yet as he was the ostensible chief, possessing all the influence and power belonging to the situation, and recognized as such by two successive Governments, we should have been disposed, had he lived to doubt the expediency or justice of making over any part of his allowance to the other branches of the family; at this time however, under the circumstance of his death, it remained only to consider whether these persons were entitled to any and what provision.

Moota Rasoo and Yellia Rasoo signify respectively, elder and younger Rajah; in like manner the others are called according to their relative ranks Moonangul third, Nanangul fourth, and Anjangul fifth. The titles of Moota Rasoo and Yellia Rasoo appear to be confounded for proper names, and they are called by the Collectors Moodoo Arsoo and Yelliy Arsoo.

713. On referring to the original correspondence, extracts from which we enclosed for the information of Government, it was perceived that an error had occurred in the payment of the pension to the deceased, for that instead of receiving the full sum of 1,000 Bahaudry Pagodas from the Treasury, it was meant he should receive the difference only between this sum and the rent of his private Estates, estimated at 3,000 Pagodas per annum. His allowance under the Government of Tippoo Sultan was only 800 Pagodas per annum, inclusive of his private Estates, and the increase was granted by this Government on the condition of his residing at Mangalore.

Extract of a letter from Major Munro, dated 19th June, in Cons., 14th July 1800, Paras. 8 to 11.
Extract of a letter to the Resident in Mysore in a letter from Gover- dated 26th, in Cons., 1800, Paras. 4 to 6.
To Gov ent, in Diary Cons., 7th 1807.

714. It seemed that the error adverted to was to be ascribed to an ambiguity of expression in the original orders of Government.

715. In considering the allowance to be granted to the existing members of the Neliseram family, the propriety of noticing the foregoing circumstances was obvious. It thence appeared that the amount payable by Government was intended to have been confined to 700 Pagodas per annum, and that of this sum, a proportion of 200 Pagodas per annum was granted by way of personal consideration to the deceased Rajah, (who was a man of some influence and of an enterprising character) to induce him to reside at Mangalore. It therefore seemed to follow that if any part of the pension was to be regarded in the light of a family allowance, it could not be more than 500 Pagodas per annum.

716. The Collector recommended that, if not the whole, at least, two-thirds of the pension enjoyed by the deceased should be continued to the surviving members. It had however been shown by us that under the most liberal consideration of their claims, they were not entitled to more than one-half of that sum to be divided amongst them; an allowance with which, considering that they were each possessed of private property, and that they received nothing during the life-time of the deceased, we presumed that they would be fully satisfied.

See Enclosure in Mr. Read's letter dated 4th March, in Cons., 13th March 1806.

717. His Lordship was pleased to concur in our observations respecting the pension granted to the late ostensible chief of the Neliseram family, and desired that the pension to be continued to the remaining members of the family might be reduced to the sum which we had recommended, viz. 500 Bahaudry Pagodas per annum.

From the Secretary to Government, in Cons., 28th May.

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718. In a letter from the Secretary to Government under date the 14th March, was referred to us copy of a letter from the Bombay Government, in which they requested that all the Coir produced in the Laccadive Islands might be reserved for the use of the Marine and Dockyard at that Presidency, and delivered at prime cost.

In Diary Cons., 23rd March.

719. The Principal Collector had previously communicated to us in general terms, that the Bombay Government were desirous of securing all the Laccadive Coir, and he had requested to be informed whether he should comply with its wishes, observing at the same time that he had received proposals for renting the Islands with the terms of which he was satisfied, and which had for their object the survey of the Islands, and their improvement by introducing the culture of Hemp and Tobacco as well as by extending that of Coir, their staple commodity.

From Mr. A. Read dated 11th, in Cons., 19th January 1807.

720. We informed Mr. Read in reply, that as we supposed a public reference must have been made to him on the part of the Bombay Government, it was proper that he should submit it to us with such explanatory observations as would enable us to judge of the measure proposed, whether it were in any respect objectionable or otherwise, and we likewise directed that he would state the particulars of the offer which had been made to him for the rent of the Islands, in order that we might determine the expediency of accepting it, or of retaining the Islands as heretofore under public management.

To Mr. A. Read dated 4th, in Diary Cons., 5th February 1807.

721. In our address of the 30th April, we had the honor to submit a letter from the Collector, in reply to our orders, whence it appeared that if all the Laccadive Coir were made over to the Bombay Government, calculating the price at 60 Rupees per candy, and not (as the proposition recently referred to us implied) at prime cost, an unnecessary sacrifice would still be made by this Government in point of Revenue, as it was stated that only half the produce, which at present amounts to about 400 candies, was required for the public service at Bombay, whereas the Collector showed that if the Island were rented to Mr. Skelton, the Master Attendant at Mangalore, upon certain terms which he recommended, the Government of Bombay might be supplied at the above price with the quantity which it might actually require, and an advantage be still reserved beyond what would result if the whole produce were relinquished for the use of that Government.

To Government, in Diary Cons., 7th May 1807.
From Mr. A. Read dated 7th March, in Cons., 6th April 1807.

722. It did not appear to us to be necessary or expedient that either one or the other of these plans should be resorted to, each apparently involved a private interest, and we therefore recommended that the produce should be received and disposed of as heretofore by the Collector reserving such a quantity as on a retrospect might be found to be required for public purposes at Bombay to be made over to that Government, at a price deduced from the average sales in Canara, which in the preceding year amounted to 65 Rupees per candy—the Bombay price current was stated to be 85 Rupees per candy.

723. By this arrangement, the only loss to this Government would be that of the Customs on the quantity supplied to Bombay, which we remarked might be added to the price or not as His Lordship would determine.

724. Besides the proposal above noticed for the rent of the Laccadive Islands, the Collector submitted another from the same person, the Master Attendant at Mangalore, for undertaking the culture of species of Hemp in Canara on an extensive scale—at present its cultivation and use is stated to be chiefly confined to the fishermen along the coast; at the same time it is said to be known at Bombay and to be in

See No. 5.

great demand for Naval and Commercial purposes, producing a cordage far superior to Coir and little inferior to that which is manufactured in Europe.

725. The proposer required in the first place that a high uncultivated spot of ground in the neighbourhood of Munjaseer should be granted to him rent-free for five or six years, and that Government should ensure to him a reasonable price for the produce, viz., 85 Rupees per candy or grant him a bounty on exportation.

726. We could not but consider both the latter conditions, though they had the strenuous support of the Collector, to be somewhat extravagant. Encouragement we observed, was certainly due to all new undertakings which may ultimately lead to public benefit, but that encouragement in the present case, we imagined, would be amply found in a grant of land rent-free, and in exemption of the produce from the usual Customs. The proposition that Government should ensure a price 85 Rupees per candy for all the produce appeared the more extraordinary, as we observed that in its present comparative scarcity and consequent high demand, it was sold in the Bombay market at 4 Rupees per maund or Rupees 80 only per candy.

See Enclosure No. 4.

727. Musters of the Hemp in its raw and manufactured state, as also of the Laccadive and Canara Coir, were transmitted to us by the Collector and forwarded by us to Government. We had only to add that if His Lordship should be pleased to grant to Mr. Skelton the encouragement which we had recommended of a free occupation of land, and a free exportation of produce, we would direct the Collector to propose it to him, and if he should accede, to carry the measure into effect.

728. His Lordship in Council approved the instructions which we proposed to issue to the Principal Collector, relative to the disposal of the Laccadive Coir, and His Lordship, we were informed, had deemed it proper to communicate the arrangement to the Government of Bombay.

From the Secretary to Government, in Cons., 28th May 1807.

729. The Governor in Council did not deem it expedient to add the usual duties on the Coir which might be supplied to the Government of Bombay, to the price which we had recommended of 65 Rupees per candy.

730. His Lordship in Council concurred in our opinion respecting the proposal of Mr. Skelton to cultivate Hemp in Canara, that the grant of a spot of land rent free with exemption of the produce from duty, apparently afforded sufficient encouragement to the undertaking. His Lordship in Council accordingly permitted us to issue the instructions which we had suggested on this subject.

731. We were at the same time informed that as this produce may be eventually of considerable moment to the British Shipping in this country, it had been thought advisable to make known the proposal of Mr. Skelton, with the determination adopted in consequence to the Government of Bombay, where the chief demand exists for all materials connected with Ship-building.

732. We have recently been furnished with copy of a letter from the Bombay Government on the subject of the reference respecting the Laccadive Coir, and as that letter was stated to be transmitted "for our information and guidance," we concluded that it was intended that the Laccadive Coir, to the extent at least of 400 candies, should be made for the use of that Government, at the rate of 65 Rupees per candy, and accordingly we have granted the Collector authority for that purpose.

From the Secretary to Government, in Cons., 14th September 1807.
To Mr. A. Reid, in Diary Cons., 17th September 1807.

733. Under date the 20th December last, His Lordship in Council was pleased to refer to us copy of a letter from the Judge and Magistrate of the Zillah of Muglatore to the address of

In Cons., 2nd January 1807.

the Secretary to Government, containing a proposition for repairing the public roads in South Canara, by means of the slaves of such landholders as might be willing to supply them at the customary rates of maintenance, during the period in which they should not be employed in agriculture.

734. It appeared to us that, if a scarcity prevailed, so as to render it difficult for the landholders to subsist their laborers, the proposition of Mr. Keate might deserve attention, but otherwise, we conceived it would be unnecessary and inexpedient to impose on Government the charge of their maintenance, unless the work suggested were absolutely requisite, and the proposed mode of executing it, the most efficient and economical that could be adopted.

735. Having stated his opinion to the Collector and desired his sentiments on the subject, we received in reply a letter which was submitted to Government, whence we deduced the following conclusions,—that the climate, soil and surface of Canara oppose the construction of good roads and would render their repair expensive; that the inhabitants would not derive any essential benefit from better roads than those which exist already; that in general the landholders have full employment for their slaves throughout the year, and that in this particular season, there is no cause to render their maintenance more burthensome than usual.

To Mr. A. Read, in Diary Cons, 5th January.
From Mr. A. Read, in Cons., 5th February.
To Government, in Diary Cons., 19th February 1807.

736. We presumed that under these circumstances, His Lordship in Council would concur with the Collector in considering it to be advisable that such repairs only, as were really requisite, should be made to the two principal roads now existing in Canara, the estimated expense whereof amounted to Star Pagodas 1,184.

737. For the reasons which had been stated, His Lordship in Council was pleased to determine, that the repairs only which were represented to be really requisite should be executed at the estimated expense abovementioned.

From the Secretary to Government, in Cons, 2nd April 1807.

MALABAR.

738. In our last General Report we recited the substance of our address to His Lordship in Council, with reference to the management of the Province of Malabar for Fusly 1215, and under date the 11th March last, we received His Lordship's orders in reply.

739. His Lordship in Council considered the prevalence of tranquillity in the Province and the regular realization of the Revenue to be highly satisfactory, and His Lordship confirmed the Jummabundy at Star Pagodas 6,08,234-12-2, exclusive of remission on account of the Pepper produce, and of the deserted and uncultivated estates in Caliote which was sanctioned to the amount of Star Pagodas 11,906-11-75.

748. The Land Revenue for Fusly 1215 was Star Pagodas 5,40,324-40-79; for Fusly 1216 it was Star Pagodas 5,10,594-37-31, shewing a nett decrease of Star Pagodas 29,730-3-48. This deficiency arose from the remission of the tax on Pepper Vines, which was calculated at the sum of Star Pagodas 38,147-7-34, and on deserted Estates in Cotiote, which amounted to Star Pagodas 633-18-3¾; thus the loss of Land Revenue would have been still more considerable, had not an increase been derived from the extended cultivation and augmented general resources of the Province as exhibited by the Collector in the following

ABSTRACT.

	Fusly 1215.	Fusly 1216.	Decrease.	Increase.
Jumma	540,324 40 79	548,742 02 65	... ...	... ...
Deduct Remission	11,906 12 39	38,147 07 34	... ...	... ...
Land Revenue	528,418 28 40	510,594 37 31	17,823 33 09	... ...
Licenses	23,806 08 75	35,915 25 40	... ...	12,109 16 45
Customs	49,149 13 27	45,035 34 71	4,113 20 36	... ...
Salt Revenue	55 3 14	11,145 18 17	... ... -	11,090 15 30
Extra Revenue	6,860 02 56	5,992 27 27	867 17 29	... ...
	608,289 13 82	608,684 17 26	22,804 28 28	23,199 31 48
			Deduct Decrease...	22,804 28 74
			Nett Increase.....	395 3 74

749. Under the head of Licenses there appeared an increase in Fusly 1216 of Star Pagodas 12,109-16-45; this additional Revenue arose from the Monopoly of Tobacco and would have amounted to a more considerable sum had the operation of the Monopoly taken effect for a complete year.

750. The Monopoly of Tobacco upon the principle of that which obtains in Canara, was introduced into Malabar on our recommendation: the orders of Government authorizing this measure were received under date the 28th June, and our instructions to the Collector for carrying out into effect are dated the 25th July 1806. The Monopoly however did not take effect till the month of January last, because the Collector, aware of the serious consequences which might attend the abrupt introduction of the Monopoly, considered it advisable to postpone the immediate execution of our orders until he had obtained sufficient information respecting the traders in Tobacco to introduce the Monopoly without exciting disgust.

751. The Revenue derived from the Monopoly, in Fusly 1216 was therefore the nett profit of only six months' sales, after defraying all charges on the Tobacco purchased for the consumption of about eight months.

752. Under the head of Salt Revenue there appeared an increase in Fusly 1216 of Star Pagodas 11,094-15-3, but as the Monopoly of this article was not established in Malabar until the month of November last, a much greater quantity remaining in the hands of individuals was purchased up than sufficed for a year's consumption. The amount, therefore, which appeared to be the Revenue from Salt in Fusly 1216 being Star Pagodas 11,149-13-17 was the nett profit on only eight months sales after deducting the original purchase money, the expense of servants

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and every incidental charge, leaving Salt on hand to the value of Star Pagodas 16,000. The Collector therefore reasonably expects that the clear Revenue from Salt in the current Fusly will exceed the sum of Star Pagodas 20,000.

753. Under the head of Customs there appeared a decrease in Fusly 1216 of Star Pagodas 4,113-20-36, which was chiefly owing to the abolition of the duty on Tobacco since the Monopoly of that article by Government, but as only the nett collections from Customs were brought to account in Fusly 1216; whereas in the preceding year, the gross collections previous to the deducting Mr. Brown's salary and commission were entered; the Collector thought the gross collection of Fusly 1216 had not fallen below those of the previous Fusly. As the Sea Customs are now collected under the separate orders of the Board of Trade, we did not think it necessary to enter further into this detail.

754. From this review of the items of increase and decrease, it appeared that the Revenues of Malabar had improved, although a decrease had ensued from the orders of Government for remitting the tax on Pepper.

755. It was with regret we anticipated the loss of Revenue which would accrue from these orders, and we therefore directed Mr. Warden to report on the best means of raising a Revenue from Pepper whether by a quit-rent on the ground and by a duty on the export, or by either of these modes exclusively. That gentleman in his last address stated his sentiments on the subject.

756. Could means be adopted to prevent smuggling, Mr. Warden considered that an increase on the present Export duty be the best mode of deriving a Revenue from Pepper which is chiefly cultivated for exportation.

757. The Collector made a calculation by which it seemed that the whole Pepper produce of Malabar may be taken at candies* 3,500, the value of which at the current market price of 80 Rupees per candy is Rupees 2,80,000. Mr. Warden considered that Government must limit their demand to ⅛ of this gross produce as fixed in the Minute of the Right Honorable Lord William Bentick, dated 22nd April 1804, that the share of Government at this rate would amount to Rupees 46,666 which divided on candies 3,500 gives a duty on each candy of a little less than 13⅓ Rupees which might be added to the present Export duty of 11½ per cent on the Tariff price of 150 Rupees per candy.

*Of 640 lbs. weight each.

758. The Collector observed that he should prefer this mode of raising increased Revenue from Pepper, did not the facility of smuggling render the collection in his opinion uncertain.

759. Mr. Warden therefore proposed, without making any alteration in the present Export Duty further than reducing the high Tariff price from 150 to 100 Rupees per candy, to levy a tax at the rate of ⅛ of the gross produce on the vine itself. He proposed that the Ryots should have the option of paying in money or in kind; should they prefer a money payment, he proposed that the rate of commutation should be fixed at the current market price of 80 Rupees per candy, which on 583 candies (the estimated Government share) would give an annual Revenue Rupees 46,640 or Star Pagodas 13,225. This sum Mr. Warden proposed to assess on the Estates on which Pepper is grown, and after a year's trial during which any inequalities might be corrected, to fix it as the permanent Revenue to be collected, from lands cultivated with Pepper allowing the future unlimited extension of its culture without an increased demand.

760. In case the Ryots should wish to pay in kind, Mr. Warden proposed that ⅛ of their Pepper should be lodged in the Company's Warehouses at Tellicherry until a favorable opportunity might offer either to sell or ship it to Europe.

761. We considered the sum of Star Pagodas 13,225 to be too small to render this intricate plan expedient, especially because we imagined that it might be collected partly by a land tax on the ground rent, and partly by an increase of the present Export duty.

762. The land on which Pepper is grown, ought, we conceived, to be taxed like similar contiguous land with reference to its intrinsic value, rather than to the extrinsic uncertain value of the Pepper or similar productions which may be cultivated upon it.

763. The original expenses of planting, and the annual expenses of preserving the Vines are very considerable. The Vines are not only exposed to great risk, but the Pepper itself may be spoilt before it can get out of the hands of the cultivator; any direct tax on the gross produce, therefore, appeared to us to be hard and impolitic. The plan indeed proposed by Mr. Warden resolves itself into a kind of land tax, because it is to be permanently fixed without any augmentation from the future increased produce of Pepper, but the necessity which he thought there exists of leaving to the option of the Ryots the payment either in money or in kind shewed that it was too hard as a land tax, while the inconsiderable amount made it, we thought, inexpedient to depart from the sound principles of taxation for so comparatively small a sum.

764. We thought that the Collector ought to assess the lands on which Pepper is grown at the same rate as similar contiguous land. If it be grown on good rice land, the land tax ought to be fixed at the same rate as on other good rice land; the amount of the land tax fixed on this principle, whatever its amount, we observed, might be deducted from Star Pagodas 13,225, and the remainder be collected by a proportionate addition to the Export duty.

765. Supposing for instance the land tax on ground producing Pepper fixed on these principles, should produce a land revenue of Star Pagodas 3,225, there would remain Star Pagodas 10,000 to be collected in the way of an additional duty—considering that the ports and passes are shut up by the monsoon for several months in the year, and that a considerable duty is already collected with sufficient success on Pepper, we did not imagine that this increase in the rate would enable or excite smugglers to defraud Government of more than they would probably lose by the adoption of the plan proposed by Mr. Warden, by which the cultivators would have the option of paying in kind.

766. We proposed, therefore, that a land tax should be fixed on the ground rent, that Government should neither encourage by a total remission, nor check by a direct tax on the produce the culture of Pepper, and that the increased Revenue, which Government might think fit to derive from Pepper, should be taken in the way of a duty. We thought that though smuggling might take place, Government would not lose more by the illicit profits of smugglers, than by the frauds of a tax in kind, and at all events, that the sum proposed to be raised by Mr. Warden's plan, whilst it is too small to counterbalance the disadvantage of relinquishing the true principles of a land tax, was not too great to be added to the Customs.

767. With respect to the Monopoly of Tobacco, Mr. Warden complained that a loss had been incurred from the illicit practices of smugglers, and he proposed measures to prevent this inconvenience to which we shall pay due attention. Notwithstanding this illicit traffic, however, the Collector is of opinion that the Revenue of the current Fusly derivable from the Monopoly of Tobacco, which we estimated at 25,000 Pagodas only, will not fall below Star Pagodas 40,000, and that it will be still considerably increased hereafter.

768. Mr. Warden seemed to think that the introduction of a Monopoly of Betel or other articles might occasion murmurs, but we were of opinion that Revenue raised by these means falls less heavy on the people than direct taxes on the produce, or even than a heavy land tax; we were, therefore, the less desirous of reimposing the tax on Pepper direct, not only because it might seen inconsistent, but because we had other means when the exigencies of Government might demand, and the general resources of the Province enable it to pay an higher Revenue.

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769. We had great satisfaction in reporting to your Honor in Council on the Revenues of Malabar, and in observing that the Collector had closed the general expenditure of cash for the last year, by a remittance of two lacs of Pagodas to the General Treasury at the Presidency.

770. When we considered the destruction of Troops, the enormous expenditure of public money, and the miserable state of confusion which, until very lately rendered this Province a source of constant regret and anxiety, we could not help congratulating your Honor in Council on the very happy change which the public measures had effected; we thought that few instances had been exhibited of a speedier and happier transition from Civil war, poverty and enormous expenditure of the public money, to perfect tranquillity, increasing opulence, and comparative economy.

771. Our Report is under your Honor's consideration.

772. In our address to His Lordship in Council, under date the 2nd April last, we submitted a letter from the Principal Collector in Malabar, communicating the measures adopted by him to give publicity to the orders which had been issued by His Lordship on the subject of exempting from duty such Rice as might be shipped for this Presidency during the continuance of the scarcity, and submitting copy of a letter on the subject from the Superintendent of the Customs, whence it appeared that Mr. Brown took upon himself to qualify the Proclamation published by the Principal Collector, in directing the levy of such a sum on Rice exported as could be equivalent to his commission if the full amount of duty had been paid.

773. On the propriety or otherwise of Mr. Brown's conduct we did not offer an opinion, the superintendence of the Customs not being any longer subject to our control; but we were informed that His Lordship had deemed it proper to signify through the channel of the Board of Trade his disapprobation of the irregular mode adopted by Mr. Brown for securing his fees, instead of submitting as he ought to have done, his claims on that account to the consideration of His Lordship in Council.

774. In compliance with orders contained in a letter from the Secretary to Government, under date the 21st March last, the Principal Collector in Malabar was directed to call upon Mr. Flower, the Assistant Collector at Cochin, for an explanation of his conduct towards the Commander of a Portuguese Brig of War at that port, which conduct from the representation of it made by the Resident at Travancore, appeared to the Governor in Council to be extremely reprehensible.

775. In reply we received and submitted a letter from the Principal Collector, accompanied with Mr. Flower's explanation, which we were persuaded would be considered fully exculpatory, serve to remove any unfavorable impression which might have been entertained of his conduct, and prove the representation to have been brought forward upon some mistaken grounds.

776. We begged leave further to request the attention of His Lordship to the peculiar circumstances of Mr. Flower's situation at Cochin, as represented on this occasion by the Principal Collector; we observed that his public conduct had merited and received the approbation of his superiors, and that though senior in rank to all the Subordinate Collectors, he remained on the allowances of an Assistant at a Station where, there being no other public officer of Government, he was exposed to considerable extraordinary expense.

777. The Governor in Council in reply expressed himself entirely satisfied with the explanation which had been furnished by Mr. Flower, whose conduct appeared to His Lordship to have been not only free from blame, but to have been meritorious. These sentiments we were informed, would be accordingly communicated to the Resident at Travancore, and His Lordship desired that they might also be communicated to the Principal Collector in Malabar for Mr. Flower's information.

778. His Lordship was further pleased, in consideration of the circumstances stated by the Principal Collector to permit Mr. Flower to draw the same rate of allowances for discharging the duties of Master Attendant at Cochin, as were received by the last person appointed to that office.

ISLAND OF SERINGAPATAM.

779. The Revenue of the Island of Seringapatam, including the amount rent of the Arrack and Toddy appropriable to the Bazar Fund appears, by the Statement of Demand, Collection and Balance to the 12th July last, to have amounted to Star Pagodas 33,785-22-42¾, and to have been realized, with the exception of a small sum amounting to Star Pagodas 496-16-23½.

780. In a letter from the Chief Secretary to Government, under date the 9th May, we were informed that the Governor in Council having had occasion to direct his particular attention to the improvement of the climate of Seringapatam, a Committee had been appointed for the investigation of the subject, of whose Report a copy was transmitted for our information.

In Cons., 25th May.

781. It appeared that it had been proposed by the Committee to discontinue the cultivation of paddy in the immediate vicinity of the fortress of Seringapatam, and to convert the lands in that vicinity into pasture ground; but as it was conceived probable that this might be attended with a material loss of Revenue, His Lordship deemed it advisable not to adopt the measure unless it should be found indispensable to the health of the Garrison, or unless it should be found, on enquiry, that the loss of Revenue would not be so considerable as had been supposed. His Lordship accordingly desired that we would ascertain with accuracy the probable loss which might be occasioned by the proposed measure.

782. We were further informed that it having been judged advisable to appoint another Committee (of which the Judge and Collector at Seringapatam were members) to carry into effect certain improvements connected with the cleanliness and salubrity of the place, discretionary authority had been given to that Committee to limit the sale of Arrack to the town of Sheher Ganjam, and His Lordship was disposed to think that it would be advisable that no Arrack should be sold nearer to Seringapatam than six miles. His Lordship was however desirous that we would state our opinion also on this subject, particularly with reference to the loss of Revenue which would be likely to attend that restriction.

783. In a subsequent letter under date the 1st August, our attention was directed to an extract from a recent Report which had been submitted by the Medical Board, respecting the insalubrity of the climate of Seringapatam, and we were informed that as it appeared that the several measures which had been already sanctioned, of opening the streets of that place, and of conducing to its cleanliness, had not proved effectual, His Lordship was of opinion that it would be indispensable to resort to the further measure of restricting the cultivation of Paddy, or of other articles of produce, requiring an extensive supply of water in the Island of Seringapatam.

784. The opinions conveyed by the Medical Board, and in the paper which was transmitted to us under date the 9th May, we were informed, left little room to doubt that it would be requisite to adopt the change which had been proposed in the system of cultivation in the Island of Seringapatam, but before this measure was definitively determined, His Lordship deemed proper to repeat his desire that we would report the probable loss of Revenue which it might be expected to occasion, and His Lordship expressed a wish to receive our Report on this subject with the least practicable delay.

785. The previous orders on this subject of the 9th May had been duly attended to by the Board. They were communicated to the Collector with directions to report the loss of

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Revenue which would be occasioned "by discontinuing the cultivation of Paddy in the immediate "vicinity of the fortress," and by prohibiting the sale of Arrack "within a distance of six miles."

786. A letter was subsequently received from the Collector which appeared to contain the substance of the information desired, but the communication was made in a manner so incomplete that it was thought necessary to ask the Collector, whether it were meant as a reply to the orders above quoted, a question to which he briefly answered in the affirmative.

787. It appeared that the land Revenue of the Island of Seringapatam amounted in Fusly 1215 to Star Pagodas 2,251; that the rent of land since allotted to the inhabitants for building amounted to Star Pagodas 290; that the rent of land cultivated with Paddy, Sugar-cane and Plantain was Star Pagodas 334, and that the rent of land cultivated with dry grain of different kinds was Star Pagodas 777; these sums deducted, the land Revenue taking as the standard that of Fusly 1215, would be reduced to Star Pagodas 800, being the estimated rent of gardens.

788. As the former orders of Government merely directed a *Report to be made* of the loss which would be occasioned by prohibiting the cultivation of Paddy, &c., we informed Government that we imagined the prohibition had not yet taken place: the loss it was shown above might be estimated at Star Pagodas 384, and the final orders of Government regarding the prohibition were accordingly requested; the orders of Government were likewise requested regarding the prohibition of the cultivation of grain of any kind, by which it was shown that there would be a further loss of about Star Pagodas 777 annually.

To the Chief Secretary, in Diary Cons., 27th August.

For Paddy, &c., ...	384
For grain of every kind	777
	1,161

789. The Revenue derived from the sale of Arrack in the Fort Camp Bazar, and Shehar Ganjam was entered by the Collector at Star Pagodas 14,965, and the loss occasioned by the orders of Government for confining the sale to Shehar Ganjam was entered at Star Pagodas 3,832½, the difference, &c., Star Pagodas 1,132½ was therefore the estimated further loss which would be occasioned by prohibiting the sale of Arrack "within a distance of six miles," in other words by prohibiting the sale of it altogether within the limits of the Company's jurisdiction.

	Star Pags.
Fort Arrack Revenue ...	2,137½
Camp Bazar, do ...	1,095

790. The late holder of the Licenses for the sale of Arrack in the Camp Bazar, having represented to the Collector that he should sustain considerable loss in consequence of the resumption of the License, his Petition was forwarded to the Board by Colonel Symons with this explanation, that the Petitioner's brother to whom the License was originally granted for the year, commencing in January last, having died in March following, and the Collector being then in the knowledge, that the sale of Arrack would soon be limited to Shehar Ganjam, the License was renewed in the name of the Petitioner on the express condition that it should be resumable at pleasure, and that consequently the Petitioner could not of right claim any remuneration, but must entirely depend on the indulgence of Government.

From Lieut. Colonel Symons, in Cons, 22nd June.

791. The Collector was informed in answer that before any judgment could be formed respecting this claim, it was necessary that he should state whether in his opinion the Renter had sustained any actual loss, and to what extent; he in consequence submitted an account, delivered to him by the Renter by which the alleged loss was made to amount to Star Pagodas 412-20-20 and to this amount Colonel Symons gave it as his opinion that loss had been actually sustained.

To Lieutenant Colonel Symons, in Diary Cons., 20th July.
From Lieutenant Colonel Symons, in Cons., 6th August.

792. We entertained great doubt of the expediency of implicitly admitting, in such cases, the statement of the parties concerned; we remarked that it was an almost universal practice with the Natives of India to aggravate their demands with the view of rendering more secure

what they are reasonably entitled to, and as moreover the present was a claim confessedly not founded on right, but indulgence, we were of opinion that it would be sufficient if one-half the amount claimed were granted.

793. To this reference we were informed in reply that as arrangements were about to be adopted for the construction of Barracks for the European Troops at some distance from Seringapatam, which may eventually render unnecessary the proposed sacrifice of Revenue, His Lordship in Council would postpone any immediate order on this subject.

From the Secretary to Government, in Cons., 14th September.

794. As we had recommended that a compensation should be paid to the Arrack Renter of Seringapatam for his loss on account of the partial suspension of the sales of that article to the amount of half his demand, the Governor in Council was pleased to authorize the payment on this account being Star Pagodas 206-10-10.

From Mr. Secretary Greenway, in Cons., 28th May 1807.
To Lieutenant Colonel Symons, in Diary Cons., 8th June.
From do in Cons., 2nd July.
To the Chief Secretary to Government, in Diary Cons., 13th August.

795. The letters noted in the margin relate to the purchase by the Collector of a quantity of grain for stores—it had been remarked by the Military Board that the price paid for this grain considerably exceeded the Bazar rate, but the explanation afforded by the Collector of the causes to which the high price of grain so supplied was attributable, was such as to be deemed entirely satisfactory.

PRESIDENCY.

See Para. 596.
To Government dated 24th March, in Diary Cons., 2nd April 1807.

796. On the occasion of submitting for the consideration of His Lordship in Council the Regulation adverted to in another part of this Report for the Arrack and Toddy Revenue, we expressed an earnest wish to have at the same time provided by a separate Regulation for the better administration of the several branches of Revenue derivable to the Company within these limits. But the legal difficulties which were said to exist from an apparent indisposition on the part of the Supreme Government of Judicature to recognize any Judicial authority which might be delegated by Government to their Officers for enforcing the collection of arrears, the levy of fines, and punishing the infraction of engagements, connected with these sources of the public finances within the environs of the Supreme Court, these difficulties precluded us from the means, otherwise easy, of accomplishing this desirable purpose.

797. Conformably with the Act XXXIII of the King, Licenses for the vend of Foreign Spirits within the town of Madras are at present issued by His Majesty's Justices of the Peace: but the issue of licenses for the manufacture and sale of Country Arrack within the same limits, as well as the collection of the Revenue accruing from both descriptions of Licenses is performed by the Collector of Madras.

Section CLIX.

798. In any Regulation which might be enacted for the purposes here adverted to, it would doubtless we observed be necessary to keep in view this particular clause of the Act; it might also, we imagined, be more consonant with the spirit of the Statute to avoid any interference whatever with questions of Police—indeed, if no interruption should be experienced in the realization of the Company's Revenues, and due rules are provided for the recovery of balances, the levy of fines, and the redress of offences incident to these sources of Revenue, it was in our judgment immaterial, where the legal cognizance should rest, whether in the Honorable the Judges of His Majesty's Supreme Court of Judicature at Madras, or in the person of the Judge and Magistrate of Zillah Chingleput.

799. We had frequently noticed the embarrassments to which the present undefined and inefficient plan is obnoxious, the balances which had accrued, and were likely to accumulate under

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it, to a large amount, and we could not but regret the absolute inability of the Collector, from existing impediments to remedy the one or to collect the other.

800. Adverting to the explanations which the subject had undergone in the course of its several references to His Lordship in Council and the Supreme Government, it appeared to us that such approximations had been made to a practicable result, that the Law Officers of Government could have little difficulty in preparing the outline of a law for this purpose that might be perfectly compatible with the views of Government and of the Judges of the Supreme Court, or if the authority were determined, by which the legal cognizance of questions of the nature should be taken, we observed that we could readily, under His Lordship's orders, submit the draft of a Law for the purpose.

801. It was with great satisfaction that we subsequently received the intimation of the intention of His Lordship in Council for this purpose, and His Lordship's directions to prepare the draft of a Regulation, containing such rules as we should think necessary for the guidance of this Court.

From the Chief Secretary, in Cons., 6th July 1807.

802. We accordingly proposed and had the honor to submit to His Lordship the draft of a Law for regulating the proceedings of the Court, entitled "A Regulation for establishing a Court of Justice within the limits of the "Town of Madras, for hearing and determining disputes, differences "and cases connected with the Revenues of the Honorable Company "and which may be now depending or may hereafter arise within the limits of Madras."

To Govt. dated 4th July, in Diary Cons., 7th September.
Draft of Regulation, in Cons., 31st August.

803. The causes likely to be brought before this Court, though considerable in point of number, and important as to the aggregate amount that may be sued for, yet, when viewed separately, the cause of action will generally be of very inconsiderable value; it was our object therefore to adopt the mode of proceeding to the nature of the business, to divest the process of the Court of those cumbrous formalities which rather embarrass than aid the litigants, and by pleadings *ore tenus*, in lieu of petitions, replications and rejoinders, by the simplest and easiest means to expedite the final judgment.

804. The form of proceeding observed in the Court of Commissioners appearing well calculated for this purpose, we assimilated the draft of the Law submitted very nearly to the rule prescribed for the conduct of that Court, but except in so far as otherwise prescribed by the proposed draft, the new Court, we observed, would in other respects be subject to the general provisions of the Judicial Code.

See Section 12, Regulation II. A. D. 1802.

805. The local jurisdiction of the new Court we defined to be co-extensive with those of the Supreme Court.

806. Its legal jurisdiction was prescribed to be competent to direct execution against the body, houses, lands, goods or effects of the party or parties against whom any decree may pass—this, we remarked, might appear to contravene the 12th Section of Regulation II. A. D. 1802, but, as in many cases a process of this nature would be necessary, and as the exclusive Revenue jurisdiction reserved by the several Acts of Parliament and Charters under which the Supreme Court is constituted, is considered to justify the rule, it was accordingly proposed to be enacted.

807. In prescribing the term of imprisonment which shall be considered to be an extinction or nullification of the sum sued for, we were guided by the rule of proceeding prescribed for the Court of Commissioners, rather than by our own judgment; for, in our opinion, the respective periods of confinement with relation to the several sums for which such durance may be decreed, are rather too long. The objection however was in great measure obviated by the relief proposed in the following Section to such debtors as may be willing to satisfy their cre-

ditors as far as they are able, by a surrender of all their estates and effects, on the princi prescribed in the Statute 32, Geo. II. C. 22. S. 13.

808. With respect to appeals from the decisions of the new Court, it is improbable that t cause of action will be of an appealable amount—it was proposed however that, where an appe might lie, it should be made to the Sudder Adalat direct, for, although it be contrary to Regulati IV. A. D. 1802, yet it seemed to be the more direct, the more convenient, and therefore the mo reasonable course, since the parties to the suit, the objects in discussion, the Court of Appe and the Court appealed from are all on the spot; referring the cause to the Provincial Cou of Appeal, we remarked, would be a waste of time, a great expense to the parties, and a tedio and circuitous route to justice. The restrictive clauses of the Judicial Code, with regard to appe to the Sudder Adalat, appear to have been intended to prevent litigation, rather than to preve trouble to that tribunal—it being more for the benefit of the parties, in small causes, that ev a wrong decision should go uncorrected, than that litigation should be prolonged; hence t Code provides, that in some cases there shall be no appeal, and, in others, that the parties mu rest satisfied with the decision of one Court of Appeal to which they are supposed to have, an in general have, more easy access, than to the Supreme tribunal; but in the case in questio sending the parties from Madras to an intermediate Court of Appeal, nearly 100 miles dista where they have so much more easy access to the *dernier resort*, would be creating, rather thn abridging litigation; it therefore appeared to us that a direct appeal to the Sudder Court wou in this case be more consonant with the sound principles of justice than the other course.

809. The practice of commissioning Pleaders or Vakeels we apprehended had led to a seri of fraud and corruption in the Zillahs and Provincial Adalats.

810. We proposed in lieu of Vakeels, that Native Writers should be appointed by th Court for the purpose of assisting parties unable to write, or accurately to state the nature their case; that these Writers should be sworn to the faithful discharge of this duty; that the should be allowed a compensation, according to a schedule, and no more—the compensation to b levied by the Register and not otherwise to be by him distributed among them at the end every month, this precaution seemed calculated in a great degree to prevent the evil to whic we alluded.

811. We prepared a schedule of fees, which, and no more it was proposed should be payabl to the Officers of the Court—it was annexed to the draft of the Regulation.

812. We proposed that a centage on the amount adjudged by the decrees of the Court a the rate of 10 per cent. on all sums under, at 5 per cent. on all sums above 200 Pagodas should b levied by the Register, and by him paid monthly to the Officers of the Treasury.

813. The Commission, we remarked, would contribute, in some measure, to defray th expenses of the Court.

814. We took this opportunity of suggesting whether the generalization of this rule, o extending it to all the Courts, would not be attended with very beneficial consequences.

815. It was our opinion that it would tend to diminish the enormous expense of the Judicia Establishment.

816. That it would tend to discourage the vice of litigation.

817. That it would be a moderate return for the great benefit rendered to the people by the equitable distribution of justice.

818. That it would be a revival of the ancient practice of the country according to Hindu and Mahomedan legislation.

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819. Perhaps too, we remarked, the rule which we had proposed with respect to Writers, in lieu of Vakeels, might be improved, and rendered capable of general adoption, and if it answered the purpose of suppressing corruption, fraud and fleecing of parties, that it would be a public benefit of a most important nature.

To the Acting Register, in Diary Cons., 7th September.

820. We transmitted a transcript of the draft to the Court of Sudder Adalat as prescribed by the law—as yet however, the opinions of that Court, or the intentions of Government respecting it, have not been communicated to us.

To the Chief Secretary, in Diary Cons., 6th July.
From Mr. Murray, in Cons., 1st June.

821. We, under date the 2nd July, submitted for the information of Government a letter from the Collector of Madras, recommending that the sale of Country Arrack and Toddy should be discontinued from the commencement of the present Fusly, and that in lieu thereof, shops should be established for the sale of Batavia Arrack, each shop to pay a daily tax of two Pagodas, and the number to be opened in each division to be regulated, as heretofore, by competition.

822. As it appeared that a considerable increase of Revenue would result from the substitution of the sale of Batavia for Country Arrack, as the former is a purer and more wholesome spirit than the latter, and as much of the inconvenience occasioned by combinations amongst Toddy-drawers would thereby be obviated, we were induced to support that part of the Collector's proposition—we were not however prepared to approve his plan to the extent of excluding the sale of Toddy, but recommended that the sale of that article should be continued in conformity with the existing Regulations.

823. In the particular Division of St. Thome, in which for some time previously a determined combination had existed amongst the Toddy-drawers to lower the Revenue of Government, we were of opinion that discretionary authority might be granted to the Collector to establish shops for the sale of Batavia Arrack exclusively, if it should be found that the combination could not be otherwise defeated—great pains had been taken by the Collector, and indeed by the Board to persuade these people to submit to the usual practice; but they had hitherto resisted to the prejudice of the public revenue.

824. In the licenses to be issued to those whose proposals to open shops for the vend of Batavia in lieu of Country Arrack might be accepted, we recommended that a clause should be inserted leaving it in the option of the Collector, under the orders of the Board, to resume the licenses before the term of their expiration, a stipulation which, we observed, would prove convenient, if the proposed arrangement should fail of the expected success.

825. We on this occasion recommended that authority should be obtained for the Collector, who had already taken the oaths of a Justice of the Peace, to act in that capacity within the limits of Madras, it being necessary that the licenses should be issued by a Justice of the Peace only.

826. His Lordship in reply expressed his concern to observe that so much difficulty should have been experienced in the collection of the Revenue derived from Country Arrack within the limits of Madras. As the discontinuance of the manufacture of that description of Arrack could not fail to be attended with serious loss to the Proprietors of cocoanut trees, His Lordship had considerable reluctance in sanctioning the measure, and was only induced to do so by the opinion conveyed in our letter of its being essential to the preservation of the public revenue.

From the Chief Secretary, in Cons., 23rd July.

827. His Lordship in Council desired accordingly that the sale of Batavia Arrack might be substituted for Country Arrack, but that the licenses might not be extended beyond the period of six months, as there might be reason to hope that it would be found practicable to revert to the usual mode of manufacture.

828. His Lordship in Council entirely agreed with us in considering it improper to interrupt the sale of Toddy.

829. We were at the same time informed that the Collector of Madras would be furnished with authority to act as a Justice of the Peace according to our recommendation, but that it appeared proper to notice, that under the provisions of the Act of Parliament, all licenses for the sale of Spirits are required to be signed by two or more Justices of the Peace.

To Mr. Murray, in Diary Cons., 27th July.
From do., in Cons., 3rd August.
To do., in Diary Cons., 10th do.
From do., in Cons., 6th do.
Do. do in Cons., 20th do.
Do. do do 24th do.
To do., in Diary Cons., 31st do.

830. For our instructions to the Collector regarding the substitution of the sale of the Country Arrack for that of Toddy, we beg leave to refer to the letters entered in the margin.

From the Secretary to Government, in Cons., 16th July.

831. In a letter from the Secretary to Government under date the 11th July, was referred for our report copy of a Petition from certain native inhabitants of this place relative to the existing mode of issuing certificates for the occupancy of land.

832. From what was stated in the Petition, as well as from enquiries which we had made, we had reason to be satisfied that it was an object with the holders of grants and certificates that the valuation of the entire property as well as the measurement of the land itself should be recorded, and certified by subscribing witnesses. It was thought by the parties to afford additional security to such property, and to facilitate its disposal on mortgage or otherwise.

833. The appropriation of the fees arising from the issue of deeds in the amended form proposed, was the only point which occurred to us as requiring consideration.

834. The preparation and registry of these deeds, we remarked, would be attended with some little trouble and expense, and as the payment of the usual fee appeared to be an object of no consideration to individuals, as it had been voluntarily offered by the persons whose names were subscribed to the Petition, and as the taking out of the amended deeds was meant to be entirely optional, we did not think it necessary that the work should be performed gratuitously—it was probable however, we conceived, that the fees, if levied, would produce in the aggregate a considerable sum, and the point therefore, which we submitted for His Lordship's consideration, was whether the proceeds should be admitted to form part of the emolument of the office of Collector of Madras, or whether they might not be retained in deposit, and their appropriation be determined hereafter when their amount should be known.

To the Chief Secretary to Government, in Diary Cons., 31st July.

835. On the other hand, it occurred to us that the particulars required might be endorsed on the present deeds, and registered; and this, we observed, if His Lordship should deem proper, might be done at the mere expense it would occasion of measurement and appraisement, since these deeds had been already charged with the payment of the established fee.

836. His Lordship was pleased to resolve that certificates should be issued, and that the amount of the fees which the inhabitants had voluntarily offered to pay, should, in conformity with our recommendation, be retained in deposit, to be disposed of as might hereafter be judged proper. Instructions were accordingly issued for carrying this measure into effect.

From the Secretary to Government, in Cons., 17th August.
To Mr. Murray, in Diary Cons., 4th September.

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837. Having received a letter from His Majesty's Naval Officer, representing that the space of ground allotted in the year 1303 for the accommodation of the Naval Stores was found to be inadequate to the purpose, and requesting that it might be enlarged by an extent of forty-eight feet in breadth, making the whole extent of the yard three hundred feet by one hundred and twenty-eight, we referred the application to the Collector of Madras, who reported, that as this ground did not in the least interfere with the new buildings on the beach, its appropriation for the purpose required is entirely unobjectionable.

From Mr. Hall, in Cons., 2nd February.
To Mr. Murray, in Diary Cons., 12th February.
From do., in Cons., 9th March.

838. The value of the ground formerly assigned was stated to be Star Pagodas 9,107-35-0, and of that now proposed to be added to it Star Pagodas 5,464-30-0, making a total of Star Pagodas 14,572-20-0, which sum it appeared to us ought properly to be debited to His Majesty's Service, and, on our recommendation, His Lordship in Council was pleased to authorize the measure.

To Government, in Diary Cons., 6th April 1807.
From the Secretary to Government, in Cons., 7th May.

839. On the 15th September, the Collector of Madras laid before us an account of the Revenues committed to his care, with a short explanatory letter, which we recently submitted to your Honor in Council.

Presidency Revenue for Fusly 1216.
From Mr. Murray, in Cons., 17th September.
To Government, in Diary Cons., 10th October.

840. We introduced the following Statement for the more particular information of your Honor in Council.

Comparative Statement of the Revenues under the Collector of Madras for Fuslies 1215 *and* 1216.

	Fusly 1215.			Fusly 1216.			Increase in Fusly 1216.			Decrease in Fusly 1216.		
	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.
Arrack and Toddy	37,844	23	25	1,04,075	28	40	16 231	5	15	...	...	...
Sales of land	2,689	27	70	32,325	20	34	29,635	37	44	...	...	...
Company's fees for grants, &c. ...	320	0	0	200	0	0	...	...	...	120	0	0
Quit-rent	17,082	37	21	17,925	29	11	842	36	70	...	...	...
Nett Salt	7,132	0	0	6,470	19	51	...	...	...	661	25	29
	A			B up to February			180	7				
Demand of the Fencible Corps ...	8,600	37	53	5,430	28	56	...	...	...	3,170	8	77
Shotriums	60	0	0	60	0	0	...	...	...	...	...	...
Extra Revenue	550	41	9	37	4	60	...	...	...	513	36	29
Batta in exchange	0	15	0	...	...	...	...	...	...	0	15	0
Total...	1,24,281	2	18	1,66,524	41	12	46,709	34	49	4,465	40	55
							Deduct the Decrease			4,465	40	55
A. B.							Total Increase, Fusly 1216			42,243	38	74
Demand 8,600-37-53 5,430-28-56												
Collection 5,291-40-19 2,343-5 -40												
Balance 3,308-42-34 3,087-23-16												

841. Our previous correspondence had apprized your Honor in Council of the difficulties experienced by the Collector in collecting the Revenue from Arrack and Toddy, as well as in realizing the balances outstanding from these sources and from land.

842. It was probable however, we remarked, that the measure, which Government, on our recommendation were lately pleased to sanction with respect to the sale of Batavia Arrack, would overcome the opposition of the dealers in Country Arrack and Toddy; and it was certain, we observed that, so soon as the Regulation which we recently prepared and submitted for a "Revenue Court at Madras" shall have been enacted and promulgated, the collection of all arrears, now withheld with impunity, would enable us to uphold the Revenue and the Collector more easily to discharge his duty.

843. Notwithstanding the difficulties here alluded to, and of which Mr. Murray had so frequently complained, it was satisfactory to observe an increase in the Jumma of the last, compared with that of the preceding year, to the amount of Star Pagodas 42,248-38-74.

844. Of this amount there was an increase of Star Pagodas 16,231-5-15 from Arrack and Toddy, of Star Pagodas 29,635-37-44 from sales of land, and of Star Pagodas 842-36-70 from quit-rent.

845. There was a decrease in the receipts from Salt of Star Pagodas 661-25-29, apparently owing to the seasons being adverse to the usual resort of the itinerant dealers from the interior.

846. The suspension of the contribution on account of the Fencible Corps, was another source of apparent loss or decrease to the amount of Star Pagodas 3,170-8-77, and there was a difference in the receipts from the head of Extra Revenue to the amount of Star Pagodas 513-36-29.

847. Thus within three months after the termination of the Revenue year, we have (as recently stated to your Honor in Council) completed our Review and Reports of the Administration of the Revenues for Fusly 1216 in the several Provinces subject to this Presidency, with the exception of the Northern Division of Arcot, the Report concerning which has not yet been received from the Collector.

To Government, in Cons., 10th October 1807.

848. This circumstance is the more satisfactory, adverting to the particular interest which the Honorable Court of Directors must feel, with respect to the condition and revenues of these Provinces in consequence of the late distressing visitations of drought and scarcity.

849. The Honorable Court will thus be put in possession, many months sooner than ever was done before, of a series of information for which they must have looked forward with peculiar concern, and will consequently be relieved from considerable anxiety.

SALT.

850. By a Statement enclosed in a letter from the General Salt Agent, under date the 16th May last, it appeared that the nett Salt Revenue transferred to the General Treasury from the 12th July 1806 to the 31st March 1807 fell short of the Salt Revenue for the same period of the year preceding in the sum of Star Pagodas 55,798-14-49, excluding the receipts from Malabar and Canara, which were properly rejected from the comparison.

From Mr. Harris, in Cons., 21st May 1807. Star Pagodas 5,031-37-48.

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851. This decrease was explained to be composed of a deficiency of receipt to the amount of Star Pagodas 24,378-23-24½, of an excess of disbursement to the amount of Star Pagodas 29,783-15-57¾, and of an excess of cash retained in the Collectors' Treasuries to the amount of Star Pagodas 1,636-17-47½. The two former items only required observation.

852. The deficiency of receipt was explained to arise exclusively from a reduced sale for exportation by land, there being, upon the whole, an enlarged sale for home consumption and for exportation by sea, and the reduced sale itself was explained to proceed in all probability from the difficulty of providing forage and water for carriage cattle during the present season of drought.

853. Although we admitted the cause assigned for the deficiency to be by no means improbable, we yet thought that if that were the only cause it would have operated generally. Now it was observable that the inland export had declined in the Masulipatam and Nellore Districts only; whereas in Guntoor, Rajahmundry, and other Provinces, it had increased—we were not without apprehension that a considerable proportion of the deficiency might be owing to illicit manufacture and sale, or embezzlement of native servants: to prevent these practices, we informed the General Agent that the strictest circumspection on the part of the Local Authorities would be necessary, and to develope the true cause, we expressed our expectation that his most sedulous enquiries would be exerted. What appeared to strengthen our suspicions with respect to the existence of clandestine abuses, was, the singular circumstance that, in so extensive a tract of territory where smuggling is so practicable, and temptation so strong, scarcely one detected instance had come to our knowledge.

To Mr. Harris, in Diary Cons., 22nd June.

854. We observed that it was the intention of the General Agent to address the Collectors particularly on the subject, and we informed him it would be proper that the substance of their explanations should be communicated for our information.

855. With regard to the increase of disbursement, we informed the General Agent that we were unable to form a satisfactory judgment until the establishments for the current year should have been submitted through his Office for sanction.

856. Together with those establishments, we desired that we would submit an abstract comparative of the total expenditure in each District for the two Fuslies, with an explanation of the cause whence every particulars of increase or decrease might have originated.

857. We here subjoin an Abstract Statement of the nett Revenue derived from Salt for the whole of the late Fusly, compared with the Revenue of Fusly 1216, and exhibiting a nett decrease of Star Pagodas 82,442.

	Fusly 1216. Gross Receipts.		Fusly 1216. Gross Disbursements.		Fusly 1216. Nett Revenue.		Nett Revenue. Increase in Fusly 1215.		Nett Revenue. Decrease in Fusly 1215.	
Ganjam	39,149	10 25	6,468	36 20	31,680	16 5	... ...	... ...	5,325	41 30
Vizagapatam	24,740	19 55	15,643	10 10	9,097	9 45	... ...	... ...	18,036	17 0
Rajahmundry	83,398	14 40	25,659	12 26	57,709	2 14	7,138	41 35	... ...	... ...
Masulipatam	17,060	21 15	6,008	7 66	11,052	13 29	... ...	... ...	27,509	36 63
Guntoor	49,524	3 68	8,916	14 18	40,607	31 50	11,954	26 2	... ...	... ...
Nellore and Ongole ...	64,025	25 60	14,736	36 4	49,288	31 56	... ...	... ...	74,560	12 26
Madras	16,688	4 72	10,601	27 21	6,189	19 51	... ...	... ...	601	37 33
Chingleput	52,237	26 18	8,914	36 17	43,322	32 1	1,740	12 50	... ...	... ...
Northern Division of Arcot ...	8,968	32 31	2,461	29 9	5,807	3 22	... ...	... ...	5,677	35 67
Southern Division of Arcot ...	27,120	18 24	5,326	12 29	21,793	6 75	6,029	2 13	... ...	... ...
Pondicherry and Cuddalore ...	14,984	12 51	3,344	38 0	11,639	16 51	1,486	38 22	... ...	... ...
Tanjore	24,835	20 21	8,649	24 68	16,185	37 33	... ...	... ...	4,290	36 42
Ramnad	20,454	23 14	5,943	0 53	14,511	22 41	... ...	... ...	1,579	51 65
Tinnevelly	14,591	6 65¾	3,430	0 63½	11,161	6 43	753	14 8	... ...	... ...
Canara	75,911	4 42	62,029	26 10	13,881	16 32	13,881	18 32	... ...	... ...
Malabar	25,383	28 12½	12,945	3 7¼	12,438	24 18½	12,438	24 18¼	... ...	... ...
	5,67,382	20 57	2,01,010	24 8¾	3,56,362	38 45½	55,409	9 20½	1,27,851	29 8
	1,01,294	32 54¾	74,974	32 44	26,320	0 50½	26,320	0 50½		
	4,56,087	30 2¾	1,26,044	34 43	3,30,042	37 77¾	29,089	8 50		
							Deduct Increase...		29,089	8 50
							Nett Decrease...		1,08,762	29 88
Deduct Canara and Malabar...	1,01,294	32 35¾	74,974	32 24	26,320	0 50½	26,320	0 50½		
	3,54,793	30 2¾	51,070	34 19	3,03,722	37 27¾	2,769	8 0		

	Fusly 1215. Gross Receipts.		Fusly 1215. Gross Disbursements.		Fusly 1215. Nett Revenue.	
Ganjam	38,936	33 45	1,954	18 10	36,976	15 35
Vizagapatam	27,016	23 56	9,882	39 5	27,133	26 45
Rajahmundry	73,694	12 29	23,124	9 50	50,570	2 59
Masulipatam	42,429	27 0	3,567	24 63	38,862	2 12
Guntoor	34,412	32 70	5,759	27 32	28,653	5 48
Nellore and Ongole ...	1,41,621	37 51	17,972	35 49	1,23,649	2 2
Madras	11,599	19 40	4,811	4 24	6,788	15 6
Chingleput	47,825	32 43	6,243	13 12	41,582	19 19
Northern Division of Arcot ...	12,242	36 43	758	17 34	11,484	19 19
Southern Division of Arcot ...	18,568	12 44	2,804	8 62	15,764	3 62
Pondicherry and Cuddalore ...	16,105	28 53	4,953	3 24	10,152	20 29
Tanjore	25,862	32 72	5,387	0 77	20,476	31 75
Ramnad	20,923	0 44	4,732	14 18	16,090	28 26
Tinnevelly	12,757	0 8	2,335	17 11¼	10,421	33 76¾
Canara	...	...	...	...	...	...
Malabar	...	...	...	...	...	...
	5,33,091	40 32	94,356	23 76¾	4,38,805	16 35¾
Deduct Canara and Malabar...						

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858. This abstract is taken from an account which we have recently procured from the Office of the General Agent, his report upon the management and revenue of the Salt Department for the last year not having been yet received.

859. It will be observed that the gross receipts of Fusly 1216 exceeded the gross receipts of Fusly 1215, but that there is a still greater excess in the disbursements of the last year, which occasions the nett decrease of Revenue above stated.

860. It will be observed at the same time that the excess of gross receipts as well as the excess of gross disbursements is occasioned by the Provinces of Malabar and Canara being included for the last year only. Were these omitted, which should be done to induce a fair comparison, the gross receipts in Fusly 1216 would be Star Pagodas 4,56,087-30-2¾, and the gross disbursements Star Pagodas 1,26,044-34-4½, being a decrease in the one of Star Pagodas 77,004-10-29¾, an increase in the other of Star Pagodas 31,758-10-8¼, and a nett decrease of Revenue to the amount of Star Pagodas 1,08,762-20-38.

861. We have repeated our orders to the General Agent to furnish his Report without delay and have at the same time directed that so soon as the season may admit of it, he will proceed to make a general tour of the several places where Salt is manufactured, to ascertain the true cause of the deficiency of the receipts from this source, to reduce the establishment where practicable, to correct irregular practices where such may be found to exist, and to point out every means of improving this branch of the public Revenue.

To Mr. Harris, in Diary Cons., 10th October 1807.

862. Under date the 25th March, we received a letter from the Secretary to Government, enclosing extracts from a correspondence with the Board of Trade, and communicating the desire of His Lordship in Council that early measures might be taken for keeping in readiness, under charge of the Collector of Madras, a quantity of Salt as ballast for ships proceeding from this port to Calcutta.

In Cons., 13th April 1807.

863. On receipt of His Lordship's previous orders on this subject, communicated under date the 14th February, although we questioned the possibility of accomplishing to the full extent the object proposed, and in as far as it interfered with the guarantee made to Exporters on permit, we even regretted its adoption; yet we did not fail to issue immediate instructions to the General Salt Agent to ascertain the extent to which the Collector of Madras might be enabled to provide for the probable demand, the periods at which the Salt would be ready for delivery, in what proportions, and at what price, inclusive of carriage and the extraordinary expense which we conceived it might be requisite to incur in the preparation of new pans for extending the manufacture so much beyond the usual practice.

See last General Report, Pars. 460.

864. Mr. Harris was likewise informed that, as it was probable the Collector of Madras would be unable to procure in due time the quantity estimated to be required, it would be proper that the deficiency should be supplied from the nearest pans under charge of the Collector in Chingleput, to whom in that event, it was directed that orders similar to the above should be despatched.

865. Of these instructions, which had in view the two-fold object of fulfilling to the utmost practicable extent the orders of Government, and of determining at the same time the probable advantages of the proposed arrangement, the result was reported in a letter received from the General Agent and submitted for His Lordship's information.

From Mr. Harris, in Cons., 13th April.
To the Chief Secretary, in Diary Cons, 16th April.

866. It appeared from this communication, that the quantity of Salt supplied to this time from the pans of Madras was Garce 317-242-2 agreeably to a statement furnished

by Mr. Murray to the Board of Trade, and submitted by them to His Lordship in Council, that the average price, including charges of package, and conveyance on board, was Star Pagodas 11-17-50 per garce; that the pans of Madras were then inadequate to the supply of any further quantity and of only about 150 garce more during the remainder of the season; and that the inhabitants refused to extend them, on the ground that, in the ensuing season, they might not be required to the same extent.

867. It appeared however that there was a large quantity of Salt at Toomalapuntah and Eskapelly in Nellore, and at Covelong in the Jageer, which if it could be transported to Madras, would cost, the former Pagodas 12-39-53, and the latter Star Pagodas 16-36-60 per garce, inclusive of the charge of package and freight to this port, whence it was necessary that boats should be sent to convey it—these terms, communicated by the General Agent to the Board of Trade, were unnoticed in their reply, and they accepted only an offer from one Sawmy Naick, likewise communicated to them by the General Agent, for the delivery on the Beach at Madras within four months of four hundred garce of Salt, the produce of the pans of Atteput and Vulloor in Zillah Chingleput at the rate of 12 Pagodas per garce, on condition that it should be sold to him at the usual export price, viz., three Pagodas per garce—an increase of Pagodas-1-2-0 we remarked would be made to the above price on embarking each garce from the Madras Beach.

868. To us it appeared that in all probability, the Collector might have procured conveyance for the Salt at a cheaper rate than that stipulated for and accepted—as however the quantity was quite inadequate to the expected demand, as the Board of Trade had expressed their regret that in consequence of the want of Salt, the Commanders of Ships bound to Bengal had latterly been obliged to ballast with sand, and as His Lordship in Council had directed, in consequence, that early measures might be taken for keeping in readiness an adequate supply, we, as the best apparent mode towards effecting the desired object, gave orders to the General Agent to endeavour to procure the required quantity from Toomalapuntah, Eskapelly, and Covelong (if the strong southerly winds should not frustrate the attempt, and if the Salt could arrive in time) from the two former places, at the estimated rates above specified, or at whatever rates, provided, every expense included the price of the Salt when delivered at the golahs near Calcutta should not exceed the permit price, viz., Pagodas 23-7-0 per garce.

869. By these orders, we observed to His Lordship in Council that some of the objects proposed by the Board of Trade, in ballasting ships with Salt and facilitating the import of grain, might perhaps be attained; but we remarked that, if the chief of these objects were to exhibit a considerable gain from the arrangements, it was apprehended that, under the impossibility of procuring Salt at cheaper rates than those stated by Mr. Harris, this part of the scheme would fail of success—if, on the other hand, the quantity proposed, making 3,60,000 maunds, could have been procured; and with respect to price on eligible terms; as it must have diminished to so great a degree the quantity determined to be exported, by permit, from other places within the year, and consequently disappointed the owners of Native Shipping; and as abundant encouragement to the import of grain, appeared to have been held out, exclusively of this advantage, by the high price which Government ensured of 120 Pagodas per garce, we were inclined to think that a failure in the arrangement might involve no material disappointment.

From the Chief Secretary to Government, in Cons., 7th May. From the Chief Secretary to Government, in Cons., 28th May.

870. We were informed, in answer, that a copy of our letter had been furnished for the information of the Board of Trade; and under date the 24th May, a copy was transmitted to us of a letter from that Board on the subject.

871. By that Board, two propositions were submitted—1st. That measures should be taken to provide at Madras a supply of Salt to the extent of 1,000 garce before the month of August to be shipped as ballast on the vessels engaged in the trade of rice.—2ndly. That a permanent

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arrangement should be made for obtaining in all seasons a more extended supply of that article to be embarked from this port to Bengal on European Vessels for the benefit of the Company.

872. The only objections which occurred to the Governor in Council on the subject of these propositions were stated to arise from the probability of their interfering with the trade of the country craft, to which it was deemed important that every just encouragement should be afforded. Before, however, His Lordship in Council decided on that point, he was desirous that it should receive our particular consideration, and that we should state whether the exportation of Salt on the European Vessels, in the manner proposed by the Board of Trade, would be materially injurious to the interests of the owners of country craft, or whether the pecuniary advantage which the Board of Trade anticipated from the measure might not be sufficient to counterbalance any inconvenience which it might be likely to produce.

To Government, in Diary Cons., 1st June.

873. To this reference we replied under date the 30th May.

874. The Native Shipping we considered to be the only means of transporting the whole of the quantity of Salt annually required in Bengal. It carries grain from one port to another, and particularly supplies the Coasts of Malabar and Coromandel with Bengal Rice.

875. The late awful crisis of an imminent famine, and the relief derived at that junctue from supplies of grain, imported by this medium, we considered to be a practical, a recent, and a convincing demonstration of the important policy of upholding and encouraging the interests of our Native Shipping, both as the surest means of providing similar relief in similar exigencies and of maintaining a reciprocity of intercourse of traffic, and of benefit among the Native Subjects of the respective Presidencies: the Native tonnage we considered to be the natural vehicle of Indian commodities to Indian Ports. Hence the expediency of regularly and fully furnishing Bengal with Coast Salt, supplying our annual want of grain from that Province, the general interests of Trade, the genuine and permanent benefit of the Company seem to forbid any intrusion by the casual adventures of foreigners into the Department of the Native Shipping.

876. The Commanders of European Vessels transport the Salt freight free: all the advantage they obtain by it is, its being shipped at the expense of the Company, and an early ballast furnished in Salt instead of a later ballast of sand. The profits of their navigation result from a variety of other speculations—the procuring of Salt ballast, therefore, is to them no very material object; whilst a dilatory receiving of it, on the part of the Salt Officers, or a careless delivery of it on the part of those Commanders, may be productive of mutual injury to them and to the Company.

877. But the owners of the Native Shipping carry from the Coast no other article than Salt; and from the money which is advanced to them on that account and the profits on their return cargoes of grain, they derive the only means of building, repairing, and equipping their vessels; consequently, as ship-owners, they find, in the conveyance of Salt, not a mere advantage, but their absolute existence.

878. The employment of European Shipping in the manner proposed, we remarked, would indeed be to their owners a source of some advantage, and to the Company the means of some gain. In the proposition of the Board of Trade, we recognized the laudable regard manifested to both these objects. But whilst we did not attempt to disparage the merits of their proposition, considered abstractedly, we begged permission to remark that it appeared to us not fully to embrace the subject—a comprehensive arrangement like that for maintaining the Salt Monopoly and Native Shipping, could not, we observed, be entirely exempt from partial objections; but these we consider to be comparatively trivial, and should be suffered to merge in the general good. We admitted that the profit pointed out by the Board of Trade would produce an immediate pecuniary saving; but it was our opinion that this saving might, beyond all comparison, be outweighed by ultimate loss: and we thought that Government, by employing European Vessels, and especially

by employing its own ships, would descend from its proper sphere of action, and with a mercantile view, take to itself a part of the business of its own subjects.

879. We were not, however, disposed to support the Native Shipping at the expense of the Company. We did not contend that it should be allowed a *bounty* for carrying Salt. If the price, which its owners receive, of Pagodas 23-7 per garce were really too high, we observed that it ought to be reduced—we were far, however, from considering this to be the case, and the calculations made by the respective Governments, at different periods of time, of the amount necessary to be allowed as freight and expense of vessels, built and employed expressly for this branch of Trade, seem to prove that, at the abovementioned rate, the owners derive but a fair, reasonable and necessary return for their risk and labor.

From Bengal, dated 3rd July 1795.
Enclosure in Government letter dated 1st, in Cons., 3rd August 1795.
From Mr Fullerton, dated 5th October 1805, in Cons, 14th do.
To Government, dated 29th October 1805, in Diary Cons., 31st do.
From Government, dated 16th November, in Cons., 2nd January 1806.

880. On the above ground, our opinion was that unless the Bengal Government could be induced to extend considerably the quantity of Salt to be imported, the Native Shipping, when able, and willing, should be exclusively allowed to carry the required quantity. Eight lacs of maunds are usually the annual export. In the course of last year, although from wreck and detention a part of this quantity was not conveyed, the whole of it was received by the Native Shipping; consequently, we observed, whatever portion of it might be carried by European vessels, on account of the Company, would be so much taken from the Native Shipping and occasion a detriment to its owners.

881. We further remarked that Salt, owing to the Monopoly price, had now become a very valuable article; that the quantity required by the Board of Trade not being entirely procurable in the vicinity of Madras, required some of it must be brought hither from a distance; this it was proposed to do by contract with individuals. But until it should be finally disposed of, we remarked, that it should, as prescribed by the Salt Regulation, remain under the care of the Officers of Government; and we considered that it would be inexpedient to trust it to the hands of individuals. Even under the restrictions of the Salt Regulations, to prevent considerable smuggling, certainly is, and must ever be, a matter of great difficulty. But if, as proposed, a deviation from the policy of this plan should be publicly sanctioned, and a class of men, under the name of Contractors introduced, we were apprehensive that under this public pretext, they would establish a regular system of illicit trade: besides that they would be charged with the extraordinary duty of supplying Government with its own Salt.

882. In the late season owing to the temporary scarcity of Salt in Bengal, the uncertainty whether the Native Shipping would be adequate to the export of the two lacs of maunds required beyond the usual quantity, but chiefly in consideration of the aid derivable at that period of scarcity, by the return cargoes of rice, we were of opinion that, as a temporary measure, European tonnage was in some degree desirable. Instructions were accordingly sent to the General Agent to procure supplies to the extent of his power; and he agreeably to the suggestion of the Board of Trade, was again directed to have in readiness 1,000 garce by the 1st of August: as often as there may be an unusual scarcity of grain on the Coast, or of Salt in Bengal, and any doubt of the ability of the Native Shipping to relieve it, we thought that the assistance of European Vessels might be called in: the Salt however, we were of opinion, should be supplied by the Collectors only and not by Contractors.

883. But the permanent adoption of the proposition, we conceived, would be adverse to two important measures of His Lordship's administration. The establishment of the Salt Monopoly, and the substitution of the plan of transporting Salt to Bengal by permits to the Native Shipping: in lieu of the former mode of contracting with Europeans—measures by which the resources of the Company had been materially improved and the condition of their subjects in the Northern Sirkars substantially ameliorated—we

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conceived that it would be introducing a perilous innovation into a Department where there is no defect, as the system of managing the Salt stood on its original principles which had met with approbation and success, and as the profit derived from it by the Company was already very large, we were apprehensive of making the proposed alteration even if evil consequences were not very clearly to be foreseen. We were, therefore, certainly disinclined to the measure, being of opinion that in adopting it we should induce the certainty of severely injuring the Native Shipping, and incur the danger of undermining the Monopoly.

884. In reply to the letter which we have here recited, we were informed that it had been at all times the wish of the Governor in Council to give every reasonable encouragement to the Native Shipping of this Coast; and that if it were ascertained that the tonnage of that description of shipping is adequate to the supply of Salt required by the Supreme Government, His Lordship in Council would not be willing to sanction any arrangement that might interrupt that mode of supply. As there appeared, however, reason to suppose that the quantity of Salt required for importation into Bengal in the current season would exceed the ordinary quantity imported by Dhonies, it was conceived there could be no objection to the employment of European tonnage to the extent which had been proposed, and His Lordship in Council therefore approved the orders which we had given, for the shipment of 1,000 garces of Salt in that mode.

From the Chief Secretary, in Cons., 22nd June.

885. In regard to the system of contract which was suggested in the correspondence of the Board of Trade, His Lordship in Council we were informed had been led to believe that the intention of that recommendation was limited by a view of what appeared the most convenient and most economical mode of obtaining a certain quantity of Salt for shipment at the Presidency. If the Salt were intended for the purpose of ballast, it was only at the Presidency that it could be required, and it was obviously proper to resort to the most certain and least expensive mode of collecting it. His Lordship in Council was not therefore aware of the force of our objection on that subject; but as there could be no reason for undue predeliction for any particular mode of supply, we were informed that it was not His Lordship's intention to insist on the system of contract, if the Salt could be conveyed to the Presidency on better terms by any other mode—whatever mode of supply should be adopted, we were informed it would be necessary that effectual care should be taken to guard against disappointment in the quantity required.

886. For our instructions to the General Agent on this subject, we refer to the letter entered in the margin.

To Mr. Harris, dated 22nd, in Diary Cons., 25th June.

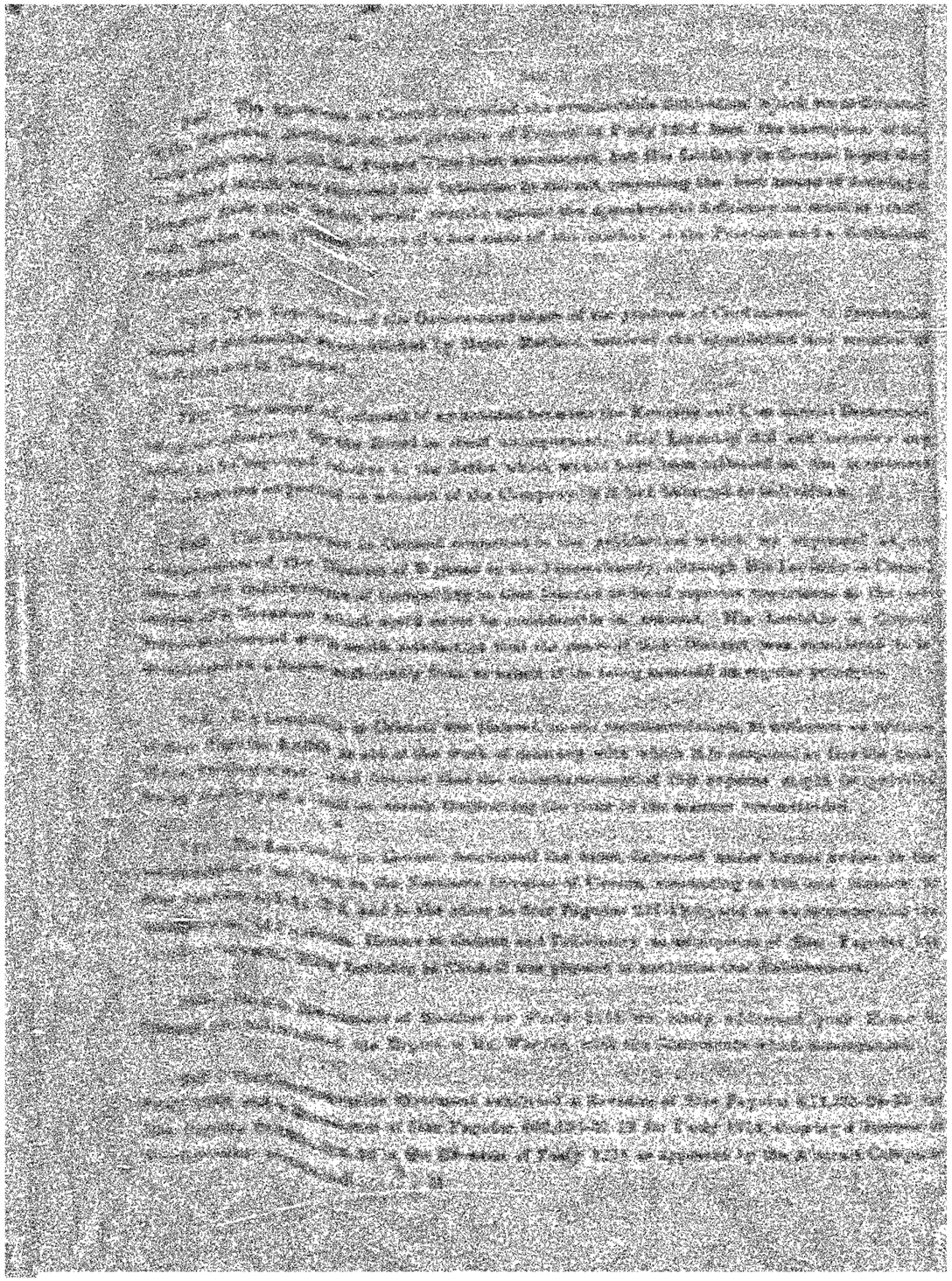
887. By a letter from the Chief Secretary to the Government at Fort William, of which a copy was transmitted to us under date the 10th July, we were informed that owing to a failure in the produce of Bengal Salt in consequence of the inclemency of the season, it was deemed advisable that the supply of Coast Salt for the year 1807 should be extended to eleven lacs of maunds.

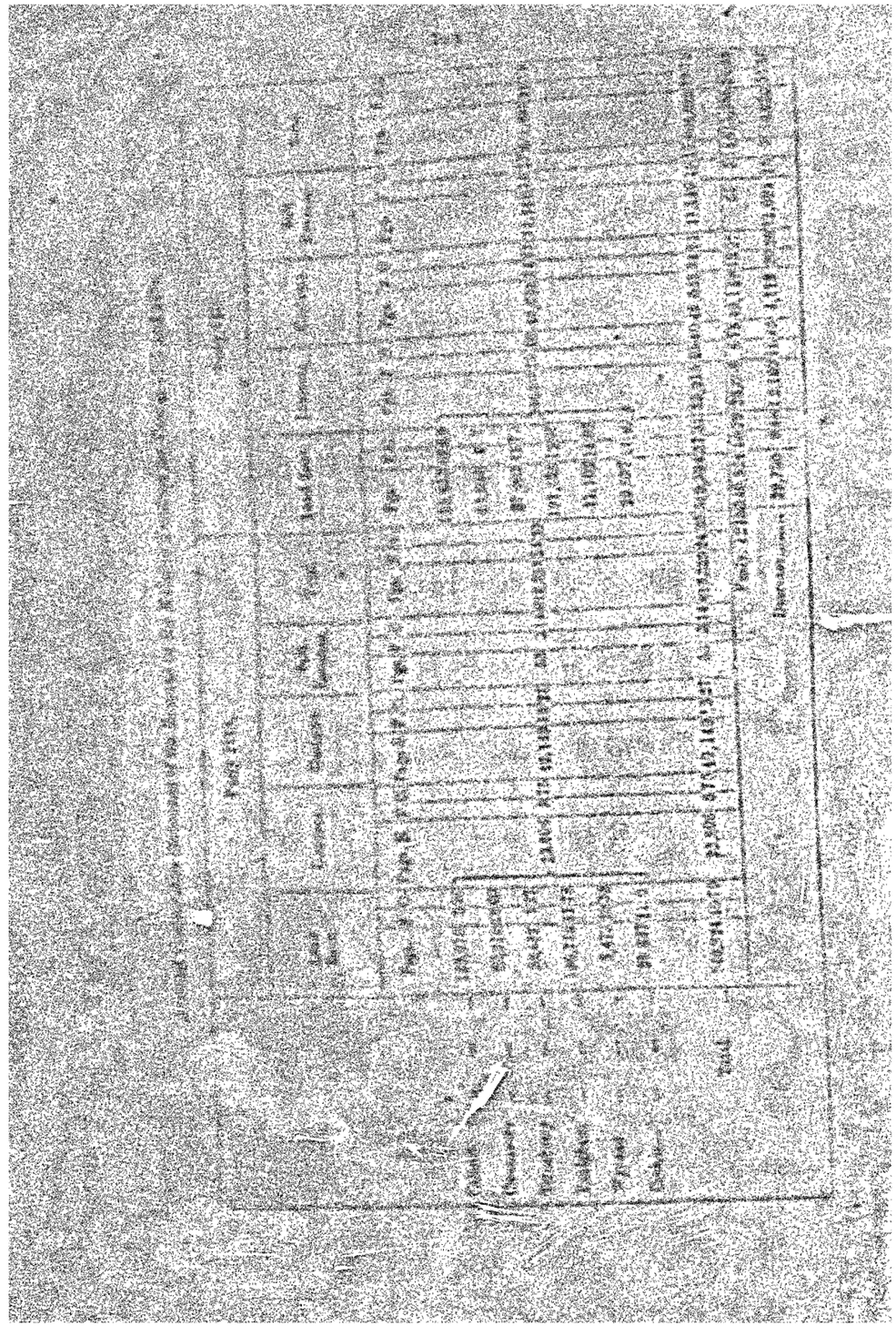
In Cons., 13th July.

888. We accordingly forthwith addressed the General Agent, and suggested that with a view to promote the attainment of the desired object, a general authority should be granted to the Collectors, to export the utmost quantity which their means might admit, whether by Native or European Vessels, and to continue to do so until they should receive further orders, reporting weekly the quantity exported for his information.

To Mr. Harris, in Diary Cons., 16th July.

889. It is with satisfaction that we have recently understood that the whole quantity of eleven lacs of maunds have been exported.





890. By a further letter from the Secretary to the Supreme Government, of which we were furnished with a copy under date the 29th August, we observed that the Governor General entirely concurred in the opinions which had been stated respecting the inexpediency of adopting any measures for supplying Coast Salt, which might operate to the injury or discouragement of the Native Shipping. In consideration, however, of the large supply of Salt required in the present season for the use of that Presidency, and of the expediency of guarding against any disappointment in receiving the whole of that quantity, the proposed measure of shipping one thousand garces in European Vessels was approved.

From the Secretary to Government, in Cons., 7th September.

891. With respect to the extension of the importation of Coast Salt, the Supreme Government observed that the quantity to be imported in future must be regulated by the demands at that Presidency, of which this Government would be annually advised at the usual period.

892. On the 9th March last we transmitted to the Court of Sudder Adalat the Draft of a Regulation for extending the Salt Monopoly to the Provinces of Canara and Malabar.

To the Acting Register, in Diary Cons., 12th March 1807. In Cons., 9th March.

893. The principles of the Monopoly, as applicable to these Provinces, having received the approbation of Government, it had for some time been allowed to have effect there; and as the Draft submitted contained no provision upon which any doubt or difficulty could be liable to arise, we recommended that it might be passed and published without waiting the result of a reference to the Supreme Government.

To the Chief Secretary to Government, in Diary Cons, 12th March.

894. This suggestion we observed was not adopted, it having been deemed advisable that the Draft should be submitted for the confirmation of the Supreme Government.

From the Secretary to Government, in Cons., 18th May.

ARRACK AND TODDY.

895. Under date the 24th March last, we submitted to the Court of Sudder Adalat, for the purpose of being laid before the Governor in Council, the Draft of a Regulation instituted, "A Regulation for restricting and regulating "the sale of Foreign Spirits, and the manufacture and sale of Country "Arrack in the Territories subordinate to the Presidency of Fort Saint George excepting within "the Town of Madras the limits of the Supreme Court of Judicature."

In Diary Cons., 2nd April 1807. In Cons., 19th March 1807.

896. On the occasion of submitting this Regulation to His Lordship in Council through the prescribed channel, we observed that the Regulation then in force was the same which was submitted to Government under date the 8th May 1804, and which received the approval and confirmation of the Supreme Government, with this reservation, that its detailed provisions were considered to be less perfect than those of Regulation XL A. D. 1803 of the Code enacted for the Ceded Provinces of Oude, an objection which was pointed out to our notice, with the view that the provisions of both Regulations might, so far as practicable, be assimilated.

In Diary Cons., 10th May 1804. Letter from the Supreme Government, dated 22nd May 1805, enclosed in letter from the Secretary to Government, dated 18th Sept, in Cons., 10th October 1805.

897. Accordingly, the Regulation transmitted to the Sudder Court retained the principle of that which was formerly prepared, and combined with it the provisions of the Oude Regulation accommodated to a rent or exclusive sale by licenses for whole Estates or Divisions, instead of an exclusive sale by separate licenses for every Still and Shop, as in Bengal. It provided that the number of Stills and Shops in each Estate or Division, the places where kept, and the retail rates of sale shall be regulated by the Collectors, in communication, where necessary, with the Magistrates, and under the orders of the Board of Revenue, and the privilege of exclusive sale is then to be rented to the highest bidders.

898. Under the Regulation at present in force, it is left to the bidders to specify in their several proposals the number of shops which they intend to open. By leaving this point to be determined, in future, by the Collectors, we observed that the principle of the rent or exclusive sale is not intrinsically affected—it is a modification only and one that appeared to be more consistent with the intention of the Regulation, of which it is the professed object, rather to control and restrain the use of spirituous liquors, than to augment the Revenue from the sale of them.

899. Besides this modification we adopted several provisions from the Oude Regulation, which appeared to us to be well calculated to maintain the purposes of police and social order and to preserve the morals of the lower classes of the people: the rights of the Renter were more over so clearly defined, and so effectually secured, that we felt satisfied the farms would, in a short time, become an object of competition, and produce a considerable increa Government.

900. With regard to the fines provided to be levied in the several cases Regulation, they are denounced, we left the amount to be determined a Lordship in Council, or by the Sudder Adalat.

901. We retained that provision of the Oude Regulation which gran a particular commission in the Abkarry Revenue—we, however, confined that and a half per cent. generally, and we presumed His Lordship in Council wo sanction this extra allowance as likely to induce greater attention to the admi branch of Revenue.

902. The principle of the Regulation having, as already observed, been ap Supreme Government, and its promulgation authorized, ther reference, we recommended that the modified Draf had submitted should be published as soon as possible, aft have been passed by His Lordship in Council.

Letter dated 25th May 1805, Para. 3. To Government, dated 24th March, in Diary Cons., 2nd April 1807.

903. In answer to the foregoing reference, we were informed that as the sentime Honorable Court of Directors conveyed in their letters of the 6 vember 1805 and of the 23rd July 1806 were decidedly hostile principle of farming the produce of any taxable commodity to viduals, and as the Supreme Government had declared their preference of a system of Lice issued to each individual who might be permitted to keep a shop for the retail of spirituous liquors, the Governor in Council would not deem himself justified in sanctioning the lease to indiviuals of the exclusive sale of spirituous liquors in extensive divisions of territory, as proposed by the Board, unless that system were attended with unquestionable advantages over the detailed system recommended by the Supreme Government, and as no advantages of the nature alluded to, had been ascribed to the establishment of an exclusive sale of liquors on the principle of the Draft submitted by the Board, His Lordship in Council considered it proper that the Draft should be modified so as to render it conformable to the system at present in force in Bengal.

From the Secretary to Government, in Cons., 18th May 1807.

904. That system, it was remarked, had been supposed to be liable to difficulties from the minute superintendence which it requires, but as the Supreme Government had declared that no difficulties had been experienced in carrying it into execution in the territories dependent on the Supreme Government, there did not appear to His Lordship in Council to be a reasonable ground of apprehension that they would occur in the Provinces subject to this Government.

905. His Lordship in Council desired that in submitting a revised Draft of a Regulation for the collection of the Abkarry Revenue, the Board would state the amount of the fines which they might deem adequate to the offences which they propose to repress by punishments of this nature.

906. In answer to the foregoing communication, we informed His Lordship in Council that we should proceed with due diligence to the adaptation of the proposed law to the principle inculcated by His Lordship, but reflecting with much regret on the great delay and the considerable loss which had already occurred, and on the further procrastination and impediments which must thence necessarily result, in introducing a law so salutary, both as it respects the good order of society and the financial advantage of the State; forcibly impressed also, as we were with the conviction that these advantages would be more immediately and as we thought more eminently attained in the way already proposed, we took the liberty, in the interval of preparing the modified Draft, to state with all deference the following circumstances for the consideration of His Lordship in Council.

To Government, in Diary Cons., 28th May 1807.

907. We observed that if in our late address on this subject, any explanation were considered to be wanting to support the principle then recommended, it was because we were unwilling to reiterate reasons which had been formerly stated to His Lordship in Council, and approved; that if not continued to impress that conviction which we thought they had produced, it to the imperfect manner in which they were brought under the notice of His Lordship in Council.

ment, 14th March, 2nd April 1807.

ee years, we remarked, had elapsed since we submitted for His Lordship's consideration a Regulation for the sale of spirituous liquors framed on the principle again recently recommended by us and detailed the reasons for preferring that principle. His Lordship in Council was pleased to approve the principle and the provisions of the Regulation, and authorize transmission for the approbation and sanction of the Supreme Government.

8th May, in May 1804. , 24th March, , 2nd April 1807.

The Governor General in Council approved the principle of the Regulation so submitted, though differing from the principle of that in force in Bengal. Judging that local usage or circumstances might render the former more appropriate (as was the case) in the territories subject to this Presidency; and, after recommending that its detailed provisions should be assimilated to the Bengal Regulation, in this respect deemed to be more perfect than our's, His Excellency directed that it should then be promulgated without further reference.

910. Adhering to the principle thus sanctioned, and incorporating with it in the Draft lately submitted, the detailed provisions of the Bengal Regulations, we thought that we had thus fully met the wishes of the Supreme Government and of His Lordship in Council.

911. In the letter, however, we had just received, His Lordship appeared to sanction the detailed provisions, but to disapprove the principle of the proposed law.

912. Having thus premised the circumstances under which the Draft was lately submitted to His Lordship, without further explanation, we proceeded to answer the objections which were now urged against its principle.

913. Although we acquiesced in the expediency of the rule inculcated by the Honorable Court of Directors, as an abstract principle of political economy, we begged permission to observe that we were disposed to question the policy of its general application—we were aware that the Economists of Europe reprobate the administering any branch of the public revenue by means of intermediate farmers, preferring a management directly by the Officers of Government, and we acknowledged the arguments for that opinion to be in their particular and local application, strong and conclusive. But we considered this principle to be particularly applicable to the unrestrained farming of articles of general consumption and evident necessity, not to the renting, as in the present case, under due restrictions an article of luxury, by no means necessary, nay even detrimental to the public weal.

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914. Without dilating on the present occasion, on a subject that had been heretofore so often discussed, we merely remarked that long experience had confirmed our belief, and we were inclined to think His Lordship in Council would coincide in our sentiments, that, in this country, differing as it does from Europe in language, in morals, in customs, and in opinions; retaining any farm under the management of Government or as it is termed in Aumani, is the most improvident of all modes of administration.

915. But it appeared to us that, the rule prescribed for adoption, was equally hostile to the principle of the Bengal Regulation, as to that recommended by us; for by both we observed there would be a rent, and the sale would be made not by the servants of Government, but by individuals on their own behalf: in the former in smaller, and in the latter in more extensive farms; but as in each the price, the place, and the persons are prescribed, at which only, and by whom the liquor can be sold, few or none of the objections apprehended, we thought, could exist under these restrictions.

916. We recalled to His Lordship's recollection that the main object of our Regulation was the *restraining* and *regulating* the use of intoxicating liquors, and not the realizing an enhanced Revenue from the extensive sale of them: consequently, we observed, the same policy, which with reference to an article of general consumption, natural produce, and evident necessity, would be considered repugnant to the principles of good government, had a tendency directly the reverse with respect to an article, like that under discussion, of luxury, and we might say of danger, as it affects the community.

917. We remarked that, in a moral point of view, the levy of Revenue, by means of the licensed sale of inebriating liquors, pernicious to health, prejudicial to morals, and productive of the various vices which disturbed well-regulated society, was not perhaps, under any circumstances, to be easily defended.

918. It was a peculiar feature of the internal polity of Asiatic Governments, sanctioned by natural as well as by moral considerations, to restrain and even entirely to prohibit the use of any intoxicating liquors. In the dominions of the late Sultan of Mysur, no intoxicating spirit or substance was permitted to be used.

919. Physical causes we observed seemed to justify the practice in European nations of tolerating this necessary evil, and by rules calculated to restrain the inordinate consumption of inflammatory liquors, to render them at the same time, as far as possible, a source of innocent indulgence and of public emolument.

920. The principle of the Regulation lately prepared by us was founded on this reasoning.

921. We argued in our address of the 8th May 1804 that the introduction of the Bengal detail system of individual Licenses was inexpedient, as being contrary to the usual mode of managing this branch of the Revenues in the territories subject to this Presidency, as being consequently, less likely to be acceptable to that description of Renters, and also less likely to be so productive of Revenue. But the preservation of the health of the people, and the good order of society we regarded as of much greater importance, than the realization of an augmented Revenue. This object we thought the principle of our Regulation calculated to ensure, by inducing more reputable persons to engage in those rents, thereby providing a better security for the collection of the Revenue, and an easier means of repressing the irregularities, inseparable in some measure from the system—irregularities which we thought would be multiplied and aggravated by a number of petty dealers, too remote some of them, to be observed, and too numerous to be easily controlled by the Officers of Government.

Paras. 3 and 5.

922. We should, therefore, we said under any circumstances have hesitated to recommend for adoption a mode* which did not appear calculated to promote those essential objects, and added that from experience in Zillah Chingleput where the Revenue from Arrack and Toddy had been increased in one year under the principle recommended, from Star Pagodas 7,500 to Star Pagodas 17,260, we considered it as embracing equally the interests of Government and the benefit of the lower orders of the Natives.

* That of Bengal—1802-3.

923. Under the circumstances above explained, we presumed it would appear evident that the advantage to be drived from the proposed modification of our Draft, if indeed any advantage could result from such modification, must be very inconsiderable—and should not be considered as preponderating over the positive loss to Government, and prejudice to society incident to the present loose and indefinite mode of conducting the rents, for, superadded to the disadvantage resulting from the non-introduction of an improved mode of management, the Company are now on many instances, as His Lordship in Council knows, prosecuted for letting out farms unsupported by law, or for holding out advantages to Renters which cannot be realized.

924. We presumed therefore to hope that, under this exposition of circumstances, His Lordship might be induced to sanction the Regulation in its present state; but we informed His Lordship that, we should not fail meantime to proceed on the modification of it as speedily as our other duties would permit.

925. We subsequently prepared certain clauses for regulating the Revenue derivable from Toddy, and as it appeared to us to be preferrable that they should be incorporated with the Arrack Regulation, *in order that* they might have earlier effect, and the Revenue no longer suffer from a delay to promulgate them we annexed them, between Section 23 and Section 24 of the Arrack Regulation, and caused a fresh copy of the whole to be made out and transmitted to the Sudder Adaulut, for the purpose of being forwarded for the consideration of Government.

See the Revenue Regulation in Cons., 27th July 1807.
To the Acting Register, in Diary Cons., 30th July.

TOBACCO, BETEL, &c.

926. Previously to the termination of the late Revenue year, and adverting to the then approaching commencement of a new Fusly, when engagements for Rents, Farms, or Licenses, are ordinarily renewed, to the very considerable proportion of the public finances usually derivable from the sources of Tobacco and Betel, Arrack and Toddy, sources which remained then either positively or virtually interrupted; we, in an address under date the 29th June last, again requested the attention of Government to this important question.

927. We were aware that the subject had been of late frequently and fully agitated, and that, various obstacles had been considered to oppose the realization of Revenue from these articles especially Betel and Tobacco, but indulging as we did the hope that the obstacles might be surmounted and reflecting on the great benefit that would thence accrue to the Company, we ventured once more to bring the topic under the notice of His Lordship in Council.

To Government, in Diary Cons., 2nd July 1807.

928. In our address to Government under date 20th October 1806, we computed the annual Revenue from Betel and Tobacco at 250,000 Pagodas; the annual Revenue from Arrack and Toddy which it is probable would accrue under a proper Regulation we estimated at 200,000 Pagodas.

929. The sacrifice of so very considerable an amount as 450,000 Pagodas, in addition to what had been relinquished by the abolition of the Sayer, must be acknowledged to constitute an object of serious consideration.

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930. One of the motives which induced His Lordship in Council to suspend the levy of Revenue from Betel and Tobacco was, a humane consideration for the distresses incident to the population in consequence of the late unpropitious season. But another reason we believed was the extreme difficulty of framing a Regulation on this subject applicable to all the varieties of circumstances and situations described in our letter of 8th May 1806, and the indisposition manifested by some of the newly constituted Judicial Authorities to admit the collection of any Revenue, however sanctioned by immemorial prescription and the ancient institutions of the country, without a written law promulgated for the purpose.

See last General Report, Paras. 467 to 472.

931. With regard to the first motive, when we adverted to the relief which had been afforded by the suspension abovementioned, the abolition of the Sayer, the introduction of supplies of grain, and the late favorable commencement of the new season, we were of opinion that it had sufficient operation.

932. With respect to the second, we took the liberty to observe that the point was discussed in our letter of 20th October last.

933. To prohibit the exaction of Taxes from any *new* source, without a specific Regulation for the purpose, we admitted to be an ordinance of sound legislative wisdom. But to suspend the ordinary receipt of the just dues of Government from one of the four principal branches of the public Revenue, as the Zillah Judges seem disposed to do, merely, because circumstances had interposed to prevent the promulgation of the law which had been drafted for the purpose, appeared to us to be an exertion of authority rather injudicious and an unnecessary preference of form to substance.

934. We remarked that the levy of an assessment from Betel, Tobacco, Arrack, and Toddy was warranted by what might be aptly denominated the common law of Hindustan, viz., immemorial usage; that such custom or usage though unwritten, is in England considered to be the best of all laws; that the right and discretion to levy such Revenue, is recognized in the new Code of Revenue Laws, and the readiness of the people to pay it as an accustomed tax, can no more be questioned than the intention of Government to demand it.

Regulation XXV A. D. 1802.

935. As, however, it appeared to be considered inexpedient to admit the collection on the grounds of the established institutions and usage of the country, and as the sanction of the Supreme Government had not then been received to the Regulation submitted with our letter of 5th May 1806, containing provisions for regulating the collections from these articles, we were hopeful that the draft of a temporary law transmitted with our address of 20th October last would have accommodated the difficulties felt by the Judicial Authorities, and retrieved the loss to which the Company were opposed by the non-existence of a law in this respect.

936. On this occasion, we again prepared and did ourselves the honor to submit through the channel of the Sudder Adalut the Draft of a General Law, calculated to enable this Board to realize the collections from Betel, Tobacco, &c., in such manner as may be applicable to the peculiar circumstances of the provisions respectively, as no general principle is likely to apply.

For the detailed Regulation, see Cons., 29th June 1807.

937. We proposed, inasmuch as might be practicable, to raise this Rev[illegible] licenses to individual retailers, without imposing any restraint on the cult[illegible] these articles—unlike spirituous liquors, the vend of these commodities, we obs[illegible] be to diffuse, whilst the former requires to be properly restrained—we made this remark to account for the opposite principles on which our respective Regulations for Betel, Tobacco, and for Spirituous Liquors, &c., were founded.

938. But in some places, we remarked, a duty, and in some, an exclusive sale must be continued, and, perhaps as the arrangements may be matured by experience, a general principle might be found practicable.

939. As this proposition extended merely to the continuance of an established custom, could not be considered an innovation, and would enable us to go on safely from the commencement of the Fusly, with the collections from a productive source of the public Revenue, now interrupted by the want of this form, we imagined the proposed law might be sanctioned without further delay or reference.

940. The preceding observations, we remarked, would in a great measure apply with equal force to the Revenue derivable from the Abkari branch or Spirituous Liquors, Toddy, &c.

Arrack and Toddy.
In Diary Cons., 2nd April 1807.
Do. 22th May 1807.

941. On this subject we had the honor of addressing His Lordship in Council very fully on the 24th March and 25th May last.

942. We were not aware that it was necessary to fortify, by any additional reasons, the arguments then adduced by us in favor of the Regulation which we then recommended; but we took this occasion of enclosing, for His Lordship's information, extract of a letter from Licutenant-Colonel Munro in reply to an order which he received to offer his opinion, whether the rent or exclusive sale by licenses for whole Estates or Divisions as proposed by us, or an exclusive sale by separate licenses for every still or shop, as in Bengal, was the preferable system of managing the Abkari Revenue in these territories?

From Lieutenant Colonel Munro, dated 9th June, in Cons., 22nd June 1807.

943. The practical opinions of that intelligent Collector coincided with those submitted by us to His Lordship in Council, that the system of issuing licenses for Estates or Divisions would be productive of a greater Revenue, and at the same time more conducive to restrain the intemperate use of Spirits.

From Mr. Churchill, dated 18th June, in Cons., 29th June 1807.

944. To this observation we had also to remark that the establishment of the system of individual Licenses in the Hill Zemindaries in the Northern Sirkars, and elsewhere, would be novel, difficult, and perhaps impracticable.

945. We concluded by adding our hopes that the importunity with which we had ventured to urge these subjects on the notice of His Lordship in Council, might be ascribed to the solicitude we felt for the success of the interests confided to our immediate superintendence.

946. His Lordship in Council concurred in our opinion that it would be desirable to establish as soon as practicable the proposed tax on Betel and Tobacco: we were informed at the same time that the subject of the former Regulation being under reference to the Supreme Government, it appeared proper to wait the decision of the Governor General in Council regarding it, but that His Lordship had recommended that it might be taken into early consideration.

From the Chief Secretary to Government, in Cons., 27th July.

947. We were on the same occasion informed that, in consequence of the particular earnestness with which we had urged the measure of regulating the Revenue derivable from Arrack and To[illegible]ode provided for by the Regulation we had submitted, His Lordship had resolved [illegible]modification which was intended of that Regulation, and had accordingly issued ord[illegible]ohibiting it in the present form.

948. We are not informed what further obstacles have impeded the enactment of these Regulations: the consideration with which they had been compiled by us from the Bengal Code had induced us to hope that no legal error would be found in them; and if the objection to them

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been of a verbal or merely of a formal nature, we are concerned that they have not been remedied, or suffered to give way to the very serious loss of Revenue, which the Company sustain from their not being promulgated.

DROUGHT AND SCARCITY OF GRAIN.

949. In consequence of the general failure of the usual periodical rains in the several Provinces on this side of the Peninsula, we began so early as the month of November last to receive representations from the Collectors upon the subject of the high price of grain, and an apprehended scarcity of that article. The failure having continued throughout the season, the best measures which could be devised were taken for the purpose of alleviating the inconveniences incident to that distressing visitation of Divine Providence; these measures are noticed in our last General Report, in which our correspondence on this subject was brought down to the end of February.

950. One of the principal papers of the correspondence in question was a letter from the Chief Secretary dated the 26th January, which communicated the sentiments of His Lordship in Council with regard to the means proper to be adopted for the purpose above stated.

In Diary Cons., 26th January 1807.

951. Of that letter we circulated a copy for the general information of Collectors, together with such supplemental instructions as were adapted to the circumstances of settled and unsettled Districts, and appeared to be necessary and consistent with the intention of His Lordship in Council.

Circular letters dated 29th, in Diary Cons., 29th January 1807.

952. The preservation of the lives of the inhabitants, and, so far as practicable, of the agricultural stock was inculcated as an object of primary importance, paramount to the mere consideration of temporary loss of Revenue—whilst however, we enforced this principle, as consistent not only with good policy, but urged by the positive dictates of humanity, we pressed on their attention, the necessity, of exerting the utmost vigilance and caution, to guard against the admission of the many unfounded claims to which the acknowledged adversity of the season was peculiarly liable to give rise, in view that the eventual and temporary remission of Revenue might so far as practicable be made commensurate to the actual exigency.

953. In authorizing a departure from the principles which constitute the foundation of the Permanent Settlement, we observed it to be the intention of His Lordship in Council that the proposed indulgence should not be extended to any Zemindar who might be possessed of means to satisfy the public demand; accordingly, in our instructions to the Zillah Collectors, we directed that on their receiving any application from a Zemindar for the temporary remission of a part of his rent, they would not only enquire into the extent of his losses, but also, so far as practicable, into the extent of his ability to withstand them, and we directed that of all cases wherein, after such examination, Collectors might consider indulgence to be necessary, a satisfactory Report should be made for our information.

See letter, 26th January 1807, noticed in last General Report.

954. They were moreover exhorted to impress the landholders with a sense of the indulgence and tenderness due to their Ryots, as well from motives of sympathy as of interest, that the humane intentions of Government were not to be perverted to sordid purposes through the avarice or ignorance of particular Proprietors, but that the same relief which His Lordship in Council was desirous of granting to the Zemindars, was by them to be also afforded to the cultivators.

955. The subject referred to in the last paragraph of the Chief Secretary's letter above-mentioned, namely, the expediency of providing employment for the indigent and distressed, had previously been urged on the attention of the Collectors in a Circular Letter under date the 2nd January, and on this occasion was again recommended to their particular care and consideration.

In Diary Cons., 5th January 1807.

956. In a detailed address under date the 31st March last, we submitted for His Lordship's information the several letters which had been received on the subject of the foregoing orders, and in answer to those contained in the Chief Secretary's letter of the 27th January, which also, as soon as received, were communicated for the guidance of the Collectors.

To Government, in Cons., 23rd March 1807.
In Diary Cons., 29th January. See last General Report.
Circular letter dated 28th, in Diary Cons., 29th January 1807.

957. The state of the season as affecting this Province did not appear, from the account of the Collector, to have been extremely unfavorable. The dry grain crop was represented to have been in general good, and although the paddy crops suffered very considerably, in few places had a total failure occurred,—this happened chiefly about the centre of the Province, whilst some of the Northern Zemindaries and several of the Estates in Chicacole contiguous to the rivers, yielded crops moderately abundant.

Ganjam.
From Mr. Alexander, dated 9th, in Cons., 23rd March.

958. Upon the whole, the Collector was of opinion that the failure had not been such as would be likely to lead to a privation of the necessaries of life to any class of the people, unless such a result should be produced by the exportation of grain for the supply of the Southern Markets—the retail price of grain, at the date of the Collector's letter, was double what was usual at that season, but the Collector thought that it would not rise considerably, and might probably fall so soon as the monsoon should have so decidedly changed as to render the further exportation to Madras impracticable.

959. The Collector of Vizagapatam informed us that he had lately returned from a tour through the Zillah, and on a general view of the state in which he found it, was not apprehensive of a famine. He stated that the price of grain had risen nearly 50 per cent. which might occasion temporary inconvenience, but he did not suppose that it would hereafter rise in any degree to endanger the lives of the inhabitants.

Vizagapatam.
From Mr. Churchill, dated 19th March, in Cons., 2nd April.

960. Mr. Churchill calculated the average loss in the crops throughout the Zillah at nearly one-half, but the quantity of the previous year's grain on hand, which he stated to be considerable, added to the supply expected from the growing crop, would, in his opinion, prove sufficient to prevent the necessity of emigration for subsistence. In a few of the more Southern Estates, where the drought had been greatest, complaints were made to him of the want of water for the cattle, but this, he observed, was by no means general, nor did he think that any extensive mortality amongst them was to be apprehended,

961. The Collector of Rajahmundry stated that the whole of the white paddy crop in this District had totally failed, that the Zemindary of Pettapore, with Ragavarauze and Kemmoor Seemah, had suffered in particular; that in the Districts near the Godavery, the black paddy produce had been moderately good; that a small quantity had been exported for the Nellore and Ongole Districts; that the dry grain crop had been generally productive; that the produce of the last five or six years, particularly of Fusly 1215, having been very abundant, there was a sufficiency of grain in the District, including the produce of the current Fusly, to preclude all apprehension of famine; and that if there should be favorable fall of rain in August, it was the general opinion that paddy would not rise higher than 48 or 50 Pagodas per garce—the retaild price of paddy at the date of his letter was 40 Pagodas per garce, but large quantities were not procurable at that rate.

Rajahmundry.
From Mr. J. Long, dated 20th February, in Cons., 6th March.

962. The Collector further stated that none of the inhabitants had as yet emigrated, nor were expected to emigrate, and that as the country abounds in rivers and hills, no particular mortality had happened among the cattle.

963. With regard to the furnishing employment to the poor, the Collector in a subsequent letter remarked that this District is happily situated, being a principal place for the manufacture of Salt, which having been considerably extended in the late season, afforded employment, during the period in which no grain cultivation is carrying on, to upwards of 7,000 people.

From Mr. Long, dated 11th March, in Cons., 2nd April.

964. We had not at the date of our Report received the required information, with regard to the state of the season, as affecting this District, but we were led to believe that it had not been more unfavorable than in the adjoining Districts north of the Kistna.

Masulipatam.

965. We were furnished by Mr. Smith with a Statement shewing the probable quantity of grain remaining in these Districts at the commencement of the current year, the probable produce, and quantity imported within the year, and the probable quantity required throughout the year, for the consumption of the inhabitants. This estimate exhibited a probable deficiency of 4,575 garces of grain;—upon what grounds it had been framed we were uninformed, but they appeared to be merely hypothetical.

Guntoor and Palnaud.
From Mr. G. Smith, dated 25th February, in Cons., 9th March.

966. By a column of remarks annexed to this Statement, we were apprized that the nunjah produce has been extremely scanty, but that the crops of dry grain had not material suffered; that none of the inhabitants had emigrated; that on the contrary, many had resorted thither from the southern countries for support, and that Jonnalo, the chief article of food, had arisen in price from 5 and 8 to 12 Pagodas per candy—we were further informed that the want of water and pasturage had occasioned a considerable mortality among the cattle.

967. In consequence of the Circular Orders which were issued on the subject of furnishing the poor with employment, Mr. Smith proceeded to give instructions for commencing the repair of several decayed tanks and water courses in the Palnaud District, and it appeared to be his intention to carry on similar works to the farthest practicable extent.

From Mr. Smith, dated 27th February, in Cons., 9th March.

968. We therefore deemed it proper to explain to him that the providing the indigent with the means of subsistence and not the execution of repairs (which could not be so well executed by this class of people) was the primary object of the orders which had been circulated, and that no works, however useful he might deem them, were to be undertaken save to the extent necessary for the purpose which has been stated.

To Mr. G. Smith, datad 11th, in Diary Cons., 12th March.

969. We expressed our apprehension that the effects of the late disastrous season were severely felt in these Districts. We had not at this time received Mr. Traver's Report on the subject, and exclusive of his Diaries, the only official information we possessed in regard to it was contained in a Comparative Statement of cultivation in Fuslies 1215 and 1216 to the 31st December, to which period in the former year, the cultivation consisted of 82,040 gootroos, and in the latter, it extended to 34,163½ goortoos only.

Nellore and Ongole.
From Mr. Travers, dated 20th January, in Cons., 2nd February 1807.

970. From Colonel Munro we received a very judicious and comprehensive Report relative to the extent of the effects likely to be occasioned by the excessive drought, with his opinion of the means best calculated to alleviate them—his address, which was of considerable length, embraced the subject in all its relations, we however took notice of only a few principal points.

Ceded Districts.
From Lieutenant Colonel Munro, dated 8th February, in Cons., 19th do. 1807.

971. The distress attending an unfavorable season, Colonel Munro observed, might be mitigated by encouraging importation, prohibiting exportation, reducing the rents of the lower classes of Ryots and giving employment to the poor in public works—all these objects had indeed been embraced by the orders which were issued under the authority of His Lordship in Council, and besides these, Colonel Munro remarked there was no other way in which Government could, with advantage, interfere directly for the succour of the people.

972. The importation by sea into Madras, it appeared, had already had the effect of stopping exportation, from the Ceded Districts to the Carnatic, and of keeping grain in those Districts cheaper than it would otherwise have been. By prohibiting exportation to the territories of the Nizam and the Mahrattas, a greater stock of grain would be ensured for the supply of the Company's territories, but the price of grain did not appear to Colonel Munro to be such as to justify the measure. Colonel Munro was of opinion that the price would continue nearly as it then stood, until May or June; at which period if the rains should prove bundant, he thought it would decrease, but if the rains should fail, that it would rise rapidly oblige him to submit the propriety of forbidding exportation to Foreign States, such a sure, he was aware should not be adopted, but upon the strongest grounds of necessity—use among other evils it would also prevent farmers from making up for the loss of a part of their crop by a high price for the remainder.

3. Although the season was much the worst that had been ever known in tho... istricts, Munro did not see any cause to apprehend a famine there. He could not discover at such ad ever happened at any former period, unless when war was superadded to s unpro- ason, and from his own observation at this time, he was convinced that seaso alone, adverse, could never, in one year, produce that calamity.

974. Colonel Munro observed that were he to look only to the crops of the present ... e support of the inhabitants, he should, indeed, have no doubt that a famine was r...ady approaching, but having witnessed the unfavourable seasons of 1212 and 1213 (the two worst successive years ever remembered) to pass away without occasioning any distress, and knowing that a considerable part of the crops of 1214 and 1215 still remained on hand, whilst the price of grain was at this time lower by one-third than at the close of Fusly 1213, he contemplated the scarcity with little alarm, so far as it regarded the preservation of the lives of the inhabitants.

975. It was not easy, he observed, to afford any correct information respecting the state of the cattle, because a great proportion of them had on account of the scarcity of forage, been driven to the hills and woods, where they were under the charge of herdsmen, and not of their owners. We had not, however, heard that any distemper had broken out amongst them, and he thought, if they escaped that calamity, that they would hold out until May, when a supply of green forage might be looked for.

976. Colonel Munro concurred in the expediency of employing the poor, both for their own benefit and the public advantage, in repairs of tanks, nullahs, wells and generally in all such works as tend to increase the produce of the country. In the Ceded Districts the repairs already authorized he calculated would furnish work to a large portion, but the expense, he observed must exceed the Estimates which were founded upon the rates usually paid to tank diggers who being accustomed to such works could execute them much cheaper than any other class of people. The amount of the estimates already authorized was Star Pagodas 27,239-38-11, and the additional expense arising from the employment of other descriptions of poor, he calculated at Star Pagodas 6,809, for the disbursement of which we granted him authority.

To Colonel Munro, dated 21st, in Diary Cons., 23rd February.

977. We likewise authorized him to make such advances as might be necessary in the course of the season for deepening wells and watercourses in order to preserve the crops on the ground, a work which we concurred with Colonel Munro in considering to be at this time the most important of all others, for it not only would afford employment to the poor, but by preserving and extending the crop, would lessen the scarcity and keep down the price of grain in a more beneficial way than by importation.

978. The drought of the season appeared to have been felt with peculiar severity in this District, but from its contiguity to the Presidency, the large supplies of grain lately imported here, the avowed scarcity and consequent high price, an encouragement to grain dealers, throughout the

CHINGLEPUT. From Mr. Cazalet, 15th February, in Cons., 5th March.

h, we were induced to believe that the distress which the Collector sometime before repre- to be felt would have since been considerably alleviated.

The Zemindars in this Zillah were urgent in their solicitations for remission. By a letter from the Collector under date the 2nd March, we learnt that scarcely one of them had tendered payment of their February kist, although its amount, added to that of the previous kists, payable in

Cazalet, in Cons.,

did not exceed six-sixteenth of the total Jumna.

The Collector having stated an opinion that the produce of many of the Estates , if not more than adequate to meet this proportion of the public demand, and having ted the inconveniences and ill consequences which would be liable to arise, if no steps ken for inducing payment, until the produce, whatever its extent, should be otherwise appropriated, and nothing but the bare land remain as the security of Government, we deemed it expedient to direct that he would insist upon payment of the February kist, and in case of non-compliance e the provisions of the law.

Cazalet, dated 7th, in ns., 9th March.

981. We had previously caused the Zemindars to be informed, in answer to a representation which they made to us on the subject, that such indulgence would be allowed to them in point of time as, in consideration of their with reference to the relative means of each, might be judged indispensably necessary to en m to withstand the effects of the extraordinary season, and we at the same time, exhorted receive with becoming gratitude, and make a suitable return for this humane act o nent, by paying the Revenue as it should become due according to their *actua* —bearing in mind that, according to their engagements, and the favorable conditions on heir Estates were conferred on them, they were responsible for the payment of their *all* seasons. We repeated that the indulgence proposed to be granted would be regulated with respect to time, as to amount, by the considerations above stated, and not b minately granted in the way which they had solicited, nor by any means be extended seemed to expect, to a period so unreasonable as four years.

ons., 9th February.

2. We considered this declaration to be consistent of His Lordship in Council, and w that it might have produced the desired effect of deterring the Zemindars from withhold their kists in consequence of the rumour which ha... ne forth of the intended temporar suspension of demand. As, however, the circumstance of nearly all the Zemindars, many of who were men of known wealth, having kept back their February kist, sufficiently confirmed wh we had been given to understand, that a combination existed amongst them, grounded upon a erroneous impression of the benevolent intentions of Government, and as the precedent whic would thus be afforded by a class of reputable proprietors so near the seat of Government w likely to influence the conduct of all others over the country, we deemed it advisable to undeceiv them by directing, as before mentioned, that the provisions of the law should be enforced again

all those whose lands were not actually unproductive, or whose means and credit were not unequal to discharge the dues of the State.

From Mr. Cazalet, dated 19th, in Cons., 23rd March.

983. We observed with some concern, by a subsequent letter from the Collector, that a portion of about two-thirds of the Zemindaries had in consequence been placed under attachment.

To Mr. Cazalet, dated 31st March, in Cons., 2nd April.

984. In our orders to the Collector, in reply, we directed him to make known to the Zemindars that by an early discharge of this demand, they would be considered as establishing a claim on the liberality of Government respect to their subsequent kists when they would be more stand in need of such indulgence, and, on the other hand, that those who might not att injunction, and who might be known to possess ample means of payment, must be co having forfeited that indulgence which was due only to integrity and plain dealing.

985. The subject of granting remission to the Zemindars was fully discussed in a correspondence which has been already noticed under the particular head of "Zillah Cl

Northern Division of Arcot. From Mr. Græme, dated 13th February, in Cons., 5th March.

986. The Statements submitted by the Collector in the Division of Arcot showed an extensive decrease of cultiv Revenue in the Districts under his immediate management, th clusive of Baramahl and the Western Zemindaries.

See Collector's letter, Statement No. 2.
Column 5.
Column 25.
Column 21.
Column 9.
Column 13.
Column 17.
Column 33, deducting the increase in Column 29.

987. The Government produce of the land cultivated in Fusly 1215 in those D amounted to Star Pagodas 3,45,222, whilst the total extent cultivated in Fusly 1216, if charged with the full assessme informed us would amount only to Star Pagodas 2,05,407, bu total extent cultivated lands to the value of Star Pagodas 58,7 produced nothing—the remainder being the value of lands pr a full crop, and the value of lands partially productive but of bearing the full assessment in consequence of the high price amounted to Star Pagodas 1,47,226, and the consequent expected decrease of Revenue a to Star Pagodas 1,97,996.

To Mr. Græme, dated 7th, in Diary Cons., 9th March.

988. It was, however, to be remarked that the account of cultivation for Fusly 12 ded the whole Fusly, whilst that for the Fusly 1216 reached o 31st December—it appeared, therefore, that some additional was to be expected, though not to any considerable amount, fr quent cultivation, and that something might be gained by a discovery of exaggerate of failure, a fraud to which Government was peculiarly exposed in such a season—w ingly directed the Collector's particular attention to the guarding against this fraud, ar rized the dismissal from employment of those Cu ums and other Village Officers w be detected in it.

989. At the recommendatio Collector, we authorized a disbursement to the mated amount of 7,500 Pagodas repair of tanks, as also a disbursement of 300 Pagod the formation of a road betwee Wadamullapettah and Tripetty—we likewise authoriz Mr. Græme to make advances for the construction of wells to the extent of 1,000 Pagodas, or to such further extent as he might deem necessary, being entirely of opinion, that this mode of providing the poor with employment was preferable to any other, inasmuch as the stock of subsistence was thereby enlarged, whilst the disbursement itself was recoverable within a limited period.

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990. By the Principal Collector in the Southern Division of Arcot, we were furnished with an account comparative of cultivation in the current and preceding Fuslies, together with a memorandom in which the probable loss of Revenue was *estimated* at Star Pagodas 2,54,234.

Southern Division of Arcot. om Mr. Ravenshaw, dated 15th, Cons., 16th March.

991. The distress incident to the failure of rain had been much alleviated by importations Grain sent from the Presidency, as well as from Mysore, Tanjore and Salem.

992. We also understood that the inhabitants had derived confidence from the measures lopted to ameliorate their situation, and from the moderation of the current year's assessment umbers were supported by means of the public works which were being carried on, and no emigra on had at this time taken place; whilst the Revenue from the *cultivated land* of the year we learn as in a fair train of realization—upon the whole, we had reason to believe that little dange as to be apprehended, provided the ensuing season should prove favorable.

Tanjore and Trichinopoly. rom Mr. Wallace, dated 13th ecember, in Cons., 22nd do 1806.

993. In a comparative account of cultivation in Tanjore and Trichinopoly for the Fuslie 1215 and 1226 to the 30th November, the decrease in the forme District was stated at above 15,000 valies, and in the latter at 31,75 cawnies. The Principal Collector remarked that a heavy fall of rai the course of December, which he thought by no means unlikely to happen, would not onl nable a considerable portion of the land remaining unploughed to be cultivated hereafter, bu escue from destruction the growing crops, both in the high and low lands—we had not at th late of our Report received any subsequent official account of the state of cultivation i hese District,s, but we had reason to know that the expectations of rain were disappointed, an hat the apprehended consequences of its failure adverted to by the Collector were in som legree experienced.

From Mr. Wallace, dated 20th ebruary, in Cons., 5th March. To the Chief Secretary to Government, in Cons., 12th March.

994. Respecting the state of the Grain Market in Tanjore and Trichinoply, the letter sul mitted to the Chief Secretary under date the 10th March containe the desired information. It appeared from that letter that the Marke were well supplied, that the average selling price of paddy was Pagodas per garce, and that no apprehensions were entertained ny calamity beyond a distressing scarcity which it was thought might be obviated by an impo ation of rice to the extent of 500 garces, and this measure His Lordship in Council had previous nformed us would be kept in view.

Cuddalore and Pondicherry. From Mr. Fallofield, dated 7th, in Cons., 9th March.

995. The lands of Cuddalore and Poudicherry having been assessed with a fixed mone rent, no increase of Revenue, as the Collector remarked, could be deri ed from such as had proved productive, notwithstanding the enhanc price of grain; whilst on the other hand it would be impracticable exact the rent on such lands as had either not been brought into cultivation or as had fail altogether to produce a crop—the Collector accordingly anticipated a deficiency of about one-thi of the ordinary Land Revenue.

996. The account given by the Collector o the effects of the season as relating to the actu d expected resources for the support of the inhabitants was comparatively favorable—t uantity of grain on hand was estimated to be equal to three months' consumption, and, if n xportation should take place, he thought that it might be made to last for four or five mont He moreover stated that the grain dealers had shown great vigilance and activity in procuri rain from different parts, and were still in expectation of receiving further supplies both from t orthward and southward, in the course of the then current and ensuing month. He nevertl

less recommended by way of security, and to guard against a combination amongst the Grain dealers, that a supply of 300 garces of Rice should be sent from the Presidency, but we informed him that the demands on the Presidency from other quarters were already so extensive and so far more urgent, that we considered it to be unadvisable to recommend the measure to His Lordship in Council.

To Mr. Fallofield dated 10th, in Diary Cons., 12th March.

997. We approved and authorized the disbursement proposed by the Collector for repairs and improvements, clearing of wells, &c., in the Pondicherry District. Adverting however to the intended sale of the Districts of Cuddalore and Treviadipuram, we informed the Collector that unless in his opinion the disbursements recommended for these Districts could be made recoverable within a reasonable time from the future Proprietors, without materially affecting the amount of the premium or purchase money of the Estates, we should deem the charge objectionable.

998. Of the state and effects of the season in either of these Districts, we had not at the date of our address been furnished with the distinct Reports required from the Collectors—we had reason, however, to think that the pressure of the season had been less severe there, and the state of the people and of the Revenue more fortunate than in many other situations.

Salem and Coimbatore.

999. The letter which we submitted from the Collector of Tinnevelly contained a very satisfactory account of the season to the middle of January. The Car crop, reaped in September and October, though damaged by the rains, having set in earlier than usual, was very productive having yielded 45,000 cottahs more than in the previous year. The comparison furnished by the Collector between the total extent of cultivation in Fuslies 1215 and 1216 shewed a nett increase in favor of Fusly 1216 of 16,019 cawnies, but we were given to understand that if the rains expected in January should fail, a very considerable proportion of the cultivated land would be rendered unproductive, an event which, at the date of our address we apprehended had occurred—the price of grain in this District was comparatively low, and the quantity considered sufficient.

Tinnevelly.
From Mr. Hepburn, dated 19th January, in Cons., 2nd February.

1000. From Mr. Parish, we had then received only a Comparative Statement of cultivation in the Madura District for the Fuslies 1215 and 1216, exhibiting in the latter a nett decrease to the extent of somewhat more than 23,000 cawnies, added to which the Collector remarked that the produce of the crops would be materially affected by the want of sufficient rain to bring them to maturity.

Madura.
From Mr. Parish, dated 12th February, in Cons., 5th March.

1001. We were informed by the Collector that the cultivation of this District had not materially suffered; that, indeed, the cultivation of dry grain had been considerably extended, and was generally more productive in a moderate season than in seasons when the rains are more abundant.

Ramnad.
From Mr. Kinloch, dated 12th February, in Cons., 5th March.

1002. The average price of paddy was stated to be 40 Pagodas, and that of dry grain 26 Pagodas per garce.

1003. The Collector took this opportunity of noticing the great advantages which would result from the execution of a project often suggested, and once commenced upon by the Devan of the Ramnad Poligar—changing the course of the Sholiar, a large river at the head of the Dindigul valley, which now flow into the sea on the Malabar Coast, and diverting it into the Vigay, a river which runs eastward through the Ramnad District.

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1004. It was represented that if this project were executed, the large tract of land, now entirely uncultivated between Madura and the sea, would receive a supply of water from both monsoons, and consequently derive advantages similar to those which the lands possess in the Province of Tanjore.

1005. We observed that if His Lordship in Council concur with us in considering it to be an object deserving attention, to ascertain the practicability and expediency of carrying the project into execution, we should instruct Captain Caldwell to proceed thither for the purpose on his way to Tinnevelly, where also his services were much wanted, so soon as he should have executed the plans and improvements on which he had been for some months employed by our particular orders in the Province of Tanjore.

1006. The seasons on the Coast of Malabar and those of the Coromandel Coast being entirely unconnected with each other, we did not think it necessary to extend our inquiries to these Provinces—we thought, however that it might be satisfactory to His Lordship in Council to know that, from the information derived through the medium of the monthly accounts and ordinary communications of the Collectors, it did not appear that the produce of these Districts in the current year had fallen below the common standard.

Canara and Malabar.

1007. On the general review of the Estates of the several Districts, as compiled from the Reports of the Collectors respectively, we looked on the complexion of circumstances of that period of time as less alarming than was at first apprehended when viewed through the gloomy medium of disappointment and distrust excited by the unusual failure of the north-east monsoon; and auguring as we did from the mercies of a gracious Providence, the earlier rains incident at the then approaching season of the year, we looked forward to a happier aspect of affairs, to a speedy relief from all existing difficulties, and to an easier realization of the current year's Revenue.

1008. From the result of our investigation of the state of the country and its produce, as contained in the Report above recited, His Lordship in Council derived much satisfaction, as it evinced that the effects of the late unfavourable season had not been so distressing as there appeared reason to apprehend.

From the Secretary to Government, in Cons., 7th May 1807.

1009. His Lordship in Council approved the orders which we had issued for carrying on works where they were considered necessary in order to afford subsistence to the poorer classes and we were informed that His Lordship would be prepared to sanction the amount which might be disbursed on this account.

1010. His Lordship in Council concurred in the expediency of the proposed Survey of the Sholiar river, with the view of ascertaining the practicability of diverting the waters from its bed into the Vigay, and desired that Captain Caldwell should be directed to survey the river and submit a Report thereon for His Lordship's information.

1011. In a subsequent address to His Lordship in Council under date the 31st May, letters from the Collectors in Nellore, Salem, and Coimbatore containing an account of the nature and effects of the late season in those Districts were submitted by us as completing the series of information of which the greater part was afforded in our Report above recited of the 31st March last.

To Government, in Diary Cons,. 1st June 1807.
From Mr. Travers, dated 12th, in Cons., 23rd April.
From Mr. Hargrave, dated 19th, in Cons., 25th May.
From Mr. W. Garrow, dated 25th April, in Cons., 7th May.

1012. In the letter from the Collector in Coimbatore, an abstract account was given of the Settlement for the current year, upon which we stated our intention of addressing His Lordship fully when the detailed Jummabundy and Report of the Collector should be received; meanwhile we had much pleasure in pointing out to His Lordship's observation that both Divisions had

only reaped sufficient for their own consumption, but had besides been enabled to export their superfluous Grain to Salem, Tricihnopoly and other quarters; and that although the amount of the Settlement fell short of that for Fusly 1215 in the sum of Star Pagodas 42,416-12-35, yet there was, in the opinion of the Collector, no apprehension whatever of distress—on the contrary, the Ryots, it appeared, were likely to profit by the enhanced value of their produce, and in the event of an ensuing favorable season, would be enabled to bring a greater portion of stock into use.

1013. To the letters from the Collector in Nellore and, Salem we deemed it sufficient, at that time, to refer His Lordship generally. The former District had suffered severely, and the loss of Revenue, we observed, would be very considerable, but, from the stock of grain of last season still on hand, the extensive importations from Bengal and the Northern Provinces by private dealers, and the measures adopted by the Collector himself for the direct assistance of the Ryots, no apprehensions were entertained of a distressing scarcity, in so much that Mr. Travers deemed it advisable to accept the aid of a supply tendered from the Public Stores at the Presidency.

1014. In Salem the drought appeared to have been but partially experienced chiefly in the Ahtoor Talook—it was true that in most situations, though in different degrees there was a failure of the crops; but, in consequence of supplies from other Districts there existed no positive scarcity of grain, and as rain had begun to fall in different situations, industry had again resumed its impulse, and the country began to assume a more favourable aspect.

1015. These Reports were satisfactory to His Lordship in Council; and a reasonable hope was entertained that the calamities of the past would be obliterated by the abundance of the ensuing season—it was understood, however, that the degree of future distress would greatly depend on the favorable fall or disappointment of the usual rains towards the close of the Fusly; these having unfortunately failed, a considerable part of the dry grain crops perished, and the distress was for a time severe in these Districts which experienced this additional calamity.

From the Chief Secretary to Government, dated 24th, in Cons., 19th June 1807.

1016. To guard against the contingency of a failure of these rains, measures had been taken for providing the Districts in question with supplies of grain from the Public Stores at the Presidency—it was indeed the wish of the Board that, as far as possible, any direct interference with the grain harvest should be refrained from, but as the extraordinary encouragement held out to the importation of grain at the Presidency, had a tendency to divest the supplies from other places which the increased demand would have otherwise induced; in short, as the greater part of the vast importations of grain from Bengal, was locked up in the Public Stores at the Presidency, it was only by public agency that those supplies could be diffused.

1017. At the same time, however, that it appeared proper to afford relief in some situations by the direct interposition of Government, in other situations to attempt relief in this way, we were of opinion, might have a direct opposite tendency, and we considered so much attention to be due to the operation of the principles adverted to in our letter of the 29th November last, that we deemed it right to recommend that supplies should be sent to those places only in which the Collectors might point it out to be necessary.

See last General Report, paras. 501 to 539.

1018. We shall pass over the detail of our correspondence with Government and with the Collectors regarding the provision of supplies of grain, and the means adopted for the support of the necessitous poor, and shall proceed to notice the orders of His Lordship in Council, communicated to us in a letter from the Chief Secretary to Government under date the 7th July last.

From the Chief Secretary to Government, in Diary Cons., 9th July.

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1019. In that letter we were informed that His Lordship in Council being desirous of obtaining the most correct information regarding the effects occasioned by the scarcity of the season in those Districts which had been subject to the influence of that calamity, was pleased to direct that the Collectors of those Districts might be required to transmit returns of the extent of the population which had emigrated, if such an event should have taken place, specifying the destination to which the inhabitants might be supposed to have proceeded, and showing the number of cattle supposed, according to the most correct information to have died in each District. His Lordship in Council desired that returns of this nature might be transmitted by the Collectors of the Districts which had suffered from the scarcity every fortnight, or, if practicable, every week in order that they might be submitted to His Lordship in Council.

1020. It was also His Lordship's desire that the Collectors might be called upon to state the extent to which they had availed themselves of the discretionary authority for the employment of indigent persons in the execution of public works. We were further informed that it would be proper that the number of workmen who had been employed should be reported, with the nature of their employment, and that it was essential that we should impress on the minds of the Collectors the necessity of their using the utmost vigilance in mitigating the sufferings of the inhabitants residing in their Districts, and the great importance of their communicating distinctly their sentiments regarding the best means of relief.

1021. His Lordship, we were informed, considered it to be the more necessary to call our attention to these points, as His Lordship had not observed on the part of the Collectors of Districts where the scarcity was known to have been felt with the severest effects that degree of attention to the interests of the native poor which the occasion so urgently required.

1022. In conformity with these orders, the Collectors in the Carnatic were severally directed to furnish the statements required; and these, as they were received, were submitted for the information of His Lordship in Council.

1023. As, however, the orders of His Lordship in Council appeared to have been occasioned by recent favorable accounts from some particular Districts, and as it appeared not unlikely that so sudden a representation of increasing scarcity might have created in the mind of His Lordship in Council an impression that the former accounts of the Collectors, which were comparatively favorable, were founded more on general information than careful inquiry, we deemed it to be proper to offer a few explanatory observations on this point.

To the Chief Secretary to Government, in Diary Cons., 20th July 1807.

1024. The Districts from which the accounts of increasing scarcity had been received were the Southern Division of Arcot and the Zillah of Chingleput, and it should be recollected, as remarked, that these with the Northern Division of Arcot and Nellore, were the Districts which were known and represented to have suffered most severely from the drought of the past season.

1025. We admitted that even the Reports from these Districts, excepting Chingleput, were not so unfavorable as had been apprehended—the decrease of cultivation and of revenue was shown to be very considerable, but was judged that the stock of grain on hand would be sufficient, with the assistance of ordinary unforced importation, to subsist the inhabitants for several months, viz, till the month of September, and that all apprehension of distress would cease, provided the early rains incident to the then approaching season should prove to be commonly favorable.

See Reports on the Northern and Southern Division of Arcot and Nellore in the Board's letter of the 31st March and 31st May.

1026. That these accounts should have allayed in a considerable degree the apprehension entertained of the awful calamity of famine would not, we conceived, be deemed unreasonable particularly when it was considered that the information received from the other Districts

in general far more favorable—still, however, it was obvious, and it was expressly noticed, in that stage of the correspondence, that on the favorable fall or disappointment of usual rains, the degree of future distress or relief must greatly depend.

1027. To guard against the contingency of a failure of these rains, the Board, as reported under date the 16th April, addressed the Collectors of the Districts before mentioned, acquainting them that there was an extensive stock of grain in the public Stores at the Presidency, and desiring them severally to state the quantity with which they might wish to be supplied.

1028. To this communication Mr. Ravenshaw did not make any reply; and the Board afterwards learnt that it was in consequence of some intimation from himself to the Grain Committee that the supply of fifty garces of Rice which had about that time been ordered for the town of Arcot was not completed.

1029. It was this apparent absence of any necessity for furnishing Mr. Ravenshaw with a supply of grain which led to the observation contained in a letter to the Chief Secretary of the 29th June, "that the Board were not prepared to receive so sudden a representation of distress," and this observation was further induced by the circumstances of there being still a considerable time to elapse before the period should arrive, to which it was conjectured that the last year's produce, with the assistance of ordinary importation, would suffice for the support of the inhabitants.

1030. We did not mean to impute blame to Mr. Ravenshaw for having so long deferred his application for assistance. He depended on the continuance of importation from Mysore and other countries which direct interference might have tended to check, and he probably thought it best to look, as a last resort, to the Presidency. It was, moreover, well known that the providing carriage for the transportation of any considerable quantity of grain from the Presidency was attended with the greatest difficulty.

1031. The very sudden occurrence of distress seemed principally to have been occasioned by an equally sudden suspension of importation from Mysore, which could not well have been foreseen. It appeared, however, by a letter from the Collector which we submitted on this occasion that importation had been resumed, and the Collector repeated his former opinion that the produce on hand would generally be sufficient to last until September, provided importation continued, for which however, he observed, that he could not answer.

From Mr. Ravenshaw, dated 8th, in Cons., 13th July.

1032. It further appeared from the Collector's letter that in consequence of the drought which succeeded the favorable rains in May, and which it was feared had continued ever since, the lands which with great industry were sown to a considerable extent, were rendered almost wholly unproductive, insomuch that in the aggregate it was supposed that less would be reaped than was sown, according to the estimate of the Collector.

1033. That this last calamity was liable to occur and to be attended with serious consequences, though it had not been stated, it was presumed must have been sufficiently understood—we therefore did not observe any cause to be dissatisfied with the information formerly furnished by the Collectors to suspect its accuracy, or to consider it to have been inadequate.

1034. We however, as already observed, called on the Collectors for the further detailed information which was required by Government, but we informed His Lordship that as it necessarily followed from the continued unfavorableness of the season, that the emigration of inhabitants and the mortality amongst the cattle must be great, and that the Districts which had suffered must look to relief from other quarters, it did not appear to us that the measures which it might be in contemplation to adopt for affording that relief was necessary to depend on the receipt of more precise information.

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1035. We adverted in this address to the Southern Division of Arcot in particular, because from that District the representation of distress was most sudden and alarming, the causes whereof have been explained—we at the same time afforded all the information we possessed respecting the situation of the other Districts mentioned, namely, Nellore, the Northern Division of Arcot and Chingleput, and we afterwards addressed His Lordship again on the subject.

1036. In a letter from the Chief Secretary under date the 18th August, we were directed to call on the Collectors for their opinion whether it were practicable or expedient to make an arrangement for the purchase of cattle on the public account, to be distributed afterwards amongst the inhabitants in lieu of the ordinary advances for cultivation.

From the Chief Secretary, in Diary Cons., 20th August 1807.

1037. In conformity with these orders, a letter was addressed to the Collectors in the Ceded Districts, Nellore, and the two Divisions of Arcot, all of whom, as reported under dates 31st August and 21st September, concurred in our opinion, that the purchase and distribution of cattle in lieu of advances of money, would be liable to many objections—the force of which was admitted by Government and the plan was accordingly abandoned.

In Diary Cons., 20th August.
From Mr. Travers, in Con., 31st August.
From Mr. Greame, in Cons., 31st do.
From Mr. Ravenshaw, in Cons., 31st do.
To the Chief Secretary, in Diary Cons., 4th September.
From Colonel Munro, in Cons., 21st September.
To the Chief Secretary, in Diary Cons., 24th do.
From the Chief Secretary to Government, in Cons., 28th September.

1038. In the course of this Report we have entered into further particulars, under the heads of the respective Districts, where it was thought necessary. In this place, therefore, we shall conclude the subject by observing that the present season has opened most propitiously, the rains have almost everywhere fallen in abundance, and the anxiety which was entertained for the fate of many of our native subjects, has been, in great measure, dispelled.

To the Chief Secretary, dated 16th, in Dy. Cons. 23rd April.
From do. do. 25th, Cons., 27th do.
To do. do. 29th June, in Diary Cons., 2nd July.
From do. do. 7th, Diary Cons., 6th do.
To do. do. 4th, Diary Cons., 9th do.
From do. do. 8th, in Cons., 9th do.
To do. do. 27th, Diary Cons: 30th do.
From Mr. Greenway, dated 8th, Cons., 17th August.
To the Chief Secretary, 6th, Diary Cons., 10th do.
From do. do. 9th, Cons., 10th do.
To do. do. 13th, Diary Cons., 17th do.
From do. do. 14th, Cons., 17th do.
To Mr. Greenway, 22nd August, in Cons., 4th September.
To the Chief Secretary 17th do. Diary Cons., 20th August.
From do. do. 18th, Diary Cons., 20th do.
To do. do. 31st August, Diary Cons., 4th September.
From Mr. Greenway, dated, 12th, Cons., 28th do.
To the Chief Secretary, dated 14th, Diary Cons., 17th do.
To do. do. 21st, Diary Cons., 24th do.
To do. do. 22nd do. 24th do.
To do. do. 25th do. 28th do.

1039. To facilitate reference, we insert in the margin a memorandum of the correspondence which has passed on this subject between Government and the Board since the date of our last General Report.

1040. By desire of the Right Honorable the Governor in Council, we were furnished, under date the 21st March last, with extracts from a General letter then recently received from the Honorable Court of Directors, expressive of their dissatisfaction at the amount of the Revenue disbursements under this Presidency, which the Honorable Court observed were sixteen lacs of Pagodas per annum, nearly double the expense of collecting the Revenues of Bengal, Behar, Orissa, and Benares, and about 16 per cent. on the annual gross collections.

Correspondence with reference to the observations of the Honorable Court of Directors on the subject of the expenses of the Revenue Department at the Presidency, in Cons, 2nd April 1807.

1041. The Governor in Council expressed his conviction that the most minute information had been already communicated to the Honorable Court in the Statements which had been successively transmitted to them; and His Lordship in Council was, therefore, inclined to impute

to the want of illustrative observations of the several items of charge included in the Revenue accounts, the sentiments contained in the extracts adverted to.

1042. The circumstances of the Presidencies of Calcutta and Madras His Lordship observed were also known to differ materially; but as the Honorable Court of Directors had thought proper to draw a comparison between them, it was considered to be of consequence that the most minute explanation should be given of the nature and expediency of each separate item of disbursement included in the accounts of the Revenue Department, in order that the accuracy or otherwise of the opinion expressed by the Honorable Court might be proved; and if found o be correct, that measures might be taken for effecting without delay a reform which would in that case appear to be so indispensable.

1043. If on the contrary it should appear that the opinions stated by the Honorable Court, had been founded on mistaken impressions, it was considered to be furnished with the means of detecting the error into which they had fallen, and that this Government should be rescued from the imputations of extravagance and profusion.

1044. His Lordship remarked that the existence of so great a difference between the Revenue disbursements of Fort Saint George and of the Supreme Government as was stated by the Honorable Court of Directors would appear, after the attention which, the Board of Revenue had given to the reduction of the public expenditure, to be impossible under any other circumstance than an entirely different arrangement of the public accounts; and the omission of various items of disbursement from the accounts of the Supreme Government, which are provided for in the permanent alienations in appropriated portions of the produce of land. The appropriations to the support of several offices connected with the Revenue manangement, and to purposes, charitable and religious, which have been generally assumed and accounted for under this Government, appeared to His Lordship to suggest the latter cause; and we were informed that it was the intention of His Lordship, (if the result of our explanation should justify the expectations he entertained,) to refer the subject to the Supreme Government with the view of procuring materials for the purpose of placing the comparison of the accounts of the two Presidencies, in a more accurate and favorable light.

1045. We were further informed that the explanation which we were required to furnish should apply particularly to the items of disbursement included in the accounts of the period to which the observations of the Honorable Court referred, and that the centage which they severally bear to the Revenue should be shewn, in order that all grounds for a difference of opinion on the subject might be removed.

1046. Upon this subject we addressed His Lordship in Council in a detailed report under date the 21st July last, wherein we offered such explanations as it was in our power to afford, and conformably with the instructions which we had received, these explanations particularly applied.

To Government, in Cons., 20th July 1807.

First.—To the items of disbursement included in the accounts to which the observations of the Honorable Court referred, exhibiting the centage which they severally bore to the Revenue, so that all grounds for difference of opinion might be removed.

Fusly 1214.
Official year 1804-5.

Secondly.—We proceeded, as prescribed, to enter into a general exposition of those technical heads of disbursement requiring explanation, and which, as they had not hitherto been definitively classed or generally understood, appeared to have led to confusion and misconception—we also took occasion to suggest a more simple and perspicuous construction of the Annual Statement for the Revenue year, for the purpose of effectually obviating all doubts upon this subject in future.

hirdly.—We proceeded, in as far as we were able from the information we possessed, to ce the relative expense of collecting the Revenues in the Provinces subject to the Presidency gal, and in those subordinate to this Presidency.

st.—The document referred to by the Honorable Court of Directors, was the list of Establishin the Revenue Department for the official year ending 30th April 1805.

047. This account exhibited the actual amount of salary payable to the Revenue Establish-, but only the *estimated* amount of commission on the estimated revenue of the succeeding being compiled at a period antecedent to the General Establishment of the Zillah Courts, the Collectors of the Land Revenue were yet in several instances the depositories of the ial and Magisterial, as well as their proper fiscal functions; it consequently comprehended, in y cases, the charges incident to this complication of duties, without discriminating the reve amounts or distinguishing between the Revenue, Judicial, and General Charges.

1048. It also comprehended and did discriminate from charges properly revenue, the disements for "fixed Sibbendy" strictly belonging to the Police and Military Establishments and lisbursements for charitable and religious purposes.

1049. The several totals of these various and distinct heads, amounting to Star Pagodas 4,596-37-16, appeared to have been viewed only in the aggregate; and without reference to ir respective amounts, their due classification, or their relative proportion to the total gross venue, seem to have been considered as entirely composing expenses defrayed in *collecting* the venue, being in the relation of about 16 per centum on the total collections.

1050. But in order to form a correct judgment on the subject, this document, we remarked, ould be resolved into its component parts, and the *actual* charges of collection separated from ose others with which they had been blended.

1051. For this purpose, we enclosed a separate Statement prepared by the Accountant General, whence it appeared that Judicial, General, and Police Charges formed a proportion of this aggregate to the amount of Star Pagodas 90,841-24-72.

Statement N in Cons., th July 1807.

1052. It appeared that the head of Pensions, Charitable and Religious Disbursements constituted another portion to the extent of Star Pagodas 3,76,834-22-65, and that the head of fixed Sibbendy, or Military and Police Peons compose a further part of the abovementioned aggregate to the amount of Star Pagodas 2,11,661-18-11.

90,841	24	72
3,76,834	22	65
2,11,661	18	11
6,79,337	23	68

1053. Thus the aggregate amount of 16,04,590-37-16 was reduced to the sum of Star Pagodas 9,25,253-13-28.

16,04,590	37	16
6,79,337	23	68
9,25,253	13	28

1054. Of this last amount the proportion of Star Pagodas 6,23,841-33-58 was the estimated expense of the Native Establishments employed for the year in allusion.

1055. The remainder Star Pagodas 3,01,411-21-50 was the estimated amount to be disbursed as salary and commission of the European Officers of Revenue.

1056. We deemed it necessary in this place to point out to His Lordship's special notice that the sum above inserted on account of salary and commission was much more than was actually admitted on that account; that it was the total amount that would be payable if the full commission of 1½ per cent. on the whole Revenue were permitted to be drawn.

1057. But the different Collectors, we observed, were in fact restrained to the precise sums to which by the Revenue Regulations, the Act 33rd of the King, or the Orders of Government

with reference to their respective merits, they might be severally entitled, and all excess beyond the proper limits is retrenched in the Office of the Civil Auditor.

1058. By Statement No. 1, it appeared that from those Collectors, whose accounts ha come under revision for that year, retrenchments of salary and commission for the year unde discussion had been made by the Civil Auditor to the amount of Star Pagodas 21,450-19-1 reducing the head of Salary and Commission from Star Pagodas 3,01,411-21-50 to Star Pagoda 2,79,961-2-36.

1059. By this exposition of the document referred to by the Honorable Court, it appeared that, of the sum mentioned by them, viz., Star Pagodas 16,04,590-37-16, a proportion only amounting to Star Pagodas 9,03,802-36-14 had been disbursed in ordinary charges collection.

1060. Now the total actual gross collections of the year 1804-5 were stated to be Star Pagodas 121,90,893-11-22.

1061. The Native Establishments then being 6,23,841-33-58 were in the ratio of 5-4-74 per cent, the European Establishments being Star Pagodas 2,79,961-2-36, were in the proportion of 2-12-36 per cent, and both together in the relation of 7-17-30 per centum on the above aggregate gross collections.

1062. But we remarked that if reference were had to the annual Fusly Statement of 1214, the proper document whence to judge and argue on this subject, an abstract of which prepared by the Accountant, we enclosed, it would be seen that, in addition to the above ordinary charges, a further sum of Pagodas 2,55,783-29-25 was incurred in *extra* charges collection, making the total actual charges collection to be Star Pagodas 11,59,586 23-39 for that year, being in the proportion of Star Pagodas 9-21-39 instead of 16 per centum on the gross collections, as imagined by the Honorable Court of Directors.

Enclosure No. 2, in Cons., 20th July 1807.

Note.—The first item in this Statement amounts to 1,12,616-4-27 and consists of disbursements which should have been inserted under the head of "Charges General" unconnected with the collection of the Revenue.

1063. We took this occasion of pointing out to the notice of His Lordship in Council that as the practice of suffering Collectors to draw in the first instance the full amount of commission on the whole Revenue, liable to future retrenchment, was productive of various inconveniences, we recommended that His Lordship in Council would prescribe it as a standing rule in the Departments of Revenue and of Accounts, that no Collector should draw, or insert in his accounts, as commission, sum which in addition to his salary, should exceed the amount to which, by the existing orders of the service, he might be legitimately entitled.

1064. An order of this kind, we remarked, would have the salutary effect of preventing a fallacious appearance of expenses collection being exhibited in the public accounts—of precluding all necessity for that voluminous correspondence which now occurs in the Department of Audit, and those multifarious references to which His Lordshp in Council, and this Board, had been for some years past exposed.

1065. The claims of deserving Collectors founded on meritorious exertions or extraordinary services, we observed, would through the channel of the Board of Revenue find equal access in this way to the indulgent consideration of Government.

1066. Having thus explained the first branch of this subject, we proceeded to the second part of His Lordship's instructions, agreeably to the order in which we proposed to discuss them.

Exposition of the technical heads of the Fusly Statement or Annual Revenue Account.

II. The items of Revenue disbursement under this Presidency have heretofore, in our Fusly or Annual Revenue Statements, been divided into two branches, viz;

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charges incurred in the collection of the Revenue;" and

charges defrayed by Collectors, but not connected with the collection of the

In the first branch it has been usual to include the following items, viz:—

Fixed Moyen Zabitah Charges.

That is the list and pay of the Native Establishments employed in collecting the Revenue from the Land Customs, Salt and Farms and Licenses.

Saderwared.

Or expenses of Country Stationery, Oil and sundry petty charges in the Cutcherries of the several Collectors.

Extra Revenue Servants.

Employed when the sanctioned Establishments prove inadequate, or unforeseen circumstances render an increase necessary.

4. Salt Servants.
5. Custom Servants.

} These two items require no explanation.

6. Extra charges of a Revenue nature.

Under this head it has been usual to insert a variety of items not reducible to any of the heads above specified, but it will be perceived that most of them are charges of a general, not of a revenue nature—a particular list of them was enclosed for inspection No.

nclosure n Cons., r 1807.

7. Repairs of Tanks and Water-courses.

This item includes sums disbursed in excavating or repairing reservoirs in a state of neglect or decay, forming canals and water-courses, and generally in improving the irrigation of the country.

8. Repairs of Revenue Buildings.

These are the Offices of the Collectors, which where they exist require repair, and in the new acquisitions where there were none, it was sometimes necessary to erect.

9. Tent Allowance.

The Survey assessment and minute enquiries connected with the recently acquired territory of the Company preliminary to a permanent assessment, or indeed to any adequate assessment, of them, render it necessary for the Collectors to be constantly moving from one place to another; and this itinerant duty induces the necessity of tent equipments. Collectors and Sub-Collectors are limited to 69 Pagodas, and Assistant Collectors to 25 Pagodas per mensem on this account.

10. Survey Expenses.

This includes the charges of the Establishment of the Superintendent of Tank Repairs, besides the proper disbursements on account of the several Revenue Surveys going on under the superintendence of the respective Collectors.

Being the established allowances of European Revenue Officers, viz; the pay of the Members of the Board of Revenue—of Collectors, Sub-Collectors, and Assistants,—including also the commission of 1½ per cent. allowed to the latter to a certain extent, and divided among them in certain proportions.

1068. In the second branch it has been usual to include the undermtioned items, viz :—

1. Judicial Charges,

   This includes the charges of Collectors acting in the capacity of Judges and Magistrates.

2. Police Charges.

   The land appropriated for this purpose according to the ancient institutions of the country has in many instances been resumed by Government, and the receipts in some cases exceeding and sometimes falling short of the disbursements, have been appropriated for this purpose, so that this expense cannot always be considered a charge on Government.

3. Batta to Regular Sepoys.

   When employed on Revenue duties; but as this is seldom the case, the charge is more a Military or Police, than a Revenue charge.

4. Sibbendy Battalion or Military Peons.

   These are employed for general purposes of Police, or public protection.

5. Repair and demolition of Forts.

   Disbursements made chiefly in our newly acquired territories—it includes also repairs of roads, &c., and seems to require no further explanation.

6. Extra expenses of an incidental nature not connected with the Revenue. All small contingent charges, such as killing tigers, elephants, &c., are inserted under this head.

7. Advances for cultivation.
8. Advances for manufacture of Salt.
9. Advances for purchase of cattle.
10. Do for charges in sequestered Zemindaries.

   These are all recoverable, and are necessary according to the custom of the country for promoting agriculture and improving the Revenue.

11. Pagoda and Mosque Allowances.

    These are the Ecclesiastical benefices of the Hindu temples or the endowments to Mahomedan shrines and sepulchres—for the former purpose, appropriations of land had anciently been generally made, but, for various reasons, unnecessary here to recite, these have been resumed for the most part and pecuniary compensations given in lieu of them—these five last items therefore, together with the village Sibbendy charge, part of the Police and part of the Pension disbursements, should be considered as only transfers in account and not actual charges on the Revenue.

12. Pensions and Charitable Allowances.

Granted by the British Government, or by the Native Governments originally and continued by the British Government from motives of justice, policy, bounty or charity—in some instances, as the Carnatic, Malabar, Masulipatam, &c., Government pay these out of lands which have been assumed.

13. Deposits.

14. Customs duties refunded.

15. Grain in Store.

16. Dutch, French and Danish Possessions.

17. Batta or loss by exchange.

1069. Now from a review of this arrangement of the charges as usually inserted in our Fusly Statement, the following obvious inferences were deduced, viz :—

1*st*.—That the *ordinary charges* of collection, which are fixed and permanent, are not discriminated as they should be, from the *extraordinary* charges of collection which are fluctuating and temporary.

2*nd*.—That heads of disbursement, to a considerable amount, are blended with the charges of collection, though unconnected with that branch of disbursement, and belonging properly to the branch of general charges.

See No. 6 in the 1st branch abovementioned. No. 2 and the specification of the items in Enclosure No. 3 amounting to Star Pagodas 112,616. See also No. 8 in 1st branch.
No. 2 amounting to Pagodas 4,628-25-28, in Cons., 20th July 1807.

3*rd*.—T e mode of inserting the full amount of commission on the total gross Revenue tends to exa e the charges collection beyond the actual amount as observed before, without answering a ful purpose.

1070. It followed, therefore, that a correct opinion of the actual charges collection could not readily be formed, and that a modification of the structure of our Fusly Statement was necessary calculated to obviate these several inconveniences; to exhibit a comprehensive, perspicuous and accurate view of the respective receipts and disbursements under their several appropriat heads; to she mount and the relative proportion of each so as to prevent all occasion fo doubt or dif on the subject.

1071. With this view it appeared to us that the detail of charges should be arranged a follows :—

Charges Collection Ordinary.

These are permanent disbursements and should be composed of the followi items only viz ;

Fixed Moyenzabitah Charges.

For the Land, Salt, Customs, Farms and Licenses.

Salary and Commission.

Saderwared.

Total.

Centage.

Charges Collection Extraordinary.

These are temporary, fluctuating, and uncertain—will be most if not all, discontinued on the general introduction of the permanent arrangement, and they usually consist of the following items, viz:—

Repairs of Tanks and Water-courses.

Superintendent of Tank Repairs.

Extra Revenue Servants.

Tent Allowance.

Survey Expenses.

Total.

Centage—General Total—General Centage.

General Charges.

These being unconnected with the Revenue, indefinite in their nature, and already specified, to be entered as usual.

1072. We accordingly recommended that the several items of disbursements might be thus inserted in future in the Revenue Statement with columns exhibiting the centage of each of the three divisions of charges to the gross receipts—we enclosed the skeleton of a Statement thus constructed, which if adopted, we expressed our hope would prevent all further misconception on this subject.

Enclosure No. 4, in Cons., 20th July 1807.

1073. The explanation prescribed by His Lordship with respect to the di rent modes in Bengal and on the Coast of defraying the expenses of endowments to temples, &c seemed superfluous—because these not being charges of collection, but part of the general disbursements of the Government, their amount, we observed, might differ at each Presidency, but that it mattered not whether it were defrayed by appropriations of land, or by pecuniary disbursements from the Treasury of Government.

III. We proceeded to discuss the third general head proposed for investigation, viz., a comparison of the relative expense of collecting the revenues in the Provinces subject respectively to the Presidencies of Fort William and Fort Saint George.

Comparison of the relative expenses of collecting the Revenues of Bengal and Madras.

1074. It appeared proper to premise that the Provinces of Bengal possess physical advantages more favorable for agriculture and for commerce than those of the Peninsula.

1075. Nature has bestowed on that distinguished region greater fecundity of soil, and a happier temperature of climate more certain sources of irrigation* and far less vicissitude of season.

1076. The hallowed river* of the Hindus in its regular course facilitates the interior intercourse of commerce, and in its annual inundations fertilized the fields of the industrious husbandmen.

* The Ganges.

* Note.—In these Provinces the annual fall of rain is computed to be 6 feet 3 inches. This is about four times the average quantity of what falls in England, and nearly three times more than in the more rainy parts of Italy and France—and we believe the frequent and successive failures experienced on the Coast are rarely known in the Provinces of Bengal.

78

1077. A long and almost uninterrupted series of public tranquillity has contributed to multiply the population in a ratio commensurate with the abundance of human subsistence and the moral and political advantages enjoyed under the auspices of a benign and enlightened Government.

1078. Superadded to all this, the beneficial operation of the new system of Revenue and jurisprudence has greatly improved the public resources, diminished the expenditure, established security of persons and of property, and cherished the advancement of all the arts of peace.

1079. On the other hand, many of the Provinces subject to the Presidency of Madras have frequently been the theatre of war, of ravage, and desolation among contending native chiefs and contending foreign nations—they have, in consequence, often sustained a diminution of their population and of their energies.

1080. Under the short-sighted policy, the improvident and oppressive domination of their native rulers, the resources of the District have in many instances been drained and exhausted and the spirit of the people been broken or depressed.

1081. For the greater proportion of these territories, thus paralyzed and deranged, have but recently come into our possession, requiring all the succour of a fostering, paternal, and judicious administration.

1082. Exertions proportionate to these exigencies have in consequence been made, and must long continue to be made, by this Government for ameliorating the condition of the Ryots, extending the progress of agriculture, improving the means of irrigation, establishing a system of Police, repairing roads, constructing bridges, choultries and cutcherries, conducting Revenue Surveys, for ascertaining the resources and fixing assment of these new acquisitions and for carrying on the minute detail of our Ryotwar pla- ttlements.

1083. With such a disparity of actual circumstances, it is natural to expect that a commensurate disproportion should exist in the general expenses of the Civil administration—the charges of a system in its progess to improvement must necessarily be greater than those of the same system complete and matured.

1084. But, notwithstanding this remarkable difference of local circumstances, and of general expenditure, the particular charges of Revenue management, we observed, would not be found to differ materially.

1085. In a comparison of the charges of Revenue economy, the mode of administration should always be kept in view, as constituting a material item of the calculation.

1086. Our Ryotwar mode of management, for instance, though the most efficient and laborious, is apparently the most expensive of all others.

1087. The Peishcush and the Zemindary Settlements are the most easy, and seemingly the most economical.

1088. This seeming economy, however, is fallacious—the charges are less, but then so is the Revenue, and the charges are paid though not directly from the Treasury of Government—the average charges of salary and commission * under this Presidency are a fraction above 2 per cent.—if 15 or 20 per cent. of the revenue were relinquished or concealed, and along with it, one out of the Collector's 2 per cent. commission; this, by a common observer, would be considered a saving, because he perceives only the diminution of charge—the increase of nett Revenue is the best criterion of good economy.

* For the European Revenue Establishment.

1089. We next endeavoured to ascertain the actual difference of expense in the Revenue Administration of the two Presidencies.

1090. We acknowledged that we possessed but a limited, and perhaps an imperfect, acquaintance with this subject as relates to Bengal; but we could agree only from what we knew.

1091. The latest document we had an opportunity of seeing on this subject was a Statement of the ordinary and extraordinary disbursements in the Provinces of Bengal, Behar, Orissa, and Benares for the year 1208-9, or the official year 1801-2: for the perfect accuracy of this statement we could not vouch; we believed it to be correct; but by an official reference, its authenticity, we remarked, might readily be ascertained.—The following is an abstract of this Statement.

Abstract Statement of Receipts, Charges, and nett Revenue of Bengal Presidency for the year 1801-2, *with the centage of the charges to the gross receipts.*

	Ordinary Receipts.	Extraordinary Receipts.	Total gross Revenue collected within the year 1208-9 or 1801-2.	Ordinary Charges.	Extraordinary Charges.	Total disbursements within the year 1808-9 or 1801-2.	Nett amount after deducting the Charges.	Centage of total disbursement on the gross Revenue.	
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rs.	As.
Bengal ...	198,81,879	1,97,724	20,079,606	1,109,922	34,627	1,144,551	18,935,055	5	$\frac{7}{10}$
Behar ...	65,81,991	59,0	66,40,615	5,65,080	31,585	5,96,668	60,43,946	8	$9\frac{7}{10}$
Orissa ...	15,76,521	17,[illegible]	16,10,926	1,35,101	174	1,35,275	14,75,650	8	$3\frac{1}{10}$
Benares ...	34,20,628	18,554	34,39,185	3,85,191	35,378	4,20,570	30,18,615	12	$2\frac{1}{10}$
Total Mupessel Co. S. Rs. ...	314,60,619	2,92,600	317,70,333	21,95,294	1,01,764	22,97,066	29,47[illegible],267	...	...
Presidency ...	82,739	2,514	85,254	3,81,692	17,117	3,98,811	...	...	...
Grand Total Co. S. Rs.	315,43,358	2,95,114	318,55,588	25,76,986	1,18,881	26,95,877	291,59,710	...	....

1092. Now each of the above Provinces having been permanently settled and formed into Zillahs, except perhaps the Province of Benares, the charges, as may be supposed, have been reduced to the lowest scale.

1093. In the Province of Bengal, we see that they bear a proportion of $5\frac{7}{10}$ per cent—in Behar of 8-9$\frac{1}{10}$ per cent, in Orissa of 83$\frac{1}{10}$ per cent—and in Benares of 12-2 $\frac{1}{10}$ per cent, to the aggregate Jumma.

1094. Excluding Benares, and taking the average centage of the charges collection of the Provinces permanently assessed, it will be found to be in the ratio of 6-26-15 per centum to the gross Jumma

1095. With this result we proceeded to contrast the charges collection of the portion of the territories of this Presidency which had been formed into Zillahs, and assessed with a permanent Jumma at the period of time, to which the present disposition particularly relates.

1096. The annexed Abstract Statement exhibits the necessary information.

Abstract shewing the Gross Collections Charges Ordinary and Extraordinary and Centage of each to the Gross Jumma in the several Zillahs of Fort Saint George Presidency for Fusly 1214.

NAMES OF THE DISTRICTS.	Gross Collections of Fusly 1214.	Charges Collection Ordinary.	Centage on the Revenue of Fusly 1214.	Charges Collection Extraordinary.	Centage on the Revenue of Fusly 1214.	Total of Columns 2 and 4.	Centage on the Revenue of Fusly 1214.	Total of Columns 3 and 5.
	1	2		4		6		7
Pavenue permanently settled.								
1. Zillah of Chingleput	2,62,918 29 2	11,419 24 48	4 15 14	1,035 19 14	...	12,526 1 62	4 32 7	
2. Zillah of Rajah mundry ...	4,76,070 18 39	22,767 38 64	4 39 69	404 15 60	...	23,172 12 44	4 36 34	
3. Zillah of Maeulipatam ...	3,30,456 19 24	21,780 26 2	6 24 65	620 0 0	...	22,400 26 2	6 32 55	
4. Zillah of Guntoor	3,91,019 6 17	9,989 19 40	2 23 3	627 15 39	...	10,616 35 19	2 30 2	
5. Zillah of Vizagapatim ...	3,28,465 7 55	15,699 8 40	4 32 59	132 16 65	...	15,831 25 25	4 34 34	
6. Zillah of Ganjam	2,83,925 4 25	90,611 18 45	6 38 16	3,565 35 15	1 10 61	23,177 11 60	8 6 77	
7. Zillah of Salem	3,60,930 27 73	17,063 11 24	4 30 44	2,496 12 59	29 4	19,559 24 3	5 17 48	
Total...	24,33,685 28 75	1,18,402 21 23	4 36 27	8,881 31 32	15 26	1,27,284 10 55	5 0 53	

1097. Hence it appeared that the ordinary and extraordinary charges of collection for the Fusly year 1214 in the permanently settled Districts of the Madras Presidency bore a proportion to the gross collections of 5-9-53 per cent., being less than those of the Bengal Presidency by 1-16-42 per cent.

1098. Thus the result of the comparison with regard to the charges of the settled Revenues of the respective Presidencies appeared highly in favor of the Revenue Administration of Madras.

1099. Besides the abovementioned Statement with respect to Benares, the only other document which we had seen, relating to the unsettled territory of the Presidency, was the 27th Regulation of the Code enacted in the year 1803 for the Provinces ceded by the Naval Vizier to the Company, and which prescribes the process by which the public revenue is to be realized from those Provinces.

1100. It appeared to us that this document bearing the sanction of a public law, should be considered the most authentic, and that the arrangement being amongst the most recent of the Bengal Government, might perhaps be deemed the most mature.

1101. According to this Regulation, the charges of collecting the unsettled Revenue of Oude by Native Tahsildars amounts to 11½ per cent.

1102. According to the Statement of Receipts and Disbursements of Bengal Presidency for the year 1801-2 above inserted, the charges of collecting the unsettled Revenue of the Province of Benares in the same way, is stated at 12-2¼ per centum.

1103. The average of these sums is 11-36-24.

1104. Now we could venture from experience to pronounce, and we believe the fact is admitted in Bengal, that a proportion of the public revenue is sunk by this mode of management, besides the considerable expenditure appearing in the public accounts.

1105. By Statement No. 2, it was shown that the average ordinary and extraordinary expense of collecting the Revenues of Madras Presidency for Fusly 1214 is only 11-4-26 per cent., being less than the Bengal charges by Fanams 31-78 per cent. But our average charges, *communibus annis* are in fact no more than 10 per cent: a sum improperly entered in the Statement for the Fusly 1214 has swelled them in the proportion of about 1 per cent. above their real amount.

Enclosure No. 2, in Cons, 20th July 1807.

1106. Neither the Revenues of any of the native powers, nor, we believed, any Revenue in India, is realized at a rate more moderate than this. In Mâisur, where we imagine a better system of rural economy prevails under the able administration of the Dewan Purnayia than exists in any other Native State, the proper charges collection are stated at 13¼ per cent. though there be no European officers: these considerably exceed those of this Presidency, and we believe it will not be denied that according to our detailed Ryotwari management, our method of analysis, by survey, classification and assessment, the actual capacity of the country is more correctly ascertained, the assessment more correctly apportioned, and the just dues of Government more fairly collected.

See Report of the Acting Resident, 1st September 1799.

1107. Viewing the subject in another light, and comparing the items rather more particularly, it appeared that, by the Oude Regulation, the Tahsildars are allowed for the Native Establishment ... ... 11 21 0 per cent.

The Native Revenue Establishments of this Presidency, in Fusly 1214, were per cent.	5	3	75		
Add Extra Servants and Saderwared ...		20	75		
In Oude the Tahsildars are responsible for balances: allowed for this, what appears sufficient per cent	2	0	0		
				7	24 70
Difference against Oude.				3	38 10
Add besides allowances on the Coast to European Collectors which though generally not so much we shall state at				2	21 0
Difference				1	17 10

1108. Hence it should seem that the Native Establishment alone, in the Districts unsettled, ceded by the Naval Vizier, is higher by 1-17-10 than both European and Native Establishments in the Provinces subject to this Presidency.

1109. Thus by a fair induction from facts, and the clear evidence of numbers, we endeavoured to obviate the objections of the Honorable Court of Directors, and satisfactorily to shew, that the amount of the charges collection with relation to the Revenues of this Presidency is extremely moderate, and that so far as we possess the means of comparison, instead of being twice as much, are scarcely so high as those of the Presidency of Bengal.

1110. Among the extracts from the letters of the Honorable Court of Directors transmitted by His Lordship for our information, we observe that our Honorable employers not only condemned the enormous amount charges of collection, but also complained that no new sources of Revenue have been opened.

1111. To this we remarked that the branches of Indian finance are generally derived from only a few general sources. They consist of the Land tax, the collections from Customs by sea and land, from Salt, from Betel, Tobacco, and Intoxicating Drugs, from Spirituous Liquors and Toddy.

1112. To multiply the modes of exacting a Revenue from the people of India is, in our opinion, a less prudent and a less beneficial plan of financial economy, than to simplify the collection, to improve and augment the receipts from those principal sources whence they are now derived.

1113. It was not for us to appropriate the value or the success of our services in this way and we could expect approbation in the degree only in which we might deserve it.

1114. But we remarked that His Lordship in Council, in the letter to which we replied, was pleased to recognize the unremitting attention we had evinced to diminish the public expenditure; and we hoped our records, the improving condition of the public finances, and the justice of His Lordship in Council, would bear testimony to our unceasing exertion and solicitude for the purpose of ameliorating and augmenting the public revenue.

1115. Our President communicated for our notice and replication Lord William Bentick's letter addressed to him under date 9th May last, enclosing a copy of the suggestions of the Supreme Government relative to certain reductions of which they considered our Revenue Establishments to be susceptible.

Answer to the suggestions of the Supreme Government relative to reducing the charges of our Revenue Establishments. In Cons., 1st June 1807.

1116. We availed ourselves of the same opportunity of replying to that communication.

1117. The following is the introductory remark of the Supreme Government to the sugges tions above mentioned:

1118. "The Courts of Justice having been established in the Districts specified in the margi "under the General Regulations, it is presumed that the allowances drawn by the Collectors o "these Districts and of all the Districts in which the Courts of Justice have been established "have been reduced to the scale which those Regulations had in contemplation. This reductio "is necessary and proper not only with the view of providing for the expense of the Judicia "Establishments, but also with reference to the expediency of annexing the largest salarie "to the Judicial Offices, to the reduced labor of the Collectors, to the comparatively less im "portant duties which they have to perform, and to their standing in the service.

1119. "The allowances at present drawn by the Collectors of Chingleput and Rajahmundry "would appear to form a proper standard for the regulation of the Collectors generally."

1120. The Districts noted in margin and specified by the Supreme Government are the Provinces of the Carnatic, the Ceded Districts, and the Collectorates of Canara.

1121. The expenses alluded to, are Salary and Commission, Native Establishments, Police and Village Sibbendy.

1122. The foregoing observation of the Supreme Government was evidently written under a mistaken impression of the actual circumstances of the respective Districts.

1123. It should have been in the recollection of the Honorable the Governor General in Council that these are some of the most recent territorial acquisitions of the Honorable Company.

1124. It should also have recurred to the notice of the Supreme Government, that although Zillah Courts and the new system of Jurisprudence have been introduced into those several Provinces, we have hitherto done little more than institute in them the rudiments of an improved plan of revenue economy. The Surveys for ascertaining their resources, and the Ryotwar or detailed rents are in progress in each, and must necessarily antecede the establishment of a permanent assessment of these countries.

1125. This will readily account for the comparatively larger establishments of the Huzoor and Talook Cutcherries in these unsettled Districts, than on those of Chingleput and Rajahmundry and the Zillahs of Bengal, which the Supreme Government point out as on a more economical plan, but that is because they have been settled in perpetuity.

1126. The apparent large amount of salary and commission, is also owing to the same cause, and to the circumstance explained in a former part of this letter, of the commission being drawn, in the first instance, on the whole Revenue; but afterwards reduced in the Audit Department to the legitimate standard.

1127. The Police charges are not a charge of Revenue—they will perhaps for sometime be considerable, with the view of establishing regularity and maintaining tranquillity in these new acquisitions, and the charge of village Sibbendy is, for the greater part, a mere transfer in account.

1128. With the suggestions above referred to, was transmitted a Statement of the Establishment attached to the Collector of Zillah Dinagepur in Bengal, which pays a Revenue to Government of 17,56,223 Sicca Rupees per annum. This establishment, it was observed, amounted to no more than Sicca Rupees 2,847-8-10 per mensem, being only 1-39-57 per cent. on the Jumma—a charge certainly moderate in the extreme.

1129. In our Zillah of Rajahmundry which, including the collections from Salt, pays a Revenue of S. Rupees 22,18,761-1-36 and contains about 41 proprietors, the *ordinary* charges of collection for the current Fusly are no more than 1-34-31 Pagodas, and even including the extra charges therein specified of tent allowance, &c, they amount to only Pagodas 1-39-13 on the gross Jumma—a centage still lower than that of Dinagepur.* But, we considered both these to be extreme cases,—and by no means criteria whence to regulate, or judge of the ordinary charges collection.

See Enclosure No. 5.

* S. Pagodas. 1-39 57.

1130. We presumed that the Moyen Zabitah of Dinagepur could not have been transmitted to us as a practical standard of charges in our *settled* Zillahs; because, it is impossible that the charges collection could be so low, excepting where, as we imagined to be the case in Dinagepur, the Revenues may be remitted to the Treasury of the Collector by a few substantial Zemindars paying each perhaps one or two or more lacs of Rupees.

1131. In many of the Zillahs on the Coast the number of individual Proprietors are comparatively very numerous and the Jumma inconsiderable; in our unsettled Ryotwar Districts, the Revenue is collected by the establishments of the respective Collectors immediately from the cultivating tenants, amounting sometimes to thirty, forty, and even upwards of fifty thousand persons, holding Puttahs of rent, and paying a Revenue varying between the extremes of a few Rupees and some thousand Pagodas.

NOTE.—See the numbers of Puttahs in the Ceded Districts for Fusly 1215, viz., 57,647.

1132. Independently of these circumstances of disparity, a very essential difference prevails in the wages of labor and the expenses of subsistence, resulting from the physical and political circumstances before mentioned. These are 100 per cent lower in Bengal than they are in general throughout this Peninsula.

1133. Now we were of opinion that when all these circumstances are pondered, it should excite surprise that our Revenue charges are so extremely economical, and on a lower scale, as we trusted we had shown them to be, than similar charges in Bengal.

1134. The Report which we have here recited was considered by His Lordship in Council to be extremely satisfactory, and His Lordship expressed his entire approbation of the care and perspicuity with which it had been framed.

From Government, in Cons., 10th September 1807.

1135. We were informed that His Lordship did not possess the means of forming an accurate judgment of our comparison of the Revenue charges of the Presidencies of Bengal and Fort Saint George, but that His Lordship concluded the comparison was correctly founded, in which case it exhibited a result creditable to the Revenue Administration of this Presidency.

1136. His Lordship in Council entirely approved the draft of the Statement which we had submitted for the purpose of exhibiting in future a correct view of the Revenue charges, which had not hitherto been sufficiently discriminated from those not immediately belonging to that branch of expenditure, and His Lordship, at the same time, approved our suggestion with regard to the future mode of regulating the payment of commission on the collection in order that no Collector might draw any commission to which he might not be considered to be ultimately entitled under the Rules of Civil Audit.

MOYEN ZABITAH, &c., CHARGES FOR FUSLY 1216.

1137. We had the honor to lay before His Lordship in Council, under date the 28th of May last, a general statement and abstract of the estimated charges submitted by the Collectors for Fusly 1216 compared with those for the preceding year, classed, as had heretofore been usual, under the heads

To Government, in Cons., 28th May 1807.

of "Moyen Zabitah" and General Charges, and amounting, the former to Star Pagodas 4,83,449-4-62, and the latter to Star Pagodas 9,71,434-0-43.

1138. This Statement did not include the estimates of the Collector of the Northern Division of Arcot, which, though repeatedly called for, had not at that time been received,—it was likewise exclusive of the estimates of the Collector of Madras, which were separately sanctioned under date the 13th September 1806, and exclusive also of the estimates of the Collector of Government Customs, that Department having shortly after the commencement of the Fusly been transferred to the control of the Board of Trade.

1139. Under the head of Moyen Zabitah Charges, the amount of increase, as shown in the abstract, was Star Pagodas 24,485-14-6, and the amount of decrease Star Pagodas 52,759-26-16. The Ceded Districts, Southern Division of Arcot and Cuddalore and Pondicherry were the only Districts which exhibited a nett increase amounting to Star Pagodas 16,457-31-16. In all the other Districts there was a nett decrease to the aggregate amount of Star Pagodas 44,731-40-26, the total nett decrease in the Moyen Zabitah Charges consequently amounted to Star Pagodas 28,274-9-10.

Moyen Zabitah Charges.

1140. The increase in Cuddalore and Pondicherry was inconsiderable. That in the Ceded Districts, amounting to Star Pagodas 10,189-5-56, was exclusively occasioned by an addition to the number and pay of the Huzzoor and District servants. Colonel Munro entered into a full explanation of the increase, and concluded with this declaration that although the Establishment now proposed was with regard to number, a full one for the most detailed system of management, he thought that, with respect to allowances, those of the higher classes of servants were still too low.

1141. The increase in the Southern Division of Arcot amounting to Star Paogdas 6,202-40-40 was also occasioned by an addition to the number and pay of the Huzzoor and District servants, as particularly explained in the Collector's letter and detailed statements accompanying our Report.

1142. Of this increase a considerable part was in the item of pay to Taluq Peons and Duffadars which had been raised, the former from 1 Pagoda to 4½ Rupees, the latter from 1½ to 2 Pagodas per month.

1143. Under the circumstances adverted to by the Collector, of the gross abuses heretofore practised by this description of servants, and which he attributed in some measure to an inefficient control though chiefly to the inadequacy of their former allowances, we concurred with him as to the propriety of granting the additional pay proposed.

1144. Another principal item of the increase above noticed was the pay of Treasury and Tappal Peons—it was presumed that a corresponding decrease was effected in the Police Establishment from which, before its transfer to the authority of the Magistrate, the persons employed on these duties were furnished as occasion required.

1145. Of the aggregate decrease in the Moyen Zabitah charges, amounting, as above noticed, to Star Pagodas 44,731-40-26, no inconsiderable part was occasioned by a reduction of the Huzzoor and District Establishments and of the charges under the head of Saderwared—the larger proportion of the decrease was, however, occasioned by the dismissal of the establishment heretofore employed in the collection of the Town duties.

1146. On conveying to the Collectors the orders of His Lordship in Council for the abolition of the Town duties, we directed them to furnish an account of the expense attending their collection from the commencement of the Fusly to the period at which the abolition should be effected—we took this opportunity of submitting a Statement prepared from the accounts received

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consequence, amounting to Star Pagodas 2,653-14-32, for which His Lordship's sanction was quested.

The exact difference could be stated, because although Chokey Establishments for ntier and Town duties were ered separately, the Division the Huzzoor Establishments re blended—See Statement . 5 in Colonel Munro's letter ted 11th, in Cons, 25th July 06.

1147. Some few of the Collectors having prepared their Moyen Zabitahs previously to the receipt of our orders for abolishing the Town duties, included therein the expense of that establishment for the whole of the Fusly. The difference, therefore, between the amount so entered and the actual disbursement constituted a further decrease * beyond that shown in the abstract.

1148. The establishment for the collection of the Sea Customs was included in the estiates of the Collectors of all the Maritime Districts, excepting Chingleput, and the amount as own in a separate column of the Abstract was Star Pagodas 15,006-39-40.

1149. We did not deem it advisable to deduct this sum from the amount of the estimates, ecause the transfer of the Sea Customs to the Commercial Department took place in most instans at a late period of the Fusly, and it was necessary that a general sanction should be obtained order that the Collectors might be enabled to bring to account the proportion disbursed by iem.

1150. Under the head of General Charges the amount of increase, as shewn in the Abstract, was Star Pagodas 29,082-3-27 and the amount of decrease Star Pagodas 1,53,777-23-77. There was a nett increase in only four Districts mounting to Star Pagodas 5,477-9-12, and in all the rest a nett decrease to the aggregate amount f Star Pagodas 1,30,172-31-62—the difference constituting the total nett decrease in the General harge was Star Pagodas 1,24,695-25-50.

General Charges.

1151. In the amount of increase "Advances for cultivation and repairs of tanks," constitued the only considerable items, excepting in Malabar, where a proportion of the increase mounting to Star Pagodas 5,800, was under the head of "Malikana" Charges—we remarked that ese charges being regulated by a cantage on the collections, the increase estimated by Mr. Varden must be founded on the expectation of a proportionate increase of Revenue in the ther urrent year.

1152. The decrease of General Charges, we observed, will also be found to be principally n the items of "Advances for cultivation" and "Repairs of tanks"—the next most considerable ecrease appeared in the items of "Revenue Sibbendi," Pensions, and "Charges Extraordinary."

1153. For more particular information relative to the increase and decrease under the espective heads of Moyen Zabitah and General Charges, we referred His Lordship to the Genera Statement in which each item of charge in each District was entered with a comparison of its mount in the two Fuslies.

1154. The aggregate amount of Moyen Zabitah and General Charges submitted for Hi Lordship's sanction was Star Pagodas 14,54,882-38-25, and the aggregate nett decrease, Star Pagodas 1,52,969-37-60.

Aggregate Moyen Zabitah nd General Charges.

1155. The charges incurred in the management of the Salt Revenue were not include in these estimates, it having been deemed proper that they should be transmitted in the firs instance to the General Agent—we observed, however, that so soon as the account of those charge shall be received, we should submit the amount to His Lordship for separate sanction.

1156. In consequence of the establishment, generally, of Courts of Judicature, we directe the Collectors to exclude from their Estimates for Fusly 1216 all Judicial and Police Charges, an to refer them for sanction through the Secretary to Government in the Judicial Department these directions were in general observed—in some instances, however, the Collectors entered th

amount of the charges so transferred as a decrease, but as a fallacious appearance was thereby give to the accounts, we, in the cases adverted to, omitted those charges altogether. The Statement therefore, which we submitted afforded a correct comparison of the *same items of charge* in th two Fuslies, and the decrease therein exhibited we informed His Lordship was to be considere to be an actual and not merely an apparent decrease.

1157. The only Collectors who submitted Estimates of Judicial Charges for Fusly 1216 wer Colonel Munro and Mr Warden—the estimate of Colonel Munro amounted to Star Pagodas 8,62 and was furnished because he conceived that it might be some time before the Zillah Court would be opened, and it would be necessary for him meanwhile to continue the usual allowances t the native servants, prisoners, witnesses, &c.—the estimate furnished by Mr. Warden was confine to the Dutch Settlements of Cochin and amounted to 1,637 Pagodas.

1158. For these sums which were omitted from our Statements, we requested His Lordship' separate sanction, in order that the Collectors might be enabled to bring to account such part as they might have disbursed.

1159. In the Moyen Zabitah of the Principal Collector of Malabar, under the head of Travelling Charges of the Sub-Collectors, was included (besides the usual Tent allowance) a charge of 3 Pagodas per diem or Pagodas 1,095 per annum formerly granted to Captain Osborne whilst Collector in Wynaad, and now proposed to be continued to Mr. Baber in consequence o that District having been restored to tranquillity and added to the division under his charge

1160. On this subject, the Collector addressed us a separate letter, to which we replied that until His Lordship's determination should be known, we could not authorize Mr. Baber to receive the additional allowance of 69 Pagodas per month, we considered to be adequate to the expenses attendant on travelling in any situation, but we observed that if His Lordship should be pleased to grant to Mr. Baber the same allowance which was enjoyed by Captain Osborne, we were of opinion that it was the utmost to which he could have a claim, and that he should by no means be permitted to draw the usual tent allowance in addition thereto.

From Mr. Warden, dated 24th December, in Cons., 4th January 1807.
To Mr. Warden dated 4th, in Diary Cons., 5th February 1807.

1161. In the Estimates furnished by the Principal Collector in Canara, was included a sum of Star Pagodas 6,500 under the head of Advances on account of Farms and Licenses under Aumany. These advances appeared to be exclusively for the purchase of Tobacco on account of the Monopoly, and were of course recoverable until now they had not been not entered in account, and as by including them in the Estimate for Fusly 1216 without showing thei amount for the year preceding, the whole sum of 6,500 Pagodas formed an item of apparent, though not of actual increase, we deemed proper to omit it from our Comparative Statements, and requested a separate sanction to the amount.

1162. The Establishment of the Subordinate Collectors in the Southern Division of Arco and of the Assistant Surveyors employed in that District for Fusly 1215 not having been includ- ed in the General Statement of Establishments for that Fusly, submitted to His Lordship under date the 31st May 1806, we took this opportunity of forwarding a Statement of the charges on these accounts as furnished by Mr. Ravenshaw, and to request authority for carrying the amount, Star Pagodas 8,551-36-50 to account.

1163. In our address of 31st May 1806, we acquainted His Lordship in Council that we considered His Lordship's instructions to the Committee of Police as transferring from us to that Committee the duty of revising the Revenue Establishments of every description, and that therefore we had not thought it proper to enter into a particular examination of those of Fusly 1215.

In Diary Cons., 2nd June 1806.

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1164. The same causes equally operated with us with regard to the Moyen Zabitahs of Fusly 1216.

1165. But as we considered the Board of Revenue to be the only legitimate and efficient authority for controlling the extent and allowances, regulating the duties and appreciating the services of the Native Establishments, and as we moreover observed the disapprobation expressed by the Honorable Court of Directors in their recent Despatches with respect to the amount of the Revenue expenditure under this Presidency, we took the liberty to solicit the permission of His Lordship in Council for entering on a particular examination of the present establishments and charges of the several Collectors, in view that every reduction might be effected which, consistently with the attention due to an efficient administration of the Revenue, should appear to be practicable.

1166. We had previously apprized the Collectors of this intention, and as a preparatory step, had desired that their Moyen Zabitah, &c., charges for the Fusly 1217 might be regulated with the most strict attention to economy, and that they would allow no consideration to operate against the reduction of their establishments as well as every other description of charge, to such a scale as not to exceed, in point of expense, the amount which might be really and indispensably necessary.

1167. We likewise furnished the Collectors with a paper, of which we enclose a copy for His Lordship's information, containing directions for the preparation of their future estimates in an improved form, and for classing them under the three general heads of "Charges Collection Ordinary," "Charges Collection E[illegible]ordinary," "and Charges defrayed by Collectors but not in the collection of the Revenue."

Enclosure C. entered in Cons., 21st May 1807.

1168. W[illegible]his occasion, enjoined the discontinuance from the Estimates of the Charges under the term[illegible] Military Peons or Revenue Sibbendies" or "Revenue or Police Battalion." Where Peons might be entertained exclusively for the express purpose of protecting or assisting the collection of the Revenue, we directed that they should be denominated "Talook Peons;" but where bodies of Peons might still continue to be entertained for purposes not Revenue, we desired that the Collectors would apply to Government for sanction to the charges, until arrangements could be made for transferring such Peons to the authority of the Magistrates, or for disposing of them in such other way as might be deemed advisable.

1169. We observed for example that in the Statements submitted for Fusly 1216 there were three items to a very large amount under the denominations above noticed, viz, in Malabar 60,000 Pagodas, in Ramnad 22,928 Pagodas, and in the Ceded Districts 56,064 Pagodas.

1170. The two former charges we remarked were incurred in the support of Provincial Battalions officered by Europeans, and was certainly to be considered as belonging rather to the Military than to the Revenue Department; nor was the charge for the maintenance of Sibbendies in the Ceded Districts by any means more of a revenue nature as appeared by the subjoined extract from the Principal Collector's letter.

1171. "The Military Peons are estimated at the same rate as last year. The whole of "the Peons which may be required for the Police Establishments of the Zillah Magistrates "lately appointed might be taken from this body, and the remainder of the Military Peons "might then be employed in garrisoning the Forts of Cottahkottah, Poolalcherroo, Kodrave- "ram, Nassum, Gundikottah, Koochetti and Sidhout (from which the Regular Troops have lately "been withdrawn), and in acting under the Amildars of Poligar Districts."

From Mr. Græme, in Cons., 11th June.
To the Chief Secretary, dated 15th, in Diary Cons., 18th June 1807.

1172. Soon after the despatch of the Report above recited, we received from Mr. Græme and submitted for sanction of His Lordship in Council the Statements of estimated Moyen Zabitah and other charges for the Northern Division of Arcot, Western Zemindaries, Baramahl and Balaghaut Districts for Fusly 1216.

1173. The charges estimated for Fusly 1215 amounted to Star Pagodas 1,87,098-32-20, and those estimated for Fusly 1216 amounted to Star Pagodas 1,36,589-28-13—decrease in the latter, Star Pagodas 50,509-4-7.

1174. A portion of this decrease to the amount of Star Pagodas 19,238-16-40, was occasioned by the transfer to the Judge and Magistrate of the Judicial and Police Charges. In the Estimates of General Charges, a decrease appeared to the amount of Star Pagodas 26,503-23-47, chiefly under the head of Charges Extraordinary and Survey Charges. The reduction of the Town Chokies occasioned a decrease of Star Pagodas 2,929-30, and the reduction of pay to the Sheristadar a further decrease of Star Pagodas 600—a decrease in the District Establishment also effected to the amount of Star Pagodas 1,237-18, by diminishing the number of Talooks. These several items constituted the total amount of decrease above stated.

1175. Although, in order to avoid delay and to secure the charges from retrenchment, t estimates of Mr. Græme for the previous Fusly were submitted wi

To Mr. Græme, dated 26th, in Diary Cons., 27th March 1806.

the rest for sanction, these were certain charges which immediate on the receipt of the estimates, we had pointed out to Mr. Græme as either, in themselves, objectionable, or requiring further explanation—at the same time, therefore, that we conveyed to him generally the sanction of His Lordship to the amount of those estimates, it became necessary to recall his attention to our previous orders and to desire he would state how far they might have operated in reducing the amount for w ich sanction had been obtained.

1176. These orders, though not before replied to, were not disregarded by the Collector—it appeared on the contrary that he had forborne to incur the charges objected to, and that he had effected some of the retrenchments pointed out; and where he had not followed our suggestions, his explanation of the cause was satisfactory—the actual disbursements in Fusly 1215 amounted only to Star Pagodas 1,60,294-32-26, being less than the estimated disbursements of that year in the sum of Star Pagodas 26,803-41-71, and more than the estimated disbursements of Fusly 121[illegible] in the sum of Star Pagodas 23,705-4-13.

1177. Amongst the charges to which we had objected was the sum of Star Pagodas 1,200 f the construction of a Cutcherry. Mr. Græme was informed that, before he proceeded to execu a work of that nature, it behoved him to submit an estimate of the expense for the Board approval, that it was deemed inexpedient to increase the already large property possessed b Government in public buildings, but that in case he would consent to rent the house for t sum of 15 Pagodas per month, we should recommend a charge to that extent for sanction.

1178. In the letter accompanying his estimate for Fusly 1216, Mr. Græme adverted to the cost of the building, and observed that if, notwithstanding the expense of the repairs which would be borne by him, and the ground rent, amounting to 18 Pagodas per annum, the Board should still be unwilling to grant him 25 Pagodas per month, he would consent to take 20 Pagodas per month as the rent of the building—We recommended to His Lordship that the latter sum should be sanctioned though exceeding, as we remarked, what is generally charged for the hire of Cutcherries at the out-stations.

1179. Another charge to which we had objected was a sum of 1,000 Star Pagodas for the repair of idol-cars belonging to Pagodas in the Baramahl Division. In support of this charge, the Collector observed that the fixed allowance in money made to the Pagodas in lieu of the lands formerly attached to them, was only sufficient to defray the ordinary expenses of the Pagodas, but he was informed in answer that as the allowance was regulated by the average revenue derived from the resumed Devastanum lands, it appeared to the Board that any further claim on Government on account of the expenses of the Pagodas could not reasonably be preferred.

1180. Mr. Græme in the letter which accompanied his estimates for Fusly 1216 admitted the force of this objection. He stated, however, that the Devastanum lands themselves and consequently the money payments made in lieu thereof are not only insufficient, but were never intended to provide for more than the ordinary Pagoda disbursements—that under the Hindu Government the expense of constructing and repairing these vehicles was defrayed from the treasury, and that in the time of Tippoo Sultan, although nothing was granted publicly, arbitrary assessments were imposed with the connivance of his public officers for the purpose of meeting such charges.

1181. Adverting to the peculiar exigencies of the season, we did not feel that it could be right o recommend that Government should incur any part of this charge, but pointed out the Collector's explanation for the consideration of His Lordship in Council.

1182. The letters above recited having been taken into consideration by His Lordship in Council, we were informed in reply that His Lordship in Council had observed with satisfaction that a considerable diminution of charge had been effected both in the items connected with the collection of the

From the Secretary to Government, dated 27th June, in Cons., 3rd August 1807.

revenue and in [illegible]e which were considered to be of a more general nature, notwithstanding that we appeare[illegible] have avoided a more accurable examination of the estimates of the Collectors in Fusly 12[illegible] under an impression that this duty had been transferred to the Committee of Police.

1183. We were informed that in directing the Committee of Police to revise the Revenue and Judicial Establishments, it was not the intention of the Governor in Council to take from the Board of Revenue the particular control over the Revenue branch of the public expenditure which being vested in them by the Regulations could only be withdrawn by a regulation passed for the purpose; that the orders of His Lordship in Council to the Committee of Police were dictated with a view to obtain a connected revision of the two establishments, to which purpose it was entirely unnecessary to disturb in any respect the particular and legitimate control vested in the Board of Revenue, and that accordingly it was the desire of His Lordship in Council that we would not hesitate in carrying into effect such reductions of the charges incurred by Collectors as might appear to us practicable.

See Enclosure C in Board's letter, dated 28th May 1807, and entered.

1184. Under this explanation, His Lordship in Council approved our instructions to Collectors contained in the paper marked C, and desired that we would proceed to act upon them.

1185. The Governor in Council was pleased to sanction the Moyen Zabitah Charges of the several Collectors for Fusly 1216, amounting to Star Pagodas 4,83,449-4-62, exclusive of those incurred by the Collector in the Northern Division of Arcot. His Lordship in Council was also pleased to sanction the several disbursements classed under the head of General Charges amounting to Star Pagodas 9,71,434-0-43.

1186. The Governor in Council was pleased, on our recommendation, to sanction the separate Statement of Charges amounting to Star Pagodas 2,653-14 32 on account of the establishment em-

ployed in collecting the Town duties previously to complete execution of the orders for abolishing them.

1187. His Lordship in Council also authorized the expense of the Sea Custom Department for the period of the Fusly during which it remained under the Collectors amounting to Star Pagodas 1,506-37-40.

1188. The Governor in Council approved the general exclusion of Judicial Charges from the Revenue Estimates; but for the reasons assigned, His Lordship in Council was pleased to sanction the sums disbursed on this account by the Principal Collector in the Ceded Districts to the amount of Star Pagodas 8,628, and by the Principal Collector in Malabar amounting to Star Pagodas 1,637.

1189. The Governor in Council concurred in our opinion that Mr. Baber could not claim both the established tent allowance of Collectors, and that which was granted to Captain Osborne, during his service in the District of Wynaad; but as the expense of moving in that District must, from a coincidence of causes, have been considerably greater than in any other, His Lordship in Council was pleased to permit Mr. Baber to draw during the time he was in Wynaad, the same allowance as was granted to Captain Osborne for a similar service, viz., 3 Star Pagodas per diem.

1190. The Governor in Council was pleased, on our recommendation, to grant a separate sanction for the disbursement of Star Pagodas 6,500 by the Principal Collector in Canara in advances for the purchase of Tobacco which we had properly excluded from the Comparative Statement as being a new and not an augmented charge.

1191. The Governor in Council was pleased on our explanation of the omission from the General Statement of Fusly 1215 of the Establishments of the Subordinate Collectors in the Southern Division of Arcot and of the Surveyor's Department in that Provinc to authorize the disbursements on these accounts stated at Star Pagodas 8,254-36-40.

1192. The Governor in Council was pleased to observe so considerable a reduction in the Revenue disbursements in the several Districts under the charge of the Collector in the Northern Division of Arcot, viz, Star Pagodas 50,509-4-7, inclusive of Star Pagodas 19,238-16-40 transferred to the Judicial Department, and His Lordship in Council accordingly authorized the estimated disbursements in those Districts in Fusly 1216 at Star Pagodas 1,36,789-28-13.

1193. The Governor in Council approved the vigilance and caution exercised by us in reducing the estimated disbursement of the Collector in the preceding Fusly, by which the actual expenditure was diminished to Star Pagodas 26,803-41-71 below the estimate, and His Lordship in Council was well pleased to observe that where the Collector had not carried our suggestions into effect, he had furnished satisfactory reasons for deviating from them.

1194. The Governor-in-Council was pleased, on our recommendation, to sanction a monthly disbursement of Star Pagodas 20 for the rent of the Collector's Cutcherry in the Northern Division of Arcot, and although His Lordship in Council was desirous that every extraordinary disbursement should be avoided, particularly in so adverse a season, he was of opinion that the observations stated by Mr. Groeme, relative to the insufficiency of the funds allotted for the support of religious worship, to repair the idol-cars, would be deserving of consideration in a season of less embarrassment.

1195. In consequence of our orders to the Collectors for the purpose, we have already, at a much earlier period of the Fusly than usual, received from them, in the form prescribed by us, their respective Moyen Zabitahs. Having gone through an examination of the several Fusly Reports of the year, we proposed forthwith to commence an investigation of the Revenue Establishments in which we are hopeful of effecting some reduction.

BAZAAR FUND.

1196. It having appeared by a communication from the Collector of Ganjam that the provisions of the Bazaar Fund Regulation were misunderstood, or at least were not carried into effect by his predecessors, and that the amount which they had brought to the account of the Fund was an irregular appropriation of part of the proceeds of the Arrack Revenue, we were induced to authorize the imposition of a light assessment on the different descriptions of Bazaars at the Military Stations, conformably with the principle prescribed by the Bazaar Regulation, and at the same time directed that, if the rules of assessment proposed should, on experience, be found to press heavily, or in any respect to afford cause of dissatisfaction, they might be immediately reduced.

From Mr. Alexander, in Cons., 9th July.

1197. This arrangement took place in March last, from which time the Collector represented that complaints have been frequent, and the interruption to the collections so great that the produce had been very trifling, many person's payment, not so much from the amount of the tax which pressed heavily on no one as on account of its novelty, and the Collector remarked that, though it had been only one-half, or one-fourth of the amount, he was assured that the clamor would not have been less.

From Mr. Alexander, dated 4th June, in Cons., 9th July.

1198. For these reasons, in preference to reducing the tax, which would have no good effect, the Collector recommended that it should be abolished altogether, and the more so as the Regulation being founded, only on a general order of Government, could not, in his opinion, be considered to be of legal validity.

1199. In the Government Gazette of the 2nd July, we remarked that publice notice had been given that, in obedience to final orders recently received from the Honorable Court of Directors, the future collections on account of duties levied in Military Bazaars were to be carried exclusively to credit of the Company.

1200. As the assessment on Bazaars was in great measure a tax on the necessaries of life as its operation was partial, extending only to a particular class of men, a class too which should be exempted from extraordinary burthens, and as this exaction seemed to have been permitted not as a source of public revenue, but merely as affording to Commanding Officers some compensation for certain perquisites, which, however, unauthorized, had derived a semblance of sanction from long customs, we, under these considerations, deemed it to be our duty to recommend to Government that the assessment in question should be everywhere discontinued, with the exception of such part as arises from the sale of Arrack or other source of the public finance, which we observe should be incorporated and rented with the Revenue of Government.

To the Chief Secretary to Government, in Diary Cons., 16th July.

1201. His Lordship concurred in our opinion that the necessaries of life should be relieved from the Tax with which they had been charged at Military Stations on account of the Bazaar Fund, and that Arrack and other articles which cannot be considered as necessaries of life should alone be subject to taxation—His Lordship accordingly desired that instructions might be issued to the several Collectors to carry this intention into effect; but by a subsequent letter under date the 9th ultimo, we were informed that it had been deemed proper to suspend the execution of these orders, and that for the present, the duties were to be collected in the same manner as formerly, and included as a branch of the public Revenue.

From the Secretary to Government, in Cons., 13th August.

From the Chief Secretary to Government, in Cons., 21st September.

1202. The orders for discontinuing the collection of Bazaar duties were received on ... [illegible], and communicated to the Collectors under date the 14th August last—it was presumable, therefore, that long ere this, the measure would have been everywhere carried into effect.

Circular, In Diary Cons., 17th August.

1203. To re-impose a tax so recently abolished, we conceived would carry with it an appearance of inconsistency which it might be as well to avoid; but independently of this consideration, other sufficient reasons, we observed, could be adduced to show that the re-establishment of the Tax was by no means desirable.

To the Chief Secretary to Government, in Dy. Cons., 1st October 1807.

1204. The general account of Bazaar duties collected in the late Fusly 1216 was as yet, incomplete; but on an average of the two preceding years, we observed that they amounted to about 46,000 Pagodas, whereof a proportion, to the extent of three-fourths, at least, appeared to have been derived from Arrack and Toddy, which, with the portion derived from Betel and Tobacco, it was intended should hereafter be incorporated and rented with the Revenue of Government.

	S. P.
Fusly 1214 ...	51,586
Fusly 1215 ...	41,296

1205. The total amount carried to the account of the Bazaar Fund in the two years above adverted to, exceeded, on the average, sixty-two thousand Pagodas per annum, but the difference between this sum and that before mentioned was the amount collected from Camp Bazaars, which, not being under the superintendence of Collectors, it was presumed would, in any event, cease to be collected.

Fusly 1214 ...	... 70,861
Fusly 1215 ...	... 54,404

1206. Thus it appeared that the orders which had been issued to the Collectors, and which it was now proposed to revoke, would not occasion a greater loss than ten or twelve thousand Pagodas per annum, and when it was considered that this sum was to be raised by an assessment on the necessaries of life, an assessment born by a particular class only, a class, which, as observed on a former occasion, should be least exposed to extraordinary burthens, we presumed that our original recommendation in favor of abolishing this Tax, would be admitted to have had a reasonable foundation.

1207. We observed that if further reasons were required to support that recommendation it might be urged that the Tax, being partial, was the more liable to be considered vexatious that, in some instances, it had given rise to discontent and clamor, and that, not having the sanction of written law, it could not legally be enforced.

1208. On the other hand we remarked it might be objected that the servants employed in collecting the Bazaar duties had also, in some cases, been instrumental in furnishing the Bazaars with the necessary supplies, and that inconvenience might be experienced if their services in this way should be lost.

1209. This objection was exemplified in a letter which we submitted from the Collector in Zillah Chingleput, but it did not appear to us to be an objection of any considerable weight—we observed that a Cutwal, under the authority of the Magistrate, might and should be appointed at the principal Military Stations, and that the expense might reasonably be borne by Government, in return for the advantage it would derive from an exclusive assessment on Arrack, Toddy, Tobacco, &c., or that if it should be thought the sources of Revenue should be rendered available to Government unincumbered with any drawback, there would be no difficulty in imposing a trifling assessment of another description sufficient to defray the expense of the Cutwall's Establishment.

From Mr. Cazalet, in Cons., 21st September.

1210. By a letter just received, we are informed that as the measure of abolishing the collections on account of the Bazaar Fund has been carried into effect, and as the revival of this collection would not produce a Revenue of more than twelve thousand Pagodas derived from impositions of a very objectionable nature, while the articles of consumption properly taxable will contribute their proportion of Revenue under the General Regulation, your Honor in Council deems it inexpedient to enforce the orders which were issued for the revival of those duties.

From the Secretary to Government, in Cons., 10th October.

1211. We are further informed that it is the intention of your Honor in Council to issue instructions to the Magistrates to provide Police Establishments for the several Military Stations.

PROVISION OF GRAM FOR THE CAVALRY.

1212. Under date the 9th May last, we received a letter from the Secretary to Government enclosing copy of a Report from the Military Board, with reference to a letter addressed to them by the General Agent for Cavalry supplies; and informing us, that, if the facts mentioned in that correspondence were well founded, there appeared to be much reason to believe that the duties connected with the supply of grain by the Officers of Revenue had been loosely conducted, and that this circumstance, with others of a similar nature which had been brought under the consideration of Government, required our serious attention.

In Cons., 21st May 1807.

1213. On perusing the correspondence, we did not observe any *fact* alleged therein which tended to reflect upon the conduct of the Collectors excepting this "that the price of grain purchased for the Cavalry within the two last years had been higher than it was before in similar years," and it was the *opinion* of the General Agent and of the Military Board that this must have been the effect of a false competition, occasioned by the Collectors not confining their purchases to their own Districts.

1214. Although in our judgment the effect attributed by the General Agent to the conduct of the Collectors was, in great measure, to be imputed to a cause sufficiently obvious, viz, the unusual adversity of the two last years, yet with a view of ascertaining for the information of the Right Honorable the Governor in Council, whether the supposition of blame attaching to the Collectors were well or ill-founded, we addressed a circular letter on the subject to those Collectors on whom the duty of providing gram was supposed to have chiefly devolved, and under date the 10th August we had the honor to enclose replies from the Principal Collector in the Ceded Districts and the Collector in Nellore, which, though received some time before, we delayed to submit in the expectation of receiving others.

To the Chief Secretary, in Diary Cons., 13th August.
From Lieut.-Colonel Munro, in Cons., 2nd July.
From Mr. Travers, in Cons., 18th June.

1215. During the last five years, Colonel Munro observed that from one to four Regiments of Cavalry had been constantly supplied with gram by the Collectors in the Ceded Districts, that the General Agent had never furnished a seer, nor done anything beyond granting bills for the cost on the Presidency, and that it was not therefore very evident what those exertions were, which, from the conduct of the Collectors were rendered less serviceable to the public than they might otherwise have been.

See Military Board's letter, in Cons., 21st May 1807.

1216. With regard to the price of gram having been increased by competition, Colonel Munro observed, there was difficulty in conceiving why the same effect should not have been produced by the same cause, in the first three, as well as in the last two, of the preceding five years, since the mode of purchase was the same in all. The actual cause of the high price

Cavalry gram in the Ceded Districts during the two last years he explained to have been th
that it was furnished from the Depôt at Bellary, which consisted originally of 300 garces, an
having been purchased at a higher price in a season of dearth, on account of the army in the fiel
was issued at the same price in the two subsequent years, but the old gram having towards t
latter end of the year been nearly expended, a fresh supply was purchased, and notwithstandi
this supposed competition, gram was furnished cheaper in 1807 than at any former period.

1217. Colonel Munro remarked that the observations of the General Agent amounted
this—that the Collectors had purchased gram where it was cheapest, and by doing so had occ
sioned a heavy loss to Government; and in another part of his letter, he observed, that it did n
appear to have occurred to the General Agent, that a Collector by making all his purchases in h
own District produces a competition there, and raises the price more than he would do by takir
a wider range—indeed the explanation given by Colonel Munro of the true cause of the high
price of gram in the two last seasons, independently of his very comprehensive reasoning on t
subject, appeared to us sufficiently to establish the fallacy of the General Agent's opinions.

1218. The scarcity or abundance of the season is the great regulator of the price, whi
is no doubt affected, but in a very inferior degree by the Cavalry supply. In the Ceded District
it has never been found that it made any difference in the price in any one season, whether t
Collector contracted for one or 500 garces.

1219. Admitting, however, that the price of gram had been somewhat affected by t
circumstance of the Collectors purchasing it in other Districts when they might not have be
able to procure it, at reasonable rates in their own, we did not observe that it would afford ar
particular ground for condemning their conduct, actuated as they must have been by a regard
the public interest.

1220. We presumed that it was with the view of ascertaining the best and cheapest mode
providing gram, and of rendering the office of General Agent more efficient and useful, that t
General Agent proposed that Collectors should furnish him, in the first instance, for the inspe
tion of the Military Board with statements of the quantity of gram produced by cultivation
their respective Districts and the probable prices—"Such Statements, Colonel Munro observe
"could not be made out without employing for several weeks a great proportion of the Reven
"servants and impeding all other business, and they would answer no purpose, for they would
"so incorrect that they would rather mislead than guide. If it were required to make them som
"what more accurate, it would be necessary to employ Inspectors of the land sown at a great expen
"and after all it would still remain to determine whether the crop was an average one or a quarter
"a third less—a question of this kind he remarked, was not more easily solved in this count
"than in England, where during the scarcity which prevailed some years ago it occupied for
"considerable time the attention of a Committee of the House of Commons. The market pri
"is the best standard of the quantity in the country, and he therefore recommended th
"such extra duties should not be imposed upon Collectors."

1221. The Collector in Nellore in his reply adverted to above, merely stated that he ha
not been instructed with the provision of gram for any continued period, that the casual Detac
ments of Cavalry when marching through the District are usually supplied through the mediu
of Merchants at the different halting places at their own price, and that the officer in char
grants his receipts for the quantity and costs, which the Collector transmits to the Gener
Agent, and receives in return his bill in favor of the Sub-Treasurer for the amount.

1222. We conclude that the above explanation will have been deemed satisfactory, althoug
we have not received any communication to that effect.

ufficient inducement t

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1231. We [illegible] satisfaction our obse[illegible] the genuine Cochineal insect
om the Secretary to Gov- [illegible] it was His Lordship's intention to
ent, in Cons., 11th June. adopt [illegible] that object, both by a communication to
Government at the Cape of Good Hope, and by offering the reward which we had recom-
ended for a successful attempt to bring the insect alive to this Coast.

1232. We, under date the 23rd April, received a letter from the Honorable Court o
rom the Secretary to Gov- Directors in this Department dated the 23rd July 1806, with trans
ment, in Cons., 27th April cript of the Resolutions of Council bearing date the 1st April 1807
. For our Minutes and orders thereon, we request reference to th
oceedings in Consultation, 3rd August last.

1233. We have not as yet received from the Office of the Accountant General the detaile
isly or Revenue Statement of Receipts, Charges and Nett Revenue for Fusly 1216, but w
ve the honor to submit for the information of your Honor in Council, and transmission to th
onorable Court of Directors a Statement showing the actual collections and charges in the Reven
epartment for the official year, or from 1st May 1806 to 30th April 1807, compared with th
robable receipts and disbursements for the same period.

1234. We have the honor to forward the whole sett of our Proceedings for the year 1806,
ogether with the broken sett from 28th February last to the present date, for the purpose of
eing transmitted to the Honorable Court of Directors by the Ships under despatch.

We have the honor to be,
Honorable Sir,
Your most obedient humble servants,

FORT SAINT GEORGE,
10th October 1807.

(Signed) THOMAS OAKES.
(„) ALEXANDER FALCONAR.
(„) WILLIAM THACKARAY.

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1223. In a letter from t... mitted with copy of one from Mr. William Wee... made to inport hither from South America the ... neal is prepared.

In Cons., 30th April 1807. ...n April was trans- ... of a letter addressed to ... Doctor James Anderson, ..., recommending that an attempt be ... which Grana fina or the genuine Cochi-

1224. Of the importance of the acquisition of so valuable a commodity as the genuine Cochineal, could it be added to the products of the British possessions in the East, it was presumed there could be no question. We imagined therefore that the object of the reference above recited must have been to ascertain our opinion as to the probability of the attempt to introduce the genuine Cochineal being attended with success, and the degree of encouragement which we would recommend to be held out for procuring it.

To the Chief Secretary to Government, in Diary Cons., 11th May.

1225. Upon a point of this nature, we, with deference, remarked that we considered ourselves far less qualified to discuss the subject in reference, than the two respectable gentlemen with whom it had originated.

1226. Doctor Anderson adverted to an opinion that it is endinical to Oaxaca, but conceived it probable that it may be found elsewhere throughout the Spanish possessions in South America. We understood that the insect is gathered in larger quantities in Oaxaca; but that it is found in Huscala, Chuluta, Neiva Galica, and Chiapa in New Spain, and in Hambata, Loja and Tucuman in Peru.

1227. It seemed that there is a distinction in trade of four kinds, viz; Mastique Campechane, Fetrashalo and Sylvestre, of which the first is accounted the best, and the last the worst; the three first derive their names from the situation of their produce—the last is found wild, and though perhaps superior to the spurious insect procured here, could scarcely we thought be viewed as a desideratum.

1228. If either of the other three kinds above specified could be procured, it appeared to us that the means suggested by Messrs. Anderson and Webb were very proper: but as preserving the live insect on the plant, or indeed the plant itself on a sea voyage must be very precarious, we observed that every other practicable mode that could be devised should be attempted—for this purpose we suggested the mode practised by the Spaniards for preserving the insect whilst propagating its species, or depositing its eggs. The insects destined for this purpose are taken, at a proper time of their growth, put in a box well closed, and lined with coarse cloth—in this confinement they deposit their eggs and die—the box is kept close, shut, till the time of placing the eggs on the Napal—the animalculæ is so minute as scarcely to be perceived—they are put on the tree in May or June, and in two months attain to the size of a dog tick—the mode of preserving the insect on the plant should however, we remarked, be also attempted, especially, as we conceived there was reason to doubt whether that on which the Spanish Caccus feeds to the same with the *Napal Andersonia*. Messrs. Anderson and Webb appeared confidently to believe that this climate would be found as suitable to the growth of the American Cochineal insect as of the inferior species formerly introduced, and we observed that we had no cause to doubt the supposition.

1229. We suggested that it might be expedient to confine the premium offered for introducing the insect to British Vessels only, lest foreigners, so encouraged, should avail themselves of the opportunity of benefitting themselves by the discovery, and so diminish the value by propagating and increasing the breed of the insect.

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General Report of the Board of Revenue, to the Honorable the Governor in Council, sent Home to the Honorable the Court of Directors, per Ship "————————," dated 15th February 1808.

To

THE HONORABLE SIR GEORGE H. BARLOW BART, K. B.,
Governor in Council,
Fort Saint George.

HONORABLE SIR,

1. In compliance with the orders communicated to us in a letter from the Secretary to Government, under date the 3rd instant, we have the honor to submit the Report of our Proceedings from the 12th October last to the present date for the information of the Honorable Court of Directors.

In Cons., 4th February. October 1807.

GANJAM.

2. We mentioned in our last General Report that we had received a communication from the Collector of Ganjam, respecting the Balances of Revenue in this Zillah for Fusly 1216, and recommending the indulgence of temporary remission to a certain extent under the orders of the Governor in Council of the 26th January 1807.

In Diary Cons., 29th January 1807.

3. For the detail of our correspondence with the Collector on this subject, we beg leave to refer to the letters noticed in the margin.

From Mr. Alexander, in Cons., 24th September.
To do. in Diary Cons., 2nd November.
From do. in Cons., 4th January 1808.
To do. in Diary Cons., 11th do.

4. It will be found that although some indulgence, under the instructions of Government, was considered to be necessary, yet that every care was taken to confine that indulgence within the narrowest possible limits, and that our orders to the Collector are calculated to effect the earliest practicable liquidation of the amount remitted.

5. In a letter from the Secretary to Government, under date the 26th January, 1805, we were informed that, to the imputations conveyed against Mr. William Brown in certain letters from Jagganaut Row, of which copies were transmitted to this Government by the Honorable Court of Directors, an answer had been received from Mr. Brown, wherein reference was made to the Proceedings of a Committee composed of himself and his Assistants, for enquiring into the abuses alleged to have been practised under the administration of his predecessor Mr. Snodgrass, and we were desired to obtain and submit those Proceedings, with our sentiments thereon.

From the Secretary to Government, in Cons., 18th February 1805.
Vide General Report, dated 1st August 1805. Paras 12 to 18.

6. We according submitted these Proceedings under date the 11th April following, but as they had been broken off soon after they commenced; and as so far as they extended, they were imperfect and indistinct, we forbore to offer any opinion upon them we, at the same time adverted to the communications which had previously taken place on the subject, whence it appeared that Mr. Brown was impressed with the conviction that ample grounds existed for a prosecution against Jagganaut Row, so soon as the Zillah Court should be established, and as the former Government had concurred therein, we observed generally that justice to all parties seemed to require that the matter should be brought to a legal issue.

To Government, in Diary Cons., 18th April 1805.

7. In consequence of this communication, we received the orders of Government under date the 2nd October, "to frame distinct charges against Jagganaut Row, founded on the information contained in the Proceedings of the Committee;" to these Proceedings we again accordingly referred, but finding it difficult to deduce from them any satisfactory results, they were, for the time, laid aside, nor was the subject resumed until our attention was recalled to it by the orders of Government under date the 22nd November 1806.

From the Secretary to Government, in Cons., 31st October 1805.
From the Secretary to Government, in Cons., 8th December 1806.

8. On that occasion, we addressed a letter to the Collector noted in the margin.

To the Collector at Ganjam, dated 8th December 1806.
In Diary Cons., 11th December 1806.

9. Aware that the incomplete state in which the Proceedings were left by Mr. Brown, and the long interval which elapsed before the enquiry was resumed, would oppose considerable difficulties to the successful prosecution of it, we were prepared to expect some delay in the execution of our instructions, but conceiving it to be desirable that an affair which had so long remained in suspense should be brought to an issue, and not having to that time received the Collector's communication upon the points referred, we again addressed him, under date the 9th September last, and desired that his reply might be furnished as soon as possible.

To the Collector of Ganjam, In Diary Cons., 10th September 1807.

10. We subsequently received from the Collector two letters on the subject which we had recently the honor to submit.

From the Collector of Ganjam, dated 3rd, in Cons., 26th October 1807.
From do. do. dated 30th April, in Cons., 13th November 1807.
To Government, in Cons., 11th January 1808.

11. In the remark of the Collector we entirely concur that it is a painful duty to develope transactions* so derogatory and humiliating to the public administration of the affairs of this Province during the period above mentioned, as the accounts submitted with these letters exhibit.

* NOTE.—Abstract of the Statements 12 and 13, Mokery Pergunnah for Fusly 1807.

Collections brought to account	57,547	1	2
Not brought to account ... Fusly 1208.	6,867	10	3
Collections brought to account	51,871	9	10
Not brought to account ... Fusly 1209.	12,844	7	5
Collections brought to account	63,600	13	0
Not brought to account ...	31,125	10	3

12. That large sums were collected over and above the amount which was carried to the credit of Government had never been doubted, and the fact was confirmed by the recent examination, but the person who was employed in making those collections had long since died in great poverty, and though he affirmed in evidence before Mr. Brown that the surreptitious collections were paid to Jagganaut Row, the confidential servant of the Collector; yet the charge was denied by the other, and was not substantiated.

13. But whilst we concurred in the opinion expressed by Mr. Brown in his letter to the present Collector, that notwithstanding the death of Brazabaladoss, his evidence, to the truth of which he was sworn could not be considered an useless document, it appeared to us obvious that if at the time, that evidence was not deemed sufficient to substantiate the charge against Jagganaut Row, it was still less so at the period under the circumstances stated in the 2nd and 3rd Para. of the Collector's letter.

Enclosure in Mr. Alexander's letter of the 13th October, in Cons., 26th do. 1807.

14. It was further to be observed that none of the original agreements of the under renters for the payment of the extra assessments are now forthcoming, a circumstance which, as the Collector remarked appeared the more singular, as Mr. Brown left with his successor a sealed packet said to contain the most material documents relative to the conduct of Jagganaut Row, but which when opened, was found to be deficient of those agreements, the only documents which according to the judgment of the Collector, would be likely at this period to afford proof in any degree satisfactory.

15. Admitting however that those documents should be recovered, we observed that they would, in all probability conduce only to the confirmation by further evidence, a fact before sufficiently established, viz.: that undue collections were made, but that it must at least be very questionable whether they would lead to the object desired—the discovery of the manner in which those collections were appropriated.

16. It appeared to us much to be regretted that the enquiry was not prosecuted to a conclusion by Mr. Brown, who as the immediate successor of Mr. Snodgrass, especially selected to investigate the past mismanagement and to retrieve the country from its effects was in a particular manner concerned, and from subsequent circumstances may be said to have been committed, to bring the matter to a definitive issue, he had repeatedly declared that ample proof existed of the malversations of Jagganaut Row, but it was long before the enquiry assumed a regular form, and when it did, and when some progress had been made in it, was suddenly interrupted by his more immediate and important avocations—the first day's proceedings only were subsequently transmitted, and it was determined that the ultimate enquiry should be prosecuted by the Zillah Court which it was then in contemplation to establish, though from various causes it was not established until long afterwards.

See letter to Government, 11th April 1805.

17. At this distant period and for the reasons to which we adverted, we considered it to be expedient that the intention of prosecuting Jagganaut Row should be relinquished—we observed however that if it should appear otherwise to the Honorable the Governor in Council, we should in that case recommend that Mr. Brown might be directed to carry on the prosecution to an issue.

18. We at the same time deemed it proper to notice that Jagganaut Row had undergone a long imprisonment of nearly seven years, before he was released by an order of the Foujdary Adawlet.

19. Such being the result of the late enquiry, the Collector, consistently with our instructions called upon Jagganaut Row, to state whether he were prepared to support by proof the charges which he had imputed to Mr. Brown and Captain Evans, when it appeared that he declared most formally and distinctly that what he had written respecting those gentlemen was founded on mere rumour, and that he was not nor ever had been possessed of the means of adducing any proof.

20. Not having seen the letters which convey the imputations against these gentlemen, we were unable to judge how far the above mentioned declaration might be deemed satisfactory, but we inferred that the charges against these gentlemen must fall to the ground, as Jagganaut Row, either through inability or disinclination declined to support them, and as similar charges founded on rumour are frequently and injuriously brought forward against public officers.

21. For the information of the Honorable Court of Directors, we have deemed it advisable to notice the foregoing communication in the present Report, although the orders of Government thereon have not as yet passed.

ZILLAH VIZAGAPATAM.

22. In consequence of the orders of Government for allowing a temporary remission in particular instances where the effects of the late adverse seasons should be found to have been severely experienced, the Collector of Vizagapatam as noticed in our last General Report, recommended indulgence in favor of a few of the Zemindars of this Zillah, but that recommendation was withstood by us, for reasons which were stated on the occasion before mentioned.

23. Since that time a further correspondence has passed on the subject; and though on a consideration of the explanations which have been furnished, we have been induced to admit the proposed indulgence, we have made it a condition that the whole shall be recovered by instalments with the Kists of the current Fusly.

From Mr. Churchill, in Cons., 9th November.
To do. do. in Diary Cons., 25th January 1808.

ZILLAH RAJAHMUNDRY.

24. We stated in our last General Report that the pretensions to temporary remission which were preferred in behalf of some of the Zemindars of this Zillah, had been rejected; and we have had the satisfaction to observe that those pretensions have not been since agitated.

25. In our address under date the 16th November last, we referred to the Honorable the Governor in Council the subject of a correspondence with the Collector of this Zillah respecting a claim preferred by the late Ranee of Polaveram, and subsequently by Narsimma Deo (in whose favor she resigned the Zemindary) to compensation on account of loss alleged to have been occasioned by the incursions of the adherents of the late Mungapetty Deo.

To Government, in Diary Cons., 19th November.

26. In reply to the Collector's first communication on this subject, we had directed him to institute an investigation for the purpose of ascertaining whether the reputed number of Peons were actually employed on the occasion adverted to. He in consequence called on the Zemindar to furnish an account particulars, which it appeared the Collector received and examined, and which he informed us that the Zemindar was willing to verify by oath—at the same time Mr. Long gave us to understand that the loss might have been prevented and the expense avoided, if timely assistance had been afforded by the Magistrate as required, and he seemed to insinuate that it was from a spirit of official jealousy that the applications for assistance were not attended to.

From Mr. Long, in Cons. 12th March 1807.
To Mr. Long, in Diary Cons., 16th March.
From Mr. Long, in Cons., 20th August 1807.

27. In reply to this letter we had observed to the Collector that if, as would appear, a force adequate to the maintenance of tranquillity were kept up in the District at the expense of Government and at the disposal of the Magistrate, it seemed to be inconsistent with reason that Government should bear the additional expense incidental to a breach of tranquillity, whether occasioned by a want of formality in the application to the Magistrate for assistance, or by the neglect of the Magistrate to afford the assistance when required—we stated our opinion that in the former case the party complaining would have no remedy, but that in the latter case, responsibility would attach to the Magistrate, regarding whose conduct we desired the Collector to be more explicit in his communication.

To Mr. Long, in Diary Cons., 16th September.

28. In submitting the Collector's letters in reply we observed that the Governor in Council would doubtless see the propriety of requiring from the Magistrate an explanation of his motives for delaying to afford that assistance which it appeared to have been in his power to afford, and which if afforded in the first instance would, in the opinion of the Collector, have been effectual in quelling the disturbances which were raised and in preventing the loss which ensued.

From Mr. Long, in Cons., 15th October.

29. For this loss we had before stated our opinion that Government* could not reasonably become responsible—the precedent which it would afford we remarked would also be exceedingly dangerous, inasmuch as disturbances might be purposely excited for the sake of obtaining remission—in the present case, in particular, we were of opinion that every pretension to remission should be discountenanced, because there was reason to believe that the disturbances were excited with the view of compelling the Ranee to make over the Zemindary to Narsimma Deo, the present Zemindar—such at least was represented by her to have been the case, and it had been seen that the transfer shortly after took place.

* A Police Corps of 1,000 men at an annual expense of Star Pagodas 25,943-3-7 was maintained in Zillah Rajahmundry in Fusly 1216.
Enclosure No. 1 in Collector's letter dated 26th February, in Cons., 12th March 1807.

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30. We were informed in reply that the Governor in Council considered the application of the widow of Mungapetty Deo for repayment of the expenses which she alleged to have been incurred in defending the Zemindary of Polaveram to be altogether inadmissible, not only on the ground stated by us of its liability to induce a resort to the practice of encouraging partial disturbances as a pretext for demanding remission, but because the admission of it would have the more dangerous effect of a public acquiescence in the employment of an armed force by the Zemindars without any previous sanction, and might lead to the adoption of this measure on the most frivolous pretences.

From Government, in Cons., 8th January 1808.

31. We were further informed that the Governor in Council having by the Regulations of 1802 entrusted the control over the conduct of the Judicial servants, to the several Courts of Judicature in their respective gradation, he could not adopt the measure we had recommended of instituting an extra-judicial enquiry into the motives which actuated the conduct of the Magistrate of the Zillah of Rajahmundry upon the occasion of the disturbances in Polaveram, but that as the representation of the Ranee, supported by the opinion of the Collector, had induced us to consider an enquiry relative to the supposed neglect of the Magistrate to be desirable, the Governor in Council had directed that copies of the papers connected with that subject should be transmitted to the Court of Foujdary Adalut to enable the Court to issue such orders as the nature of the case might appear to require.

ZILLAH MASULIPATAM.

32. In conformity with the commands of the Honorable Court of Directors contained in their Revenue Despatch of the 23rd July 1806, transmitted to us with the orders of Government under date 1st April 1807, we took into consideration the subject of the proposed appeal from the decision of the Zillah Court of Masulipatam in the suit instituted on the part of the Company against the security of the Zemindar of Baramahl for the balance of Revenue due against that District for Fusly 1211.

In Cons., 3rd August 1807.

33. It appeared that the Special Commission considered that the Zemindar and the Zemindary ought to be held responsible for the balance; and they accordingly recommended in the 57th para. of their letter to Government, dated 27th September 1802, that if the balance were not discharged, a portion of the Zemindary should be sold off to make it good.

In S. C. Cons., 29th September 1802.

34. It had been objected to this determination that it was anticipating the operation of a law not then in existence.

35. But previously to the introduction of the Permanent Settlement, Government being proprietor, not only could, but did exercise an absolute authority in the disposal of Zemindary lands—sequestered them in case of arrears—managed them under Aumani; and although an indulgent consideration for the hereditary families, or an apprehension of the disturbances which generally follow the total ejectment of an old family in most cases induced them to continue one of the members in the management, yet the annual Cowles and Settlements which were concluded, the frequent arbitrary installation of one member of a family according to the suggestions of immediate expediency, the general principles of the Moghul and consequently of the Honorable Company's Government, previous to the introduction of the Permanent Settlement, clearly manifested that Government possessed and exercised an authority over the Zemindars almost as absolute, as over the Civil Servants of the Company. But in cases of actual failure, none ever disputed the power of Government to sequester and dispose of the land in any way they considered likely to secure the balances.

36. Hence we imagined that no valid objection could be urged against the determination of the Special Commission sanctioned as it was by Government, more especially as the

recommendations of that Commission constituted the basis upon which the Permanent Settlement of the Northern Circars had been established.

37. Our records did not exhibit the reason why the orders of the Special Commission for the sale of a portion of the Zemindary was not carried into execution, nor were we able to ascertain why, when the functions of the Special Commission devolved on the Board of Revenue, they directed the Collector to prosecute the security merely, instead of authorizing a recourse to the provisions of Regulation XXVII. A. D. 1802, a retrospective operation with relation to a case which had occurred before that law was promulgated, may have influenced the orders of the Board respecting the mode of prosecution.

38. On the settlement of the cause and perusal of the decree, the Board of Revenue did not think it advisable to institute an appeal, partly because they might have thought that the Zemindar (the principal defaulter who had subsequently been put in possession of the Zemindary the source and pledge of payment) ought to discharge the arrears, and partly because it would be difficult to recover from the surety even though they had obtained a decree in favor of the Company.

39. The Honourable the Court of Directors in their remarks upon the decree appeared not to have fully comprehended the force of the decision, because perhaps the decree was not sufficiently explicit.

40. Judging from the documents transmitted to the Board of Revenue, the Court seemed to have considered the case in three points of view, and in each to have thought it just to relieve the defendant—the positive provisions of Section 5, Regulation XXVII of 1802 were not applicable to this cause, because that Regulation applies to under-Farmers, Ryots and their Sureties, therefore, although it had not been an *ex post facto* law, it would not have been applicable to the case of Jogiah who came under Sectiions 13, 19, and 20 of Regulation XXVII, A. D. 1802, if he came at all under the influence of the Regulations.

41. There is a difference between positive provisions not supposed to have a retrospective operation, and general principles, which being founded on natural justice, may be retrospectively applied. Hence, although Regulation XXVII, A. D. 1802 had been quoted which seems to apply to such cases, its positive rules might have been rejected as *ex post facto*, while the general principles of the Permanent Settlement and of the Judicial Code might still be allowed to influence the decision of the Court.

42. The Honorable the Court of Directors also objected to the ground of decision assumed by the Court, viz., that the Company not having incurred any loss, nor the Security derived any profit, the Company were non-suited—here also the concise style of the decree may have prevented the reasoning of the Court from being duly appreciated. If the Company had sustained loss merely from the interposition of the Security, if they had been led into the transaction by their confidence in him without regarding the Zemindar, or crops and resources of the Zemindary they would have had an undoubted right to recover from him all they had lost by their misplaced confidence. If the Security derived any profit, they would also have had a clear right to recover, but it seemed that the Security was a Revenue adventurer, whose trade it was to become security; that the Collector looked to the crops, to the resources in the hands of the Ryots for the due discharge of the Revenue, that accordingly when he found that the Security could no longer manage, he took the administration of the Revenue upon himself, and exerted himself to collect the Revenue from the Ryots, through the agency indeed of the same Revenue servants as had been put in by the Security.

43. The Zillah Court appeared to have taken a general view of all these circumstances and to have chiefly grounded the decision upon the circumstance of Government having given up the Zemindary lands (which are in all places and at all times the source and pledge of the public

payment) to the Zemindar who was the principal defaulter. This the Zillah Court considered sufficient ground to relieve the Security in equity, because when the creditor has a pledge in his own hands, he can never give it up to the principal debtor, and then come upon the Security for payment who is only an accessory to the transaction, much less could Government do so in the present case, when the Special Commission had actually given an opinion confirmed by Government, that the land should be sold to make good the arrear.

44. Upon these principles, we apprehended that the decree of the Zillah Court might be confirmed by the superior Courts even if the cause were appealed. We observed moreover that the Zemindar was poor, and could hardly pay the permanent Jumma; that it has actually been reduced in amount since the country was made over to him; that he had many debts and causes in Court, and among other causes to a vast amount brought against him by this very Jogiah, therefore, it appeared to us advisable to consult the Collector about the expediency of demanding the balance of Fusly 1211 from the Zemindar, and if he could not discharge it at once, to order it to be paid by instalments, or even to be remitted altogether, rather than after so long an interval to revive the suit against Jogiah and endeavour to appeal against it, more especially because Jogiah might never have the means of paying the money even though the Court of Appeal should decree in favor of the Company.

45. We further remarked that it was only by great exertions and great support under the operations of the Court, that the Zemindar had been enabled to pay with regularity since he had been put in possession of the Zemindary, and that the tranquillity of the District of Baramahl and the realization of the public revenue had been effected.

46. Under all these circumstances, as the original suit appeared to have been instituted on grounds perhaps not strictly conformable with the express provisions of the law, as an appeal on these grounds would consequently be likely to share the fate of the original suit—as moreover the competency of Jogiah to satisfy any eventual decision against him was doubtful, we submitted to the Honorable Governor in Council the propriety of instituting a suit against the Zemindar in possession of the Zemindary if he should not *agree* to liquidate the demand, and provided the anterior decision on the same cause of action should not be considered to preclude the agitation of the claim, *de novo*.

To Government, in Cons., 24th November 1807.

47. The Zemindar, however, being overwhelmed with debt, we could not avoid offering our opinion as to the expediency of relinquishing the claim altogether.

48. In reply to the communication above recited, we were informed that the explanation which we had furnished of the nature of the suit instituted against Jogiah in the Zillah Court of Masulipatam, and of the principles on which the decree non-suiting the Company was founded, left on the mind of the Governor in Council no doubts of the propriety of our recommendation for relinquishing the prosecution as an appeal could not fail of sharing the fate of the original suit, which appeared to have been improperly instituted against the Security while the Principal was put in possession of the Zemindary of Baramahl without any demand for the liquidation of his debt; and as we had expressed our opinion that as the Zemindar was overwhelmed with debt, the total relinquishment of the claim was expedient, the Governor in Council was pleased to adopt that determination.

From Government, in Cons., 14th December.

GUNTOOR AND PALNAUD.

49. In our last General Report we noticed the Settlement of Palnaud for Fusly 1216, and subsequently we received the orders of Government in reply informing us that the administration of the Revenues of this District by the deceased Mr. George Smith was considered to have been satisfactory,

From Government, in Cons., 19th November 1807.

69. The total amount of the estimate for completing the repair of all the tanks, nullahs and wells, which were either damaged or entirely destroyed to the number of 1,871, was Star Pagodas 1,83,950 ; and on the occasion of submitting that estimate, under date the 26th May 1805, it was stated by Colonel Munro that of this sum, it *had been* calculated that a proportion to the extent of Star Pagodas 1,37,265 would be disbursed within the Fusly 1214, and the remainder within Fusly 1215, but that from subsequent attention to the progress of the work, it appeared probable that no greater proportion than a lac of Pagodas would be disbursed within the former period.

70. As the letter of Colonel Munro of the 26th May and ours of the 8th July with reference thereto appeared to be sufficiently explicit, we could not account for the observation of the Honorable Court respecting the improbability that "so large a sum as Star Pagodas 1,37,265 could have been expended in so short a period as between the 4th November, the day on which Colonel Munro first advised the Board of Revenue of the calamity, at the end of that month."

71. When on the 4th November Colonel Munro addressed us on this subject, he expressly stated that the calamity had been so extensive that it would require some months to form any tolerable estimate of the damage ; that to save as much as possible of the growing crop, he had directed temporary repairs to be everywhere made ; that it was impossible to state with any precision what the charges of these temporary repairs might amount to, but it was probable they would not be less than 15,000 Pagodas, and that he must trust to the indulgence of the Board for receiving the necessary authority hereafter when the total expense should have been ascertained.

72. The conduct of Colonel Munro was disapproved of by the Honorable Court for having exceeded the original estimate forwarded on the 4th November, and for not having submitted another estimate until the 26th May following.

73. With regard to the first point, it had been already seen that although Colonel Munro mentioned the sum of 15,000 Pagodas as the probable amount which it would be necessary to disburse immediately, he could not state with any certainty that this sum would be sufficient—the Board's authority therefore was conveyed in general terms, for, as Colonel Munro observed, had they restricted the Collector and his Amildars to the specific sum of 15,000 Pagodas, until satisfactory information should have been acquired, both the crops and the Revenue would have been lost.

74. The disbursements from the Collector's treasury to the end of November amounted it appeared to about Star Pagodas 25,000 ; but the whole of this sum was not actually expended ; it was kept in the treasuries of the Amildars, and disbursed gradually according as the repairs were executed, the sum advanced to an Amildar was always more than he expended in order that work might not be left unfinished for want of means, which might have been otherwise completed.

75. From November, until May, when the regular estimate was furnished, disbursements continued to be made, because it was absolutely necessary that all repairs begun for the purpose of saving the crop should be completed, in order to prevent the half finished work from being again swept away, and as these repairs were much more numerous than could possibly have been foreseen, the expenditure was also proportionately great.

76. To the 31st May the disbursement amounted to Star Pagodas 89,900, about one-fourth of which remained unexpended in the treasuries of the Amildars ; it had been stated at the beginning that the regular estimate could not be prepared for several months, but containing, as it did, 1,891 tanks, nullahs and wells, it was completed and transmitted in less than seven months —the estimate for each District was examined and corrected when the Collector was on the spot making the Annual Settlement—his attention was at the same time directed to an object of still greater importance," for as in all calamities by which the crop is injured, advantage is taken of

them to obtain great remissions under false pretexts, it was necessary for the Collector to investigate the actual loss as much with the view of saving the revenue from unnecessary reduction as of saving the expense of repairs—the loss of Revenue too, when once admitted, could not be again recovered, while that which might have arisen from any improper charge could easily be recovered on the second and third measurement of the work, which always takes place ; the Revenue of Fusly 1214 therefore not only suffered no diminution, but was nearly two lacs of Pagodas more than that of the preceding year."

77. Besides what has been here stated, we requested permission to observe that Colonel Munro was in charge of a District yielding an annual Revenue of from 14 to 17 lacs of Pagodas, that it was within our knowledge and experience that repairs could be going on at the same time in such an extensive District to the extent estimated ; that they were of a nature, viz., the filling up breaches, clearing of water-courses and of wells, which required not the assistance of an Engineer either to plan or to execute, and finally that unless immediately repaired, both the Revenue of the current and succeeding Fusly must have suffered in a greater proportion than the amount of the repairs which nevertheless must have been executed, whether the sanction had been immediately given or deferred till the estimates were prepared, while as our confidence in the integrity, zeal, and judgment of Colonel Munro was unlimited and had not been abused, we felt justified in granting the discretionary power of which the Honorable Court had disapproved.

78. With regard to the expediency of deputing the Superintendent of Tank repairs to the Ceded Districts, we explained that it was consistent with the orders of the Honorable Court, and with the practice hitherto observed, that this Officer should be chiefly employed in framing useful projects, in preparing plans of such works as require the aid of science, and in occasionally superintending the execution of works of difficulty. In the Ceded Districts, as Colonel Munro remarked, there was nothing to plan—all that was required to be done was to fill up the breaches in the same manner as they were before the inundation ; the difficulty in making out the estimates did not proceed from the magnitude of any particular work, but from the multiplicity of small ones, and these could not have been inspected in the most cursory manner by an Engineer (admitting that this advice were required) in less than a twelve month. It was also to be recollected that the propriety of employing Captain Caldwell on this occasion was suggested by Government, but for the reasons abovementioned, the measure did not take effect.

79. The detailed accounts and vouchers which the Honorable Court required could not be procured in sufficient time to accompany the Collector's Report, but orders were sent for their transmission, and we informed Government that, when received, they would be submitted for their information.

80. We were informed, in reply, that the ample explanation which had been given of the mode in which the repairs of the damages in the Ceded Districts by the inundation of 1805 were conducted, it was hoped would remove the doubts which the Honorable Court of Directors appeared to entertain respecting the propriety of the Collector's conduct on that occasion, and that the Honorable Court would be satisfied that the confidence reposed by the Board of Revenue and by Government in Lieutenant Colonel Munro, so necessary to the security of the Revenue had not been misplaced.

81. We were further informed that the observations which we had stated relative to the employment of the Superintendent of Tank Repairs had the full concurrence of the Governor in Council, and would be pointed out for the information of the Honorable Court.

82. The Governor in Council expressed his hopes that the detailed accounts of the repairs would be received in time to be forwarded to the Honorable Court by the present despatch ; but under the circumstances explained in the letter noted in the margin, they have not as yet been received.

and that the Settlement of Fusly 1216 had accordingly been continued at Star Pagodas 38,68 30-20, being below the revenue of the preceding year to the amount of Star Pagodas 2,735-15-4

50. The Governor in Council was pleased at the same time to sanction the Contingen Charges incurred in forming the Settlement of Palnaud for Fusly 1216 amounting to Sta Pagodas 1,058-20-41.

NELLORE AND ONGOLE

See last General Report, 10th October 1807.
From Government, in Cons., 23rd November 1807.

51. On the Settlement of the Revenues of these Districts for the last Fusly, we had the honor to report under date the 1st October, and we have since received the orders of Government in reply.

52. The Governor in Council lamented the severity with which the late unfavorable season was felt in these Districts, causing a defalcation of the Revenues to the extent of more than half their amount in ordinary years—at the same time the Governor in Council was satisfied that the industry of the Collector had been successfully exerted in forming a Settlement fully equal to the actual resources.

53. The exaction of bonds from the inhabitants, for the difference between their actual payments and the amount of the assessment to which they were considered liable, for the lands which they engaged at the commencement of the Fusly, but were afterwards, by the irresistible calamity of the season prevented from cultivating, was considered to be a proper attention to the conditions of the Ryotwar system; but while it was explained that the demand on the Ryots had been proportioned to their means of paying, it appeared obvious that to enforce the performance of those engagements, would be to pursue a ruinous policy. The Governor in Council therefore entirely concurred in our recommendation of relinquishing the balances which had occurred under those engagements, and desired that the measure might be carried into effect in the manner proposed.

54. The Governor in Council approved and confirmed the Settlement concluded by Mr. Travers of the Revenues of the Districts of Nellore and Ongole for Fusly 1216 at Star Pagodas 2,82,810-39-69, being a decrease below the revenue of the preceding year to the amount of Star Pagodas 3,71,757-14-75.

55. The Governor in Council concurred in our opinion that the Shotriemdars of Nellore and Ongole holding their lands on very favorable terms, were not entitled to indulgence in the payment of their rents, and desired that they might be required to discharge the amount under the penalties attaching to a defalcation.

56. The case of the Poligars being different from that of the Shotriemdars, inasmuch as they have duties to perform by an establishment maintained from the produce of their immunities the Governor in Council was pleased in consequence to acquiesce in the delay which the Collector had allowed them.

57. The Governor in Council reserved for future consideration the question which we had proposed relative to the resumption of the lands allotted for purposes of Police and to the exoneration of the Poligars from all duties of this nature.

58. As we did not object to the recommendation of the Collector that indulgence should be shown to Boupala Bala Row of Mootealpaudoo in point of time in the payment of his rent, the Governor in Council was pleased to acquiesce in that recommendation.

59. Under the explanation furnished by the Collector, the Governor in Council was pleased to sanction the relinquishment of the balances of Fuslies 1213 and 1214 amounting to Star Pagodas 11,823-7-25.

To Mr. Travers, in Diary Cons., 26th November.

60. The foregoing orders were duly communicated to the Collector.

93

CEDED DISTRICTS.

61. In our last General Report we noticed the Settlement of the Revenues of these Districts for Fusly 1216 as detailed in an address to the Governor in Council under date the 5th September, to which we are as yet to receive a reply.

62. In consequence of the resignation of Lieutenant Colonel Munro, it became necessary to provide a new arrangement for the administration of the Revenues of the Ceded Districts, and it having been deemed expedient to discontinue the appointment of a Principal Collector, the Districts were formed into three Divisions corresponding with the jurisdiction of the respective Zillah Courts, with exception of the Talook of Yarkee, which was transferred from the Zillah of Koodicondah to that of Bellary, and the jurisdiction of these Courts was modified accordingly.

63. The Governor in Council was pleased to appoint Mr. Frederic Gahagan to be Collector of the Zillah of Bellary, Mr. W. Chaplin to be Collector of the Zillah of Cuddapah, and Mr. Hector Shaw to be Collector of the Zillah of Koodicondah.

64. The object of these appointments being to ensure a continuance of those measures which under the able superintendence of Lieutenant Colonel Munro had retrieved the Province from a state of confusion and placed its affairs in a train of prosperity leading to expectations of progressive improvement, the Governor in Council deemed it proper to desire that, in issuing instructions to the Collectors for carrying the foregoing arrangement into execution, we would direct them not only to refrain from introducing any innovations in the system of management established by Lieutenant Colonel Munro, but to avoid even the appearance of any change which, by reviving pretensions now apparently dormant, might again involve the affairs of the Province in confusion and produce consequences detrimental to the public interests.

From Government, in Cons., 2nd November 1807.

65. On communicating to those gentlemen the orders of Government, we informed them that the judicious and comprehensive rules prescribed by Lieutenant Colonel Munro for the conduct of his subordinate Collectors would render any particular instructions at this time superfluous, excepting with regard to the establishments of which, a new distribution was required there, submitted by Colonel Munro on the 14th August being adapted to the former arrangement.

To Messrs. Gahagan, Chaplin, and H. Shaw, in Diary Cons., 5th November 1807
In Cons., 17th September 1807.

66. We desired the Collectors to make this distribution, in communication with each other, and we expressed our expectation that due attention would be paid to our Circular Orders under date the 21st May last, whereby we hoped that diminution of charge might be effected, independently of that which would be occasioned of course, by the suppression of one of the Cutcherries.

See Para.

67. In pursuance of the orders communicated to us in a letter from the Chief Secretary to Government under date the 1st September, we immediately forwarded to Colonel Munro the extract from the letter of the Honorable Court of Directors respecting the expense incurred in the repair of Tanks in the Ceded Districts in consequence of the extraordinary inundation which took place in October 1804, and directed that the further information desired by the Honorable Court on this subject might be furnished as soon as possible.

In Cons., 21st September 1807.
To Lieutenant Colonel Munro, in Diary Cons., 24th September 1807.

68. The reply of Colonel Munro not having been received until some days after the period appointed for the closing of the late despatch, could not easily have been brought to the notice of the Honorable Court by that opportunity; nor did we conceive its transmission on that occasion to be an object of very material importance, assured, as we were, that the explanations afforded would, whenever communicated, be found entirely satisfactory.

From Lieutenant Colonel Munro, in Cons., 15th October 1807.
To Government, in Diary Cons., 19th November 1807.

ZILLAH CHINGLEPUT.

83. In consequence of the distressing degree in which the drought and scarcity of the last season had been experienced in this Zillah, the Governor in Council determined, though contrary to our opinions, to grant to the Zemindars the indulgence of temporary remission, to the extent of the difference between the ascertained actual produce of their lands, and the amount of the permanent beriz or rent.

84. Our communications with the Governor in Council and with the Collector regarding this measure, were recited in detail in our last General Report.

85. On the 24th October, immediately subsequent to the despatch, we had the honor to submit two letters from the Collector, containing the accounts of the ascertained actual produce of forty-eight Zemindaries, the amount of which, deducting a certain proportion on account of charges had been received, and bonds taken for the remainder, exclusive of some small balances due on account of Shotrium rent not then collected by the Zemindars, but which they had engaged to make good at an early period.

To the Acting Civil Secretary to Government, in Diary Cons., 28th October.
From Mr. Cazalet, in Cons., 22nd October.
From do. do. in Cons., 22nd October.

86. As much inconvenience appeared likely to arise from procrastination, it was determined by the Board, and due notice was given, that such of the Zemindars as should not come to a settlement in the mode determined by Government before the 15th October, should be excluded from its benefits, and proceeded against in conformity with the Regulations.

87. Of the twenty-five Zemindaries, the accounts of which remained to be settled, fifteen were the property of Chinniah Moodely, by whom however, the settlement we were informed would be made, so soon as he should have received the communication of our decision on a point of reference, leaving ten Zemindaries which, as there was no prospect of bringing the proprietors to a settlement, were attached in pursuance to our orders.

88. The accounts of these Zemindaries were shewn in abstract, in the Statement No. 2 enclosed in the Collector's letter; it thence appeared that the actual produce of nearly the whole of them far exceed the amount paid by the Zemindars, and as these men did not appear to be entitled from their conduct to the least indulgence, we intimated our intention that the Regulations should be duly enforced against them—accordingly the sale of these Zemindaries was fixed for Thursday the 3rd December, a measure which, we hoped, the Honorable the Governor in Council would approve.

In Cons., 22nd October.
To Mr. Cazalet, in Diary Cons., 2nd October.
Advertisement, in Diary Cons., 5th November.

89. In the bonds which had been taken for the balances in suspense, it was stipulated that they should be discharged in equal proportions in three successive years, commencing with the current Fusly 1217, and that the payments in each year should be made at the same periods, and in the same proportions as the regular kists.

90. On this point, and others connected with the mode of adjustment to be observed, the orders of Government were requested under date the 14th August last, but were not definitively obtained. It was thought necessary however, to render the bonds of any validity, that some periods and proportions of payment should be prescribed, and we recommended on this occasion that if those which had been adopted should appear to the Governor in Council, as to us, to be unobjectionable, should be confirmed.

91. The Governor in Council approved the arrangements which had been concluded with the Zemindars of this Zillah for receiving the produce of the past year as above reported; and concurred in the expediency of disposing of the Zemindaries of which the proprietors had not yet accepted the settlement proposed to them—the Governor in Council also approved the terms of the bond which had been required from the Zemindars, but observed that its enforcement must depend on the nature of future seasons.

From the Secretary to Government, in Diary Cons., 19th November.

92. Of the ten Zemindaries attached and advertized for sale in consequence of their Proprietors not having come to the prescribed settlement on the 15th October, the balances of eight were afterwards paid, that is, to the extent of the ascertained actual produce, and under all circumstances it was thought proper that the attachment and intended sale should be relinquished—the two remaining Estates were sold, and the balances against them thereby liquidated.

From Mr. Cazalet, in Cons., 7th December.
To do. in Diary Cons., 14th December.

93. A letter which we received from the Collector under date the 16th December gave rise to a question upon which we thought it advisable to solicit the orders of the Governor in Council.

From Mr. Cazalet, in Cons., 4th January 1808.
To the Acting Chief Secretary to Government, in Diary Cons., 7th January.

94. Several of the Zemindars of this Zillah, it appeared, had made application to the Collector to register sub-divisions of their Estates in arrear for Fusly 1216, and which sub-divisions they had transferred, intending that the new Proprietors should be considered responsible for a proportionate share of the balance outstanding on account of the late Fusly.

95. This measure, we remarked, was of course inadmissible, as it would afford an opportunity of defrauding Government by enabling Zemindars possessed of personal property to remove the responsibility from themselves by transferring it to some needy dependent. It was also in other respects objectionable.

96. The question however to which the reference of the Collector gave rise was, whether Zemindars should be allowed to dispose of any part of their lands until the balance were paid; or whether a sub-division might be disposed of on payment of part of the whole balance bearing the same proportion to the Jumma of such sub-division, as the whole balance bore to the Jumma of the entire Estate.

See Board's letter to Government, 31st May, in Diary Cons., 1st June 1807.
From Government, 24th June, in Cons., 29th do. 1807.
To Government, 2nd July, in Diary Cons., 6th July.
From Government, 18th July, in Cons., 23rd December.
To Chief Secretary, 14th August, in Diary Cons., 17th August.
From Mr. Greenway, 22nd August, in Cons., 4th Sept.

97. If no deviation had taken place from the principles of the new Revenue Code, a question of this nature could not have arisen, because the lands would have been attached on the first occurrence of a balance and would have been eventually sold; but as Government, in consideration of the extreme adversity of the season, have been pleased to relax the law and to allow a large portion of the Revenue of Fusly 1216 to lie over for recovery in three ensuing years, the Regulations, we conceived, might not be considered in the present case to have application.

98. We were sensible that there might be some difficulty in so correctly apportioning the balance on the sub-divisions transferred, that the security for the portions which should remain with the present Proprietors might be in no degree impaired,—on the other hand, it appeared to us that it might be inconsistent with the liberal intentions of Government towards the present Proprietors, to preclude them from transferring by sale or gift any part of their landed property during the suspension of the balance, subject to the condition proposed.

99. We therefore submitted whether the transfers should be allowed, provided an equivalent proportion of the balance were at the same time liquidated, and were informed in reply that the Governor in Council saw no objection to the measure subject to the proposed condition.

From the Secretary to Government, in Cons., 2nd February.

SATEWAID.

100. The unsatisfactory result of Mr. Cazalet's management of the Revenue of Satwaid for the last Fusly, was stated to Government in an address under date the 10th October, and was noticed in our last General Report.

101. The instructions which we had transmitted to the Collector, with a view of ascertaining the extent to which the public Revenue might have suffered, were entirely approved by the Governor in Council; and under date the 17th November following, we received the Collector's Report on the subject.

From the Secretary to Government, in Cons., 19th November 1807.
From Mr. Cazalet, in Cons., 23rd November.

102. Considering the lateness of the period at which the investigation was undertaken and the other difficulties under which he laboured, we saw no reason to be dissatisfied with the result the supposed fallacy of the accounts formerly delivered was established, and undue appropriations were brought to account to the extent of Star Pagodas 1,603, making the total Jumma of Fusly 1216 Star Pagodas 5,810, instead of Star Pagodas 4,207, agreeably to the statement first submitted

103. Of this sum it appeared that a balance was outstanding at the date of the Collector's letter to the amount of Pagodas 2,147, but that he expected to realize the whole by the month of February.

104. Although the investigation appeared, from unavoidable circumstances, to have been too limited to warrant a belief that the real extent of undue appropriations had been ascertained yet it was probable that the amount which had been added to the Jumma, was as much as could be realized, without trenching upon the resources of future years; and the investigation will at the least, it is hoped, have the salutary effect of deterring any future attempts of a like nature

105. On conveying to the Collector our sentiments with respect to the foregoing subject we desired that in concluding the Settlement for the current year, h

To Mr. Cazalet, in Cons., 4th January 1808. Diary would take precautionary measures for ascertaining that the whole extent of land occupied be brought into the accounts, and that he would regulate his demand for the assessment upon the principles pointed out in our letter to him of the 3rd September.

106. We desired also that in the course of forming the Settlement he would prosecute the former investigation so far as might appear to him to be advisable, and as there was reason to be satisfied that the Curnums must in many instances have been concerned, we desired that he would dismiss from office those to whom proof of criminality could be attached, and recommend proper persons to succeed them, agreeably to the provisions of the several clauses of Section VII, Regulation II, 1806.

107. On this occasion we transmitted to him a petition presented to us by certain Ryots of the Satewaid District relative to his investigation.

108. As the redress of abuses, however manifest, will always give occasion to complaint we paid little regard to the representation contained in the above-

In Cons., 7th December. mentioned petition, but we informed the Collector that if in the course of his further enquiries, whilst in Satewaid, he should find that any part of the amount which had been added to the Jumma, had been added to it upon insufficient grounds, it would of course be his duty to recommend its remission.

From Mr. Cazalet, in Cons. 3rd December 1807. To do. in Diary Cons., January 1808. 109. An additional advance of Tuckavy proposed in a letter from the Collector of the 30th November was at the same time authorized by us.

NORTHERN DIVISION OF ARCOT, BARAMAHL, AND BALAGHAUT.

110. In our address to Government of the 10th October last, we expressed our regret that the Collector of the Northern Division of Arcot, &c, had delayed to

In Cons., 19th October 1807. From Mr. Greame, in Cons., 23rd October 1807. To Government, in Cons., 29th January 1808. transmit his Jummabundy and thereby prevented us from reporting on the Revenues of that Collectorate previous to the late despatch. We subsequently received the Report and Statements from Mr. Greame upon the Settlement of the Revenues of the Districts under his management for Fusly 1216, and had recently the honor to submit them for the information of the Governor in Council.

111. The following is an Abstract Comparative Statement of the Revenues of these Districts for Fuslies 1215 and 1216.

Abstract Comparative Statement of Revenue in the Northern Division of Arcot for Fuslies 1215 *and* 1216.

	Fusly 1215.												Fusly 1216.												Increase.			Decrease.		
	Land Rent.			Licenses.			Customs.			Salt Revenue.			Total.			Land Rent.			Licenses.			Customs.			Salt Revenue.			Total.					
	S. Pags.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Northern Division, Arcot	2,77,295	23	35	8,697	15	0	6,558	11	17	...	..	...	2,92,551	7	52	1,52,430	17	53	8,091	19	38	2,513	13	37	...	..	...	1,63,085	8	38	67	27	10	1,29,533	26	24
Offerings at the Tripetty Pagoda	67,986	19	25	...	...	...	...	...	...	...	...	...	67,986	19	25	63,964	4	7	...	...	...	...	...	...	..	..	...	63,964	4	7	977	20	02	...	...	...
Assumed Pollam	54,125	41	79	200	0	0	...	...	...	...	...	...	54,325	41	79	31,879	30	46	100	0	0	...	...	...	...	...	...	31,979	30	46	...	...	...	22,346	11	33
Western assigned Peshcush	2,28,498	0	0	3,050	0	0	4,221	31	20	11,901	40	16	2,47,671	29	36	2,28,498	0	0	2,610	0	0	144	06	10	5,381	30	34	2,36,634	14	44	...	...	..	11,037	14	72
Baramahl Division ...	1,86,772	38	11	3,655	30	64	7,435	29	79	...	..	...	1,98,064	14	72	184,179	12	53	3,476	31	40	4,202	21	42	..	..	...	1,91,858	23	55	861	18	55	7,067	9	72
Total...	8,14,678	38	70	15,803	8	64	18,215	30	34	11,901	40	16	8,60,599	29	24	6,66,001	22	79	14,778	8	78	6,860	19	79	5,381	30	34	6,92,521	39	30	1,906	30	47	1,68,984	20	41
																															Deduct Increase.			1,906	30	47
													Fusly 1215...			8,14,678	38	70	15,803	8	64	18,215	30	34	11,901	40	16	8,60,599	29	24								
													Decrease...			1,48,677	15	71	1,524	30	66	11,355	11	35	6,320	9	62	1,68,077	31	74	Net Decrease			1,68,077	31	74

It exhibits a gross revenue for the last year of Star Pagodas 6,92,521-39-30
falling below that of the former year in the sum of Star Pagodas 1,68,077-31-74

112. The decrease in the Land Rent to the amount of Star Pagodas 1,48,677-15-71 arose fro the severity of the season in the Districts under the immediate management of the Collector. It was intended to have allowed of no remission of rent upon those lands which were only partially productive, because it was imagined that the enhanced price would compensate the cultivator for the deficient produce, and to remit the rent of those lands only on which the crops had entirely failed. The Collector however found that many productive lands were excluded a unproductive in the accounts of the Curnums, and that the detailed enquiry which this falsification of accounts rendered expedient, would at so advanced a season of the year, be productiv of delay and loss. He therefore determined to fix on one-half the full rent in the nunjah land which the Curnums had entered as entirely unproductive, and this assessment was imposed o those inhabitants whose circumstances best enabled them to pay it.

113. Dissatisfied with the imperfect information which had been furnished upon this point and as the Collector had not explicitly stated the rule by which this assessment had beer regulated, whether the amount payable by those who could not afford to pay rent, had beer assessed on those who could, and in what proportions, or whether it had been altogether relinquished, we therefore required from Mr. Græme a further explanation.

To Mr. Græme, in Diary Cons., 21st December.

114. By this explanation it appeared that a remission of two-thirds of the nunjah and one-half of the punjah was allowed upon the average rent on all lands cultivated but proving unproductive; this remission however was not allowed to each Ryot in an equal proportion if the remission was regulated according to each Ryot's means, so that some paid more than the two-thirds or half and others less.

From Mr. Græme, in Cons., 23th January 1803.

115. In a letter of 1st October last as well as on various former occasions we had the honor to state our sentiments with regard to fixed money assessments.

In Cons., 1st October 1807.

116. According to that system, we observed the rent of every field being fixed, each Ryot is free to occupy or relinquish what lands he may choose, but having engaged a farm for a time limited, and paying for it, not according to the quantity of his crop, but according to the extent and quality of his field; as the benefit of any extra profit, so the burthen of any eventual loss must be all his own.

117. In seasons of unusual severity, it is true, that it may be impolitic and even impracticable to adhere rigidly to this rule, yet, it is necessary that the principle should not be renounced; that it should be recognized by the inhabitants, and, as far as may be prudent, acted upon.

118. On the present occasion, and considering the circumstances of the year, we considered the Settlement to be as ample as could have been expected, though Mr. Græme had not explained it so satisfactorily as we could have wished.

N. D. Arcot ...	5,411-29-31
Assumed Pollams	1,365- 1-24
Farms and Licences in the Western Zemindaries ...	1,381-10-20
Balaghaut... ...	12-12-49
	8,670 11 44

119. The Revenue of Fusly 1216 we observed would be, and indeed had been already realized to a small balance of Star Pagodas 8,670-11-44. We intimated, however, that if the collection of this balance appear likely to fall heavy upon the people, we should address the Honorable the Governor in Council on the propriety of remitting it.

120. The decrease in the Licenses amounted to Star Pagodas 1,524-36-66 occasioned chiefly from a deficiency in the Arrack rent; for, the severity of the season was so extreme that the Collector represented the inhabitants to have been unable to purchase their usual quantity

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of Arrack. Respecting a balance of Arrack rent for Fusly 1216 for Star Pagodas 1,717-38-27, we intimated our intention to issue instructions to the Collector to prosecute the Renters. Respecting the general inconvenience resulting from the want of precise rules and legal powers for the collection of this branch of Revenue, we observed that we should take an early opportunity of reviving the subject of the Arrack Regulation formerly prepared by us.

121. The decrease in Customs amounted to Star Pagodas 11,355-11-35, and arose chiefly from the abolition of Town duties.

122. The deficiency in the Salt Revenue amounted to Star Pagodas 6,520-9-62. Owing to the severity of the season, the Brinjarries who purchase and carry away the Salt were, during the last year, deterred from their usual traffic by the fear of losing their cattle; for not only pasture, but, in many places, water could not be procured. We are however sanguine in our expectations that this branch of Revenue will rather improve than diminish, and that the Salt Revenue of future years will exceed that of Fusly 1215.

123. Having thus stated the amount and the causes of the decrease in the Settlement of the last year, we observed that considering the extreme severity of the season, the remissions and losses sustained in the other Provinces, and the benefits or even absolute necessity of moderation in such seasons of calamity, we were upon the whole well satisfied with the amount of the Settlement in the Northern Division of Arcot.

124. The Western Zemindars had paid their full kists and conducted themselves to the satisfaction of the Collector; the only balance outstanding Star Pagodas 5,190 against Bomrauze had been collected since the date of the Report of the Collectors as we observed by his accounts for November.

125. We had great satisfaction in reporting the exemplary conduct of the dispossessed Poligars of Chittoor.

126. Mr Græme reported favourably on the attention paid by his late Assistant Mr. Munro to the study of the Hindoostanee language, which, while it had already recommended him to promotion in the Judicial line, was highly satisfactory to us.

127. We concluded with expressing our intention to direct Mr. Græme to commence his settlement and furnish his Jummabundy and Report at an earlier period in future.

128. The Report which we have here recited is under the consideration of Government.

ZILLAH SALEM.

129. In this Zillah, the Regulations were duly enforced for the recovery of the balances outstanding in the late season, as noticed in detail in our last General Report.

From Mr. Hargrave, in Cons., 16th November.
To do. in Diary Cons., 23rd November.

130. Eighteen Estates were disposed of, and fifty-three were restored to their respective Proprietors, in consequence of their balances having been fully liquidated.

SOUTHERN DIVISION OF ARCOT.

131. The result of the Settlement of the Revenues of this Province for Fusly 1216 was communicated to Government in an address under date the——September and noticed in our last General Report.

132. We were informed in reply that as we were satisfied with the amount of the Settlement, the Governor in Council had been pleased to confirm it at Star Pagodas 5,37,231-37-44, being Star Pagodas 2,31,157-15-14 less than the Revenue of the preceding year.

From Government, in Cons., 23rd November.

133. With respect to the reductions occasioned by the establishment of the Survey rate the Governor in Council concurred with us in approving them, and hoped, notwithstanding th melancholy description which the Principal Collector had given of the effects, which a successio of bad seasons had occasioned, that the affairs of this Province would be retrieved, and place again in a train of prosperity at an earlier period than Mr. Ravenshaw had ventured to anticipate

134. The Governor in Council derived satisfaction from the favourable Report which Mr Ravenshaw had made of the conduct of the Sub-Collectors in the discharge of their duties, an was well pleased that the amount of the Jumma had been realized with the exception of a sma balance.

135. Our observations relative to the comparison of the result of Lieutenant-Colone Graham's management with that of his successors we were informed would be pointed out to th notice of the Honorable Court of Directors.

CUDDALORE AND PONDICHERRY.

136. The orders conveyed in the letter from the Secretary to Government in the Revenu Department under date the 1st August last, with relation to th Permanent Settlement of the lands of Cuddalore and Trivandipooram were duly communicated to the Collector.

See last General Report, 10th October 1807.

137. The only point requiring further attention related to the proposition of granting th six Estates of Trivandipooram to the Nautawars, without purchase, on the condition that the would relinquish all future claims to their privileges.

138. To this condition the Nautawars readily acceded, their only request was that in the Sunnuds which they were to receive, a declaratory clause might b inserted purporting that the Estates were granted to them free o purchase in consideration of the relinquishment of their privileges, t which stipulation there appeared to us to be no objection.

From Mr. Fallofield, in Cons., 15th October 1807.
To the Chief Secretary to Government, in Diary Cons., 29th October.

139. The names of the Nautawars, to whom it was proposed that each Estate should be respec tively granted, were specified in an address enclosed in the Collector's letter; and we requested th authority of the Governor in Council for putting them in possession and holding them responsi ble for the permanent Jumma as Proprietors, from the commencement of the current Fusly.

140. In the request preferred by the Nautawars with respect to the declaratory clause, the Governor in Council was pleased to acquiesce; and the immediat transfer of the Estates to the Nautawars was authorized, agreeably t the distribution proposed by the Collector, under a responsibility fo the payment of the permanent Jumma in the current Fusly.

From the Secretary to Government, in Cons., 19th November.

141. No offer having been received for the purchase of th Cuddalore Estate, at the public auction, which took place on the 28t November last, we have invited sealed proposals for the purchase o that Estate to be opened on the 2nd instant.

From Mr. Fallofield, in Cons., 3rd December 1807.
Advertisement in Diary Cons., 29th October 1807.
To Mr. Fallofield, in Diary Cons., 29th October 1807.

142. The failure to dispose of this Estate on the former occasion we ascribe in some measure to the distrust which the experience of a recurrence of bad seasons must have occasioned—the Collector's opinion of the cause of the failure has, however, been required for our further satisfaction

To Mr. Fallofield, in Diary Cons., 4th January 1808.

143. Disputes having arisen in the year 1801 between the Renter of the Arrack Farms a Cuddalore and the Overseers of the Pagoda at Tripapalore, in conjunction with the Toddy-drawers respecting the appropriation of a tax of eleven fanams monthly on each ladder, which the Toddy-drawers had consented to pay, in lieu of a former allowance for the use of the Pagoda the amount of the Tax was ordered to be kept in deposit—at the same time, the Tax was increase

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to twenty-four fanams monthly for each ladder, the difference being intended for the advantage of Government, but in consequence of the disputes adverted to, the whole amount as collected was reserved in deposit.

144. These disputes had been the subject of frequent reference to the Local Authorities successively—at length it was fully and satisfactorily established that the late Renter's claim was entirely unfounded, on which occasion, as the increased Tax of twenty-four fanams on each ladder had been complained of by the Toddy-drawers as oppressive, the late Collector recommended that it should be reduced to eighteen fanams, eleven to be paid to the Pagoda at Tripapalore, and the rest to Government, and that the difference realized above the rate of 18 fanams should be repaid to the Toddy-drawers.

From Mr. Fallofield, in Cons., 11th July 1805.

145. Of the propriety of this proposed appropriation of the amount in deposit, we were not satisfied. We conceived that as Government had reserved the right of receiving a Revenue from the article of Toddy, any self-imposed tax, for whatever purpose which might interfere with such right, could not be admitted.

To Mr. Fallofield dated 8th September, in Diary Cons., 10th September 1807.

146. It was indeed maintained that the Toddy-drawers had, from time immemorial been subject to the payment of an allowance for the use of the Tripapalore Pagoda; but it was admitted that the Tax, in its present shape, which had been imposed so late as 1798, considerably exceeded the allowance previously enjoyed. In order, therefore, to form a correct judgment on the point in question, we considered it to be necessary to ascertain the aggregate amount of the Revenue of Tripapalore Pagoda, whether it were adequate to the discharge of all its reasonable expenses, what was the average allowance made to the Pagoda by the Toddy-drawers previously to 1798, and whether any authority could be traced under which it was originally granted.

147. We at the same time informed the Collector that, by a Regulation prepared and about to be promulgated for improving the Revenue from Arrack and Toddy, it was provided that a Tax should be received from the Toddy-drawers at a certain rate per cent. On the amount of the rents specified in their puttahs, and therefore, that whatever annual allowance might be ultimately adjudged to be due to the Pagoda at Tripapalore, should preferably be paid from the public Treasury.

148. In reply to this communication, we were informed that the Revenues of the Tripapalore Pagoda in the last year amounted to Pagodas 558, and the expenditure to Pagodas 798, leaving a deficit of Pagodas 240; that the allowance made to the Pagoda by the Toddy-drawers previously to 1798 was 318 Pagodas per annum; that it was not granted under any public authority, but was a voluntary donation on the part of the Toddy-drawers, and with reference to our suggestion respecting the future payment of the allowance from the treasury, the Collector recommended that it should be fixed at the amount of the deficiency of the last year, being, as above stated, Pagodas 240.

From Mr. Fallofield dated 7th, in Cons., 15th December 1807.

149. To this proposition we acceded, and desired that payment should be made at that rate from the time when the allowance granted by the Toddy-drawers was first discontinued. We at the same time desired the Collector to submit an adjusted account of the amount in deposit, after making the abovementioned payment, and to state his opinion whether there might be any objection to the whole being carried to the public account, or whether any expectations were entertained which might render advisable a distribution of the nature formerly proposed.

To Mr. Fallofield dated 27th January, in Diary Cons., 29th October 1807.

From Mr. Fallofield dated 2Ist, in Cons., 26th November 1807.
To Government, in Diary Cons., 18th January 1808.

150. His letter in reply together with the account required we had recently the honor to submit.

151. The sum in deposit to the 31st October last, amounted to Star Pagodas 5,123-32-61 from which the payment made by our orders for the use of the Pagoda being deducted, a balance remained of Pagodas 3,503-22-61.

152. As the present Tax on the ladders at the rate of twenty-four fanams each was still considered too high, the Collector recommended that it should be reduced to twenty fanams, and that the reduction should be permitted to have a retrospective operation from the time at which the increase took place. Under this proposition, in the propriety of which we concurred, a sum of Star Pagodas 908-16 we observed would be repaid to the Toddy-drawers, and the residue Star Pagodas 2,595-16-61 would be carried to the public account if the arrangements should be approved.

153. We further observed that the future produce of this Tax at the rate of twenty fanams each ladder was estimated at Pagodas 773 annually, from which the proposed fixed allowance to the Tripapalore Pagoda being deducted, the public receipt on this account would amount to 533 Pagodas per annum.

154. Mr. Fallofield having been relieved from the charge of the Revenues of Cuddalore and Pondicherry, we were informed that the duty of collecting them had been entrusted to Mr. Kinchant on the usual commission, in addition to his allowances as Commercial Resident of Cuddalore.

From Government, in Cons., 14th December 1807.

TANJORE AND TRICHINOPOLY.

155. On the Settlement of the Revenues of Tanjore and Trichinopoly for Fusly 1216, we had the honor to repeat to the Governor in Council in an address under date the 14th September last, and on the 28th October, we received the orders of the Governor in Council in reply.

See last General Report.
From Government, in Cons., 23rd November 1807.

156. The Governor in Council considered the Settlement of the Province of Tanjore for Fusly 1216 under the very unfavorable circumstances which concurred to reduce it, to be as favorable a result as could have been expected. The Governor in Council accordingly confirmed the Settlement at Star Pagodas 9,30,131-26-26, being (after the exclusion of those items which, as we had explained ought not to enter into the comparison) a decrease below the Revenue of the preceding year of Star Pagodas 66,708.

157. The Governor in Council confirmed the Settlement of Trichinopoly for Fusly 1216 at Star Pagodas 4,56,508-0-78, being as stated, after the exclusion of customs abolished, a decrease on the Revenue of the preceding year of Star Pagodas 40,234.

158. The very considerable portion of the decrease which had arisen from remission on account of the destruction of crops attracted the notice of the Governor in Council; and although it was held to be desirable under the establishment of a fixed assessment in money, that the rent should be realized in all seasons, and that remissions of this nature should be discontinued, the Governor in Council was of opinion that such a system could not be rigidly enforced, without causing ruin to individuals, and considerable detriment to the public Revenue; for it was remarked while the constant demand for the full extent of our resources would not admit of a reduction of the land rent adequate to the object of constituting an active capital in the possession of cultivating Ryots, it must be vain to expect that their scanty resources could supply the equivalent of an ordinary produce in a season of general failure.

159. Although, therefore, it was admitted by the Governor in Council that the practice of allowing remission for destroyed crops ought, as we had observed, to be allowed with caution,

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was conceived that it would still continue to be necessary in particular cases; and as the incipal Collector appeared to have adopted precautions against the frauds and deceptions ich are usually resorted to for the purpose of exaggerating the deficiency of produce, the vernor in Council was impressed with the conviction, that indulgence in this respect had not en extended beyond its proper limits in the Province of Trichinopoly in forming the Settlent of Fusly 1216.

160. The Governor in Council approved and confirmed the abolition of the extra assessent of Saderwared in favor of the inhabitants of Wodiarpollam and Arialore District, the mple Teerwa on whose lands was considered to be sufficiently high, but the Governor in Council oped that the disproportions in the assessments to which we had alluded will be qualized on the revision.

161. The Principal Collector's Report of the assistance which he had received from the veral Subordinate Collectors was considered by the Governor in Council to be very satisfactory.

162. As the proportion 10 per cent. in which it was proposed to reduce the warum of such f the Merasee inhabitants of the Province of Tanjore, as should refuse to take their villages on ease had met our concurrence, the Governor in Council was pleased to resolve that the reduction which might become necessary should be fixed at that rate.

163. The Governor in Council approved our having called upon the Principal Collector for he further information, which he omitted to furnish relative to the Settlement of Trichinopoly or Fusly 1215, and to the outstanding balances in Tanjore during the time of Mr. Harris' nanagement, the result of which the Governor in Council desired we would submit with our sentiments for his consideration.

To Mr. Wallace, in Diary Cons., 25th November.

164. The orders of the Governor in Council were duly communicated to the Collector.

To Government, in Cons., 2nd February 1808.

165. Upon the subject of the balances, we had the honor to report to the Governor in Council in an address under date the 2nd instant which we shall here recite.

166. At the commencement of Fusly 1210, the Province of Tanjore, which had some months previously been ceded in full sovereignty to the Company, was placed under the exclusive charge of Mr. Charles Harris; and, in view that the oppressive abuses which were said to have prevailed under the Mahratta Government might be more effectually corrected, the actual resources of the country ascertained, and the future demands on the inhabitants defined, the Aumani system of administration was adopted and continued to the close of Fusly 1213, a period of four years.

August 1800.
December 1799.

167. As a preparatory system the objects which have been stated, fully justified its adoption, those objects were in a great degree realized, yet the disadvantages of Aumani managemen in several respects, particularly in exposing the produce of the soil to depredation, were alway understood, and induced the Board of Revenue, before the particular disadvantage here mentioned had been exemplified, to recommend earlier recourse to the system of a money rent than was consist with the opinion and wishes of the late Collector, and this system was accordingly introduced the subsequent Fusly under the direction of the present Collector Mr. Wallace.

August 1803.
October 1804.

168. One of the further disadvantages to which we alluded, as incident to Aumani mana ment, was the delay and difficulty in realizing the value of the Government share of the prod

169. On the 1st October 1804, when the present Collector received charge, the balances o every denomination on account of the four years of Aumani management, amounted to Sta 50,823-11-57, including a small balance of rent in Fusly 1209 and in Fusly 1206 year the Province was under temporary assignment.

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170. At the close of Fusly 1215, the balances abovementioned were reduced to the sum of Star Pagodas 2,08,083-31-6 at this time; the attention of the Collector was directed to a full enquiry into the particulars of each item constituting those balances, and he promised to furnish a detailed Report on the subject at an early period; but as this Report was delayed, and as the monthly accounts (which contain only the general heads of balances and general remarks with regard to the prospect of liquidation) continued to exhibit the beforementioned balances without any very material reduction we deemed it proper, on the expiration of the late Fusly, to recall the Collector's attention to the subject, and to direct that the detailed Report which had been promised might be forthwith transmitted.

Old Balance of	S. Pags.		
Fusly 1206...	2,653	0	0
Fusly 1209...	1,843	41	8
Fusly 1210...	19,918	13	45
Fusly 1211...	33,335	17	3
Fusly 1212...	60,765	18	74
Fusly 1213...	86,517	24	36

To Mr. Wallace, in Diary Cons., 17th September 1807.

171. This Report we recently received, and had the honor to submit as abovementioned—the delay in preparing it was stated to have been occasioned by the difficulty with which the adjustment of the accounts had deen attended in consequence principally of the destruction by fire of a portion of the cadjan accounts in which the particulars were contained.

From Mr. Wallace dated 20th December, in Cons., 14th January 1808.

172. The amount of the balances as they stood on the 1st December 1807 was Star Pagodas 20,015-4-1 as hereunder stated.

Land Revenue	1,10,751	8	17
Farms and Licenses	3,447	0	24
Sayer Revenue	1,217	9	31
Tuccavy	79,503	16	60
Field lakes	5,096	11	29
Star Pagodas...	2,00,015	4	1

173. From this amount it was explained that a deduction should be made for loss of grain by wastage, expense of carriage, &c., to the extent of Pagodas 28,189-12-4, and a deduction of Pagodas 680-39-65 for loss of chay and chank, being the difference between the price estimated in the Jummabundy and the actual selling price.

174. These deductions, the particulars of which were shown in a separate account, amounting together to Pagodas 28,870-6-69 reduced the balance to Pagodas 1,71,144-36-12.

175. On reference to the separate account abovementioned, it appeared that the actual loss by wastage, including expense of carriage, very considerably exceeded the sum entered under that head, it having been customary, as explained by the Collector to deduct from these charges, previously to entering them in account, the profit on the sale of grain, or difference between the amount of the Jummah according to the estimated prices of which the Jummabundies were made up and the amount for which the grain was actually sold.

176. We considered this mode of adjustment to have been entirely irregular. The profit on the sale of grain we observed should have been carried to the account of the Jummah of each respective year as extra Revenue, and the total charges on account of wastage and carriage should have been exhibited; by pursuing the contrary method, a fallacious appearance is given to accounts; but as large quantities of the grain of one year often remained unsold at the end of it we admitted that there must have been considerable difficulty in adjusting the accounts for each year of so extensive a charge; and as the late Collector, by his unforeseen removal, was precluded from effecting the final adjustment, we deemed it unnecessary to advert further to the irregularity which has been noticed, especially as we professed to have had the the fullest re-

the accuracy as well as on the uprightness of Mr. Harris, we therefore recommended that t deductions to the amount before mentioned might be confirmed.

177. The remainder of the balance amounting, as already stated to Star Pagodas 1,71,1 36-12 was classed in a separate account under three heads, viz., a proportion of Star Pago 5,877-4-14 as "desperate," a proportion of Star Pagodas 10,101-39-42 as "dubious," and t residue Star Pagodas 1,55,165-37-24 as "realizable."

178. Of the desperate balances each particular was shown in the separate account, w such remarks in explanation, as we presumed would be considered entirely satisfactory; a la portion was due on account of Fuslies 1216 and 1209, and consisted for the most part, as did t remainder of the balance, of sums due by persons who had either died insolvent or had absc ded; the exceptions consisted of a few items to the amount Pagodas 954-24-3 under the head of Sayer Revenue, which appea to have been relinquished on satisfactory grounds by the late Coll tor, and of an item of Pagodas 383-14-0 due by an Armenian, wh reduced circumstances had been formerly represented to Government, and the demand u him in consequence suspended for a period of ten years.

To Government, dated 19th, in Cons., 22nd May 1806. From the Secretary to Government, dated 18th June, in Cons., 21st July 1806.

179. With these explanations we recommended that the amount of the "desperate bal ces" might be allowed to stand over; at the same time we thought it proper that they should continued in the accounts, so as not to preclude the eventual recovery of any part of th hereafter.

180. Of the "dubious balances" amounting to Star Pagodas, 10,101- 42, a large proporti to the amount of Star Pagodas 5,314-26-38 appeared against the house of Messrs. Harringt Burnaby and Cockburn.

181. From the explanation of the Collector, supported by docume ts which he submitt it appeared that a quantity of grain valued at Pagodas 9,684-29-60 was sold to these gentlem in Fusly 1210, but that in consequence of some delay in the delivery they proposed to the l Collector to dispose of the grain on account of Government, free from any charge of commissi to which he assented; it further appeared that the net proceeds, after deducting the vari charges of freight, duties, boat and godown hire, &c., &c., amounted to no more than Pagodas 4,3 3-22, the difference constituting the balance above stated, viz. Pagodas 5,314-26-38.

182. We remarked that the loss on this transaction appeared very considerable; but as t late Collector had deemed it reasonable to accede to the proposition of Messrs. Harrington a Co., for the disposal of the grain on the public account, and as there could be no reason doubting the accuracy of the account which they had rendered, we submitted for considerati the propriety of causing the amount to be written off.

183. Another item of the dubious balances to the amount of Pagodas 1,092-31-37, were also of opinion might be written off; it stood against Neelagunta Row, the Renter of Puttacottah Subbah in Fusly 1209; the demand was suspended by the late Collector in cor quence of its having appeared on an examination of accounts that the Renter was entitled remission; but admitting that the demand could be substantiated, its recovery we observed this late period would probably be found impracticable.

184. The next considerable items amongst the dubious balances were the sums of Pa das 1,364 and Pagodas 1,924 due respectively by a Mr. Mackay and a Mr. Fanthome on acco of grain sold to them on credit in Fusly 1213.

185. Notwithstanding repeated and forcible applications to these persons, the Colle stated that he had been unable to obtain anything besides promises of payment. It was that in the disposal of the grain they were unfortunate, and the Collector believed that neit

of them had possessed the means of discharging the debt since it was first incurred ; he recommended that they should be respectively required to pass their bonds for the amount, in which we concurred; but as they had not paid any portion of the original price of the grain, they could not, we thought, be entitled to much forbearance, and we observed therefore that we should with permission direct the Collector to enforce in the Zillah Court the demand against them within a reasonable time after their bonds should have been taken.

186. The remainder of the dubious balances was composed of small items due by different Natives, to the recovery of which, so far as might be practicable, we intimated that the attention of the Collector would be directed.

187. We next proceeded to consider the balances which had been classed as realizable, viz., Land Revenue Star Pagodas 68,224-13-55, Farms and Licenses Star Pagodas 2,245-39-22, Sayer Pagodas 262-27-28, Tuckavy and Field lakes Star Pagodas 84,432-40-79, making, a total of Star Pagodas 1,55,165-37-24.

188. The balance of Land Revenue was constituted of sums due by Europeans on account of grain sold to them, amounting in the aggregate to Star Pagodas 62,536-17-27, of sums due by different Natives on the same account, amounting to Star Pagodas 4,271-24-53, and the residue was a village balance to the amount of Star Pagodas 1,416-13-55.

189. Of the balance on account of grain sold to Europeans, no less a proportion than Star Pagodas 36,816-22-1 was due by Mr. Edward Campbell, and a further proportion to the amount of Star Pagodas 21,283-32-43 was due by a Mr. Narberg, besides a balance of Star Pagodas 1,187-33-50, and of Star Pagodas 46-16-19 under the respective heads of Farms and Licenses and Tuckavy, making the total demand upon this person Star Pagodas 22,617-41-2.

190. It appeared that when the present Collector received charge of the Province, the balance against Mr. Campbell amounted to Star Pagodas 53,692, and against Mr. Narberg to Star Pagodas 42,609.

191. The circumstance of the considerable amount outstanding against the Native grain dealers seem to justify an inference that in the disposal of the Government grain, an undue indulgence had been shown to Europeans, more particularly to the two gentlemen abovementioned.

192. Much we remarked might be said with regard to the indispensable necessity of resorting to every means for the disposal of the grain to the greatest possible extent before the close of the season; but nothing could, in our opinion, justify the committing to individuals public property to so large an amount without adequate security. He could not therefore hold the late Collector free from blame, nor indeed from responsibility for having allowed these gentlemen to be so deeply concerned in grain dealings *at the risk of Government*, and we observed that we should deem it to be our duty in consequence to call upon Mr. Harris for a full explanation.

193. It has been already remarked that the monthly accounts exhibit only the general heads of balances, and as the particular transactions which have been noticed were never officially communicated to us, we were not until now publicly acquainted with them.

194. For the liquidation of the balance due by Mr. Campbell, the present Collector recommended that an assignment of debts due to that gentleman by individuals to the amount of Pagodas 11,870 should be taken in part. These debts being due to Mr. Campbell on account of grain purchased by him in the first instance from the Sircar, the Collector observed that they might be considered as a balance of Revenue, by which means their recovery would be greatly facilitated. In this observation we could not concur ; a private debt we observed could by no perversion of the law be made a public balance ; we were of opinion however, that if Mr. Campbell's losses had really been such as they were represented, and if, as we were led to believe,

he had not the means at present of liquidating the demand upon him, it might be advisable, to accept the proposed assignment on the condition that he should have credit for such part only as might be actually realized.

195. We intimated our intention of calling upon the Collector for an account showing the total quantity and value of grain sold to Mr. Campbell, and the total of his payments for it with their dates, in order that we might be enabled to form a more accurate judgment with respect to the extent of his dealings and the extent of the indulgence which he had already received.

196. The remainder of his balance, after deducting the amount of the debts proposed to be assigned was Star Pagodas 24,946, for the liquidation of which the Collector adverted to a proposition which was officially communicated to us in a letter from the Secretary to Government under date the 27th January, respecting the delivery of Indigo for the Europe Market.

From the Secretary to Government, in Cons., 2nd Feby. 1808.

197. Admitting that Mr. Campbell might not be possessed of means to discharge the whole or any portion of the debt in money, we were of opinion that it would be advisable to receive Indigo in payment at a fair valuation ; but the terms of the proposition which he had submitted for that purpose appeared to us to be objectionable.

198. If the proposition were simply to furnish Government with a quantity of Indigo equivalent to the debt without the stipulated advance of cash, we thought that it might be acquiesced in ; but we were by no means disposed to support the proposition, that Government should make advances for the manufacture of Indigo, of which they were to become the purchasers, to the extent in the current year of 100,000 Rupees, deducting from the last payment a sum equal to one-third of the debt, viz., 8,000 Rupees, that in order to redeem the whole debt, the transaction we observed must be renewed for three successive years, and Government become the purchasers of Indigo to the extent of 300,000 Rupees, manufacture by means of advances from the public treasury, no interest being, in the meantime, allowed either on the amount of the debt, or on the amount of the capital employed to retrieve it.

199. For the liquidation of the balance against Mr. Narberg, an assignment of his *grain debts* was also proposed, and we recommended that it should be accepted, subject to the condition before mentioned with respect to Mr. Campbell; these debts were said to amount to sixteen or seventeen thousand Pagodas.

200. We stated our intention to call upon the Collector for a more particular account of this gentleman's grain dealings, and for a complete statement of his resources as well as those of Mr. Campbell.

201. The balances due by the other Europeans mentioned in the list amounted in the aggregate to Star Pagodas 4,436-4-63 only, which we were informed would be collected in the course of the present Fusly. It was also expected that the balances due by Native Merchants and the village balance of Land Revenue would be collected within the same period.

202. We deemed it to be proper here to state that the Aumani collections of *Land Revenue* in Fuslies 1210, 1211, 1212 and 1213 amounted in the aggregate to Star Pagodas 38,25,039, that the balances due under this head amounted to Star Pagodas 1,10,757 as mentioned in Para.— being in the proportion of 2 $\frac{17}{20}$ to the amount collected. Of this 1 $\frac{23}{275}$ per cent. was classed as realizable $_{1}\frac{33}{275}$ per cent. as dubious, and $\frac{5}{11}\frac{10}{16}$ per cent. as desperate inclusive of the deductions for charges of wastage, &c.

203. Of the total balance outstanding on account of Tuckavy and Field Lakes to the amount of Star Pagodas 84,599-28-9, the proportion classed as recoverable amounted to Star Pagodas 84,432-40-79 as before mentioned.

204. When the present Collector received charge, the balance on this account amounted to Star Pagodas 1,14,645. It had since been gradually reduced to its present amount so as not to interfere with the due realization of the current Revenues—a large portion of which we observed to be due in the Myaveram Division, which being the most eastern part of the Province has of late years suffered severely from drought, but as the freshes in the current year have extended to this District in their former abundance, and as the cultivation has in consequence been restored in some measure to its former state, the Subordinate Collector has been instructed to make arrangements for the liquidation of as large a portion of the balance in the current Fusly as the actual resources of the country may admit, and to provide, if practicable, for the payment of the rest within the two succeeding Fuslies.

On this subject, see the concluding paragraphs of the Report to Government dated 30th September, in Cons., 29th September 1806.

205. In the concluding part of his Report, the Collector mentioned a sum due by Mr Campbell for the rent of lands cultivated with Sugar-cane in Fuslies 1211, 1212, and 1213, which sum had not been entered in the Jummabundies nor in the accounts of Demand, Collection and Balance, for reasons which were explained, but which were by no means satisfactory.

206. The established Teerwa on the lands cultivated by Mr. Campbell was reduced to Pagodas per valy, but the order for reducing it was not quoted, and whether such order passed or not, no authority was given or required for allowing to the reduction a retrospective operation.

Cawnies.

207. It appeared, however, that the rent had not only not been entered in account, but that no part of it had been paid, either at the old or new rate of assessment, a circumstance which, combined with others already noticed, seem to argue that Mr. Campbell had been treated by the Local Authorities with an indulgence inconsistent with the correct discharge of the public duty.

208. We concluded with stating that having already intimated our intention of calling upon the late and present Collector for further explanations, we should hereafter submit the results for the information of the Honorable the Governor in Council.

209. Under date the 22nd October last, we submitted to the Honorable the Governor in Council a letter from the Principal Collector with transcript of a communication of the Superintendent of Tank Repairs, relative to a project for conveying a supply of water from the Coleroon into the Wodiapollam District.

To the Chief Secretary, in Diary Cons., 26th October 1807.
From Mr. Wallace, in Cons., 22nd October.

210. This project, originally suggested by the Collector was found to be entirely feasible and, if executed, we were informed would progressively lead to an increase of Revenue to the extent of 5,000 Pagodas per annum, a proportion whereof to the amount of 1,500 Pagodas would be obtained in the first year.

211. The expense which would attend the execution of this project was estimated at Star Pagodas 3,911, a charge inconsiderable when viewed in comparison with the advantage expected to result from it, and we therefore did not hesitate to recommend that it should receive the sanction of Government, which sanction it accordingly received.

From the Secretary to Government, in Cons., 19th November.

212. In consequence of the orders of Government under date the 7th June last, with reference to the extract from a letter from the Honorable Court of Directors in the Military Department therewith transmitted, we directed the Collector to report the nature, age and situation of the several members of the family of the late Catabomanaig in confinement at Trichinopoly, and state whether, in his opinion, any augmentation of their allowance might be necessary.

In Cons., 18th January 1807.
To Mr. Wallace, in Diary Cons., 29th June.

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213. The reply of the Collector which we had the honor to submit contained the information desired—the prisoners were stated to be eight in number, besides a servant, and their allowance, 15 Pagodas per month, which, considering their former situation in life, as well as the propriety of their demeanour since they were placed under restraint, we were of opinion, ought to be increased.

From Mr. Wallace, in Cons., 12th October.
To Government, in Diary Cons., 19th November.

214. It was proposed by the Collector that the allowance should be increased to 30 Pagodas per month, and he submitted whether the increase should not be permitted to have a retrospective effect, but preferably to this arrangement, we recommended that the allowance should be fixed without retrospect at forty Pagodas per month.

From Government, in Cons., 8th January 1808.

215. In this recommendation the Governor in Council concurred.

ZILLAH RAMNAD.

216. Under the orders of the Governor in Council of the 27th January 1807, a temporary remission of part of the Revenue of Fusly 1216 was recommended by the Collector in favor of a few of the Zemindars of this Zillah, but we refused our acquiescence in this recommendation, because it did not appear to us that the cases adverted to were of that extreme nature which Government had in contemplation when those orders issued; it was sufficiently known that the season in the Southern had been far less unfavorable than in the Northern countries; and we conceived that the high price procurable for the actual produce must have gone a great way towards compensating for any deficiency with respect to the quantity.

In Diary Cons., 29th January 1807.
From Mr. Kinloch, in Cons., 26th October 1807.

217. The necessary instructions were accordingly given for carrying the Regulations into effect; but the assessment on the sub-divisions proposed to be sold appearing not to have been correctly apportioned, the Collector has been required to revise it—in the meantime however we have the satisfaction to observe that the balances have been reduced to the small sum of Pagodas 3,671-28-18.

To Mr. Kinloch, in Diary Cons., 29th October 1807.

218. In our last General Report we recited a communication to the Governor in Council regarding a dispute between the Zemindars of Eliapoor and Cadumboor in this Zillah.

Paras. 491 to 501.

219. It had been intended to have made Government a party in this suit under the provisions of Section 15, Regulation II. A. D. 1802, but from the explanation furnished by us it has been since satisfactorily shown that Government had no interest or concern in the cause, and it was accordingly the intention of the Governor in Council to acquaint the Judge and Magistrate of the Zillah Court of Ramnad that the redress solicited by the Zemindar of Codumboor in the petition which was referred to us could not be granted.

From Government, in Cons., 19th November.

220. With respect to the apparent error which had occurred in the conduct and termination of the Original Suit, the Governor in Council deemed it proper to observe that the correction of it must depend on the Courts of Judicature, and that Government did not possess any right of interference to overrule the decree which might be passed; but as the ends of justice might be promoted by instructing the plaintiff relative to the cause of the error, and to the means of procuring a review of the judgment passed by the last Court into which the suit had been carried, the Governor in Council desired that, in issuing the necessary instructions to the Collector of the Zillah for the defence of the present suit, in the event of the prosecution being continued

we would authorize him to communicate to the plaintiff such advice as might appear applicable to the nature of this case.

To Mr. Kinloch, in Diary Cons., 23rd November.

221. The necessary communication was accordingly made to the Collector.

MADURA AND DINDIGUL.

222. In the last General Report, we recited in detail our address to the Governor in Council respecting the uniform failure of the Dindigul Revenues since the period when they were permanently fixed.

223. The whole of the Estates being under assumption, it became necessary to determine on some mode for their future management, and it was resolved after due deliberation to adopt a Village Settlement for three years, on progressive rents, as the most likely mode of retrieving the effects of a succession of calamitous seasons, superadded as it appeared to over assessment of the lands, and as affording meantime full opportunity for investigation and decision with regard to their future disposal.

224. A copy of our instructions to the Collector on this occasion was submitted for the information of the Governor in Council, and we shall have the honor to communicate the result so soon as the Settlement shall have been completed and the Collector's Report received.

To Government, in Diary Cons., 19th November.
In Cons., 31st August 1807.

225. With our address to the Governor in Council under date the 16th November last, we had the honor to submit a petition from the wife of the late Poligar of Pulney.

226. On inquiry and reference to records, it appeared that the late Poligar, while in confinement at Dindigul, was in the receipt of an allowance of thirty Pagodas per month, which, after his removal to Madras was increased to fifty Pagodas, that he died in the year 1803, and that no provision so far as we could trace was continued to the family.

227. It was stated by the Petitioner that after waiting a long while on the Collector, she was informed by him that he had referred her case to the Board; but as no such reference could be discovered, we called upon the Collector to afford such an explanation as might enable us to form a judgment of the merits of the claim preferred.

To Mr. Parish, dated 12th, in Diary Cons., 14th Sept. 1807.

228. We were informed in reply that the family of the late Poligar of Pulney had never enjoyed a Pension from the Company; that since the assumption of the Pollam in the year 1795, they had resided under the protection of the Poligar of Aigoody; but that, owing to some misunderstanding, the Petitioner had now withdrawn from that protection; that she requested permission in the month of May last to proceed either for the purpose, as she stated, of performing some religious ceremonies to the memory of her deceased husband, but that no application for subsistence was ever made by her, nor any reference to the Board submitted by the Collector on the subject.

From Mr. Parish, dated 4th, in Cons., 19th October 1807.

229. One of the objects of the Petitioner in proceeding to the Presidency appeared to have been the restoration of the Pollam to the late Poligar's family; this of course was out of the question, but we observed that it would remain for Government to determine whether, as the family claimed, though late, a provision from the Government, such provision ought not to be granted —if granted, we were of opinion that it should not exceed the original allowance to the late Poligar of 30 Pagodas per month.

From Government, in Cons., 8th January 1808.

230. In this proposition the Governor in Council was pleased to acquiesce.

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TINNEVELLY.

See last General Report, 10th October 1807.
From Government, in Cons., 28th January 1808.

231. In an address under date the 21st September last, we reported on the Settlement of the Revenues of this Province for Fusly 1216, the result of which we were informed in reply was considered to be satisfactory.

232. The Governor in Council was satisfied that the punjah Teerwa required revision, although the information furnished by Mr. Hepburn on this subject had appeared to us defective, and the Governor in Council accordingly confirmed the conditional authority which we had granted to the Collector for this purpose, relying on his being enabled to satisfy us of the expediency of the measure in every instance in which it might be adopted.

233. The Governor in Council confirmed the Settlement formed by Mr. Hepburn of the Revenues of Tinnevelly for Fusly 1216 at Star Pagodas 6,22,722-15-71, showing an improvement in the ordinary receipts to the extent of Star Pagodas 23,635-37-50.

To Government, in Diary Cons., 19th November.
From Mr. Hepburn, in Cons., 12th October.
To Mr. Hepburn, in Diary Cons., 26th November.
From Government, in Cons., 8th January.

234. With our address under date the 16th November last, we had the honor to submit seven proposals for the rent of the Chank Fishery at Tutacorin for the current Fusly—the highest proposal was that of Shaick Sallemon, amounting to Porto-Novo Pagodas 12,411, which we accepted and Government approved.

235. In our last General Report, we noticed an application from the Collector of this District to be permitted to receive the usual commission of 12 per cent on the amount of the Revenue derived from the Pearl Fishery, in addition to the ordinary amount of salary and commission from the Land Revenue, to which Collectors are limited by the restrictive orders of Government.

236. We were informed in reply that it was not in the power of the Governor in Council to grant this request, but that it would be recommended to the favorable consideration of the Honorable Court of Directors.

From Government, in Cons., 19th November.

COIMBATORE.

237. In our last General Report we noticed the Settlement of the Revenues of this Province for Fusly 1216.

238. The Governor in Council was pleased to confirm that Settlement at the amount of Star Pagodas 5,78,985-18-8 being a decrease below the Revenue of the preceding year of Star Pagodas 4 2,416-12-35.

From Government, in Cons., 28th January 1808.

239. The Governor in Council considered the different effects which had been produced in the Northern and Southern Divisions of Coimbatore in opposition to the reasoning which suggested itself on a comparison of the assessments established in each respectively, to be a proper object of our inquiry, and we were informed that the Governor in Council would accordingly expect to receive a communication of the result of our investigation—the realization of the Revenue, exclusively of a small balance of the Hill rent of Danaigumcata, was considered to be satisfactory.

See last Report, Para. 663.

240. On the subject of the state of this Province, a detailed Report had since been submitted to Government by Mr. Hodgson, to which, and to the Resolutions of Government with reference to it, we deem it sufficient to refer.

In Cons., 29th January 1808.

241. We observe that the information furnished by Mr. Hodgson has established to the satisfaction of the Governor in Council the expediency of the measure above adverted to, of reducing the assessments which prevailed in the Southern Division to the same rates as those of the Northern Division.

See last General Report, dated 10th October 1807. From Government, in Cons., 23rd November 1807.

242. In our address under date the 31st August last, we reported on the Revenues of this Province for Fusly 1215, and we had the honor to receive the orders of the Governor in Council in reply under date the 28th October.

243. The cause of the defalcation of the Land Revenue in Canara in the last Fusly was considered to have been satisfactorily explained, and the Governor in Council had therefore no hesitation in confirming the Settlement of Fusly 1216 at Star Pagodas 6,90,376-31-52, being less than the amount of the Settlement of the preceding year in the sum of Star Pagodas 29,644-41-26.

244. The impolicy of Government retaining in its own hands the proprietary right in lands of considerable extent we were informed had been too fully established to admit of doubt at this period, and the proposed alienation of the escheated Estates in Canara to respectable persons who would engage to be responsible for the ordinary Land Tax, appeared to the Governor in Council to be calculated to promote the industry, and increase the prosperity of the Province. The Governor in Council accordingly approved and confirmed the instructions which we had issued to the Collector for the disposal of those Estates.

245. The Governor in Council concluded that the balance of the Land Revenue which appeared to have occurred from the ignorance of a Tahsildar, would be realized.

246. The fluctuations in the produce of the other branches of Revenue appeared to be satisfactorily explained, and not to require particular observation, with the exception of the Haulet duty collected on Betel and Pepper. The Governor in Council concurred in our reasoning on this subject, and considered it to be unnecessary and inexpedient to adopt any permanent measures for altering the mode of realizing the Revenue from those articles.

247. The Governor in Council accordingly confirmed the instructions which we had issued to the Principal Collector to reduce the rate of Haulet duty, in proportion to the diminished state of the markets of foreign consumption, if he should be of opinion that the measure was indispensable; but the Governor in Council expressed a hope that the necessity for this measure would shortly cease.

248. The Governor in Council observed with much satisfaction the favorable inferences which we had stated respecting the prosperous state of the Revenues of Canara, notwithstanding the defalcation of the expired Fusly, and was well pleased to find that Mr. Sub-Collector Gowan had acquitted himself in the discharge of his duty so as to attract our commendation.

From Mr. A. Read, dated 15th May, in Cons., 18th June 1807.

249. On the occasion of submitting his Jummabundy for the late Fusly, the Principal Collector in Canara represented the necessity of undertaking a general repair of the Pagodas, &c., in that Province, but we informed the Collector that before we could recommend the disbursement which he had proposed on that account, we were desirous of being informed of the extent to which the allowances to the Pagodas exceeded the Revenues derived by Government from their lands and privileges, whether any charge of the above nature had at any former period been borne by the Circar, and if not, whether, with due economy, a proportion of the allowances to the Pagodas might not be set aside for the repayment to Government by instalments of the amount which might be eventually advanced for the purpose in question.

From Mr. A. Read, dated 25th September, in Cons., 26th October 1807.

250. The letter which we received in reply contained the information desired—it thence appeared that the current expenditure of the Pagodas fell short of their Revenues in the sum of Star Pagodas 432-3-1-58 only annually, but that the Collector had been enabled by certain reductions of expense to augment the surplus to the sum of Star Pagodas 1,670 annually.

251. The estimated expense of the proposed repairs was Star Pagodas 16,999-18—the whole of which if authorized we were informed would not be disbursed until the fourth year; in the meantime the surplus would accumulate, and Government be fully indemnified at the end of ten years.

To Government, in Diary Cons., 19th November.

252. Under the explanation given by the Collector, we were satisfied of the propriety of affording assistance towards the completion of the repairs, and the arrangement which had been proposed appeared to us to be the best that could be adopted—we therefore recommended that authority might be granted for the gradual disbursement of the sum above stated, viz., Star Pagodas 16,999-18.

From the Secretary to Government, in Cons., 8th January 1807.

253. On this explanation the Governor in Council was pleased to authorize the gradual disbursement of Star Pagodas 16,999-18 in a period of three years in repairing the religious edifices of the Hindu inhabitants of Canara as it appeared that Government would be indemnified for this disbursement in ten years from the surplus Revenues received from the lands appropriated to the support of these institutions.

From the Secretary to Government, in Cons., 5th January.

254. Under date the 5th ultimo, the Governor in Council was pleased to refer to us the Report of a Committee appointed at Bombay for the purpose of taking into consideration the degree of encouragement proper to be given to the cultivation of a particular species of Hemp in Canara.

255. We had been informed that the Honorable Court of Directors had directed a particular degree of care to be given to the cultivation in Bengal of the Crotolaria or Sun Hemp, and that it had accordingly been prosecuted there with considerable attention and success.

256. Adverting to the present dependence of Great Britain on Foreign States for this important article of Naval Store and to the various vicissitudes, which in the fluctuating state of European politics, might prevent the supply of it, we coincide in the opinion expressed in the despatch from Bombay of the good policy of resorting to every probable means for relieving ourselves from this dependence, and providing within our own territories the means of supplying cables and cordage.

See last General Report, Paras. 721 to 728. To the Acting Chief Secretary to Government.

257. We were formerly of opinion that the encouragement mentioned in our letter under date the 30th April last was sufficient; but, as on a re-consideration of the subject further encouragement appeared to be desirable, we thought that it would be better to grant a bounty on exportation than to ensure a market for the produce, especially at the high price which had been suggested.

258. It appeared however to us that any encouragement beyond that which was before proposed of a free occupation of land, and a free exportation of produce, ought to be left to the Government of Bombay, to whom the object was one of more immediate interest than to this Government.

From the Secretary to Government, in Cons., 2nd February.

259. We were informed in reply that the Governor in Council concurred in the opinion which we had expressed regarding the encouragement to be afforded to the cultivation of Hemp in Canara, and that it had accordingly been communicated for the information of the Governor in Council of Bombay.

In Cons., 11th January.

260. In a letter from the Secretary to Government under date the 1st ultimo, was referred for our consideration and report, a request from the Government of Bombay, that the exemption from duties which it appeared have been recently granted on their application in favor of the Malabar timber, might be extended to timber, the growth of Canara.

261. The same reasons we observed which might have induced the Governor in Council to comply with a former application of the Bombay Government for exempting the Malabar timber from duty, it was presumed would equally operate in favor of the extension requested.

To the Acting Chief Secretary to Government, in Diary Cons., 14th January 1808.

262. If, by the exemption, the growth of timber would be in any degree promoted, or its transit facilitated, the expediency of the measure, we remarked, could not be doubted; but if it produced no other effect than that of lessening the price in a trifling degree to the purchaser, we conceived the object to be inconsiderable—the price, we remarked, would be reduced in appearance only, because the reduction would be effected by sinking what would otherwise be available.

263. In reply the Governor in Council desired that the exemption which was granted in favor of the timber trade of Malabar might, on the principles which governed the adoption of that measure, be extended to the Province of Canara.

From the Secretary to Government, in Cons, 2nd February 1808.

MALABAR.

See last General Report, dated 16th October 1807.
From the Secretary to Government, in Cons., 19th November.

264. On the Revenues in Malabar for Fusly 1216, we had the honor to address the Governor in Council under date the 5th October last, and we have since had the honor to receive the orders of the Governor in Council in reply.

265. We were informed that the Governor in Council had much satisfaction in observing that the Revenues of the Province of Malabar had continued to improve; notwithstanding a decrease had occurred in the aggregate amount from the relief which it was deemed expedient to show to the cultivators of pepper in the expired Fusly.

266. The Governor in Council was accordingly pleased to confirm the Settlement of the Revenues of Malabar for Fusly 1216 at Star Pagodas 6,02,695-31-79, being a decrease of Star Pagodas 10,639-34-36 below the Revenue of Fusly 1215.

267. Our observations respecting the operation of the Monopolies of Tobacco and Salt in the Province of Malabar were in entire concurrence with the opinion of the Governor in Council, who also adopted our reasoning with respect to the inexpediency of hazarding the consequences of exciting discontent among the inhabitants of the Province by adopting the complicated plan suggested by the Principal Collector for raising an augmentation of Revenues comparatively small from the article of pepper. The mode which we had proposed of assessing the land on which pepper may be cultivated with reference to the nature of the soil, appeared to the Governor in Council to be more conformable to justice, and sound policy; but as our opinion appeared to be adverse to re-imposing immediately the direct tax on pepper, we were informed that the Governor in Council would defer the adoption of this measure.

268. We were further informed that the Governor in Council had deemed it to be proper to refer the paragraphs of our letter which related to this subject for the consideration of the Board of Trade, in order that such a rate of duty might be established on the exported pepper from Malabar as might appear under all circumstances politic and expedient.

ISLAND OF SERINGAPATAM.

269. Since the date of the last despatch, nothing connected with the Revenue administration of the island of Seringapatam has occurred to require notice in this Report.

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PRESIDENCY.

270. Under the authority communicated in the letter from the Chief Secretary to Government of the 18th July last, orders were issued for the substitution of the sale of Batavia for that of Country Arrack within the limits of Madras, and the several divisions were rented as usual by public auction on terms sufficiently advantageous, but before the prescribed deposit was made or the licenses issued, the persons whose offers had been accepted refused, on different pretences, to ratify them, and it was in consequence deemed advisable to authorize the issue of licenses to vendors individually, without the intervention of renters or divisioners as they are usually denominated.

Vide last General Report, Paras. 826 to 830.
To the Collector of Madras, dated 24th, in Diary Cons., 27th July 1807.
From the Collector of Madras, dated 17th and 20th, in Cons., 20th August 1807.
To the Collector of Madras, dated 27th, in Diary Cons., 31st August 1807.

271. We were the more readily induced to authorize the adoption of this expedient, because an expectation was held out by the Collector that he should in the course of a short time be enabled to dispose of separate licenses for single shops to the extent of the number of shops for which, on an average, the divisions had heretofore paid, but this expectation having, as it appeared, entirely failed, a proposal was subsequently received and submitted by the Collector for a contract, or exclusive sale of Batavia Arrack.

From the Collector of Madras, 26th October, in Cons., 29th October.
From Do. 3rd November, in Cons., 5th November.

272. The proposers engaged to open seventy-six shops, and to pay the daily tax of two Pagodas each, provided the exclusive sale were continued to them for two years, or if the term were extended to three years, they engaged to open eighty shops—they at the same time stipulated for the extension of the limits of the sale to the Land Custom Metto's, and for a restriction upon the number of Punch houses to thirty-five, the number at present licensed.

273. To enable us to judge how far the terms of this proposal were eligible, we required the Collector to show the amount which it would produce on comparison with the Revenue derived from Country Arrack in the last year, after allowing for the remission which it might become necessary to grant to the Arrack Renters in the Zillah of Chingleput in consequence of the proposed extension of the limits, and taking into consideration the reduction which it was conceived might be effected in the establishment for collecting the branch of Revenue, in the event of the plan of exclusive sale being adopted.

To the Collector of Madras, dated 12th, Diary Cons., 16th November 1807.

274. From the reply of the Collector it appeared that if the proposal of opening seventy-six shops for the sale of Batavia Arrack for two years were accepted there would be an annual loss of Revenue, on comparison with the Revenue of last year, to the amount of Pagodas 3,779, and that if the proposal of opening eighty shops for three years were accepted, the annual loss of Revenue would amount to Pagodas 859. It further appeared that the expense of collection would be reduced in the sum of Pagodas 16 only per month or 192 Pagodas per annum.

To the Acting Chief Secretary to Government, in Diary Cons., 14th January.
From the Collector of Madras, dated 22nd December, in Cons.

275. With this letter the Collector submitted an offer for the exclusive sale of *Country Arrack* for a period of three years, affording an *increase* of Revenue, on comparison, to the extent of Pagodas 3,747 annually, with unexceptionable security, while the security tendered by the proposers for the exclusive sale of Batavia Arrack appeared to be only personal security, and did not extend beyond one year.

276. The existing plan of receiving the daily tax from individual vendors we thought might under proper rules prove ultimately to be the best, but established as it was merely, as a temporary expedient, it did not appear to have succeeded, and a defalcation of this branch of Revenue had ensued—some change, therefore, being immediately necessary, it was for consider-

ation, whether to revert to the former mode of farming the sale of *Country* Arrack by divisions to the highest bidder, or, whether an exclusive sale of Country Arrack, or an exclusive sale of Batavia Arrack, should be established.

277. It appeared that a preference is given by the Natives to Country Arrack, and that under any mode of management a larger Revenue would be derived from its sale than from the sale of the other. With respect also to its quality, the Collector remarked that "whether the "different sorts of liquor sold under the name of Batavia Arrack, be less pernicious than Country "Arrack manufactured under proper regulations, had been by no means demonstrated."

278. On the other hand we had understood that the substitution of the sale of Batavia for that of Country Arrack was considered by the Committee of Police to have had a beneficial effect, in restraining the irregularities arising from excess, and that it was regarded by the Medical Board as a salutary measure, particularly as respected the health of the European Troops.

NOTE. It is sold 5 per cent., dearer.

279. How far these opinions might be well founded, we had not the means of ascertaining; it was deemed proper to notice them as they might influence the decision of the Honorable the Governor in Council on the question submitted with regard to the future arrangement.

280. We concluded by observing that if an exclusive sale should be determined upon whether of Country or of Batavia Arrack, it would be more consistent with the established rules of policy that proposals should be invited by public advertisements.

To the Acting Chief Secretary to Government, in Diary Cons., 25th January.
From the Collector of Madras, dated 21st, in Diary Cons., 25th January 1808.

281. We subsequently had the honor to submit a further proposal for the exclusive sale of Foreign Arrack within the limits of the Presidency.

282. The proposers engaged to open eighty-two shops, the tax on which, at the regulated daily rate of two Pagodas each would amount annually to Pagodas 59,860, being an increase, on comparison with the Revenue derived from the sale of Country Arrack in the last year, to the amount of Pagodas 600, allowing for the estimated deficiency of receipts in the Zillah of Chingleput, in consequence of the proposed extension of the Madras limits to the Land Custom Mettoos.

283. On these terms the proposers offered to conclude a contract for three or five years and their security extended to the whole period.

284. The stipulation which the proposal contained with respect to the licensed Punch houses, appeared to us, as it did to the Collector, to be free from objection.

285. We had been led to believe that the terms of this proposal were as favorable as any which could be expected, and we observed that if a preference should be given to the sale of Foreign Arrack, we should be disposed to recommend its acceptance unless it should be deemed preferable to advertise for proposals.

286. We were informed in reply, that in the opinion of the Governor in Council the object of securing the largest Revenue from the consumption of spirituous liquors with satisfaction to the population of the Presidency, would be attained by continuing the system to which the Natives had been accustomed, with such modifications and improvements as experience might suggest.

From the Chief Secretary to Government, in Cons., 8th February.

287. The detailed instructions under which the sale of country Arrack ought to be permitted it was observed might be matter for consideration, but the Governor in Council had no hesitation in declaring his opinion to be decidedly in favor of the principle of issuing Licenses to individuals keeping shops for the disposal of it in retail.

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288. The proposals submitted were under the foregoing explanation rejected; and the Governor in Council desired that the system of licensing the retail sale may be reverted to—the necessary instructions were issued accordingly to the Collector.

To the Collector of Madras, in Diary Cons., 11th February.

289. Since the date of our last General Report, Mr. Murray the late Collector of Madras has been appointed to the situation of General Agent for the Salt Monopoly, and Mr. Ogilvie to the situation of Collector of Madras.

From the Secretary to Government, in Cons, 16th November.

MOYEN ZABITAH, &c. CHARGES.

290. On receiving the orders of Government, under date the 21st March last, we informed the Collectors generally:—"That as the Honorable Court of Directors had in a recent Despatch expressed in strong terms their disapprobation of the amount of the different branches of public expenditure under this Presidency, and in a particular manner had adverted to that of the Revenue Department, it was our intention to enter on a minute examination of the present establishment and charges of the several Collectors and to compare them with each other, in view that every reduction might be effected, which consistently with the attention due to an efficient administration of the Revenues should appear to be practicable."

In Cons., 2nd April 1807, Circular letter.
In Diary Cons., 25th May 1807.

291. In furtherance of this object, the Collectors were strictly enjoined to regulate their Moyen Zabitah and other charges with the greatest economy, and cautioned against allowing any consideration to operate against the reduction of their establishment and every description of charge to such a scale, as should not exceed in point of expense the amount which might be really and indispensably necessary. The Moyen Zabitah of the Collector of Dinagepore which had been then recently received from Bengal, although applicable to settled Districts only was circulated to all, with the view of exciting Collectors to every practicable reduction.

292. This impressive call had the effect of inducing the Collectors generally to revise their establishments with care, and in some instances to curtail them. Messrs. Alexander, Hepburn, Warden, Read and William Garrow effected the most considerable reductions. The other Collectors declared further diminution impracticable, and by comparing the expense with the duties to be performed, and shewing the centage on the gross collections, endeavoured to evince the moderation of their charges. We carefully examined the whole of the estimates and again addressed those Collectors, whose charges appeared susceptible of further reduction and exhorting them to endeavour to conduct their duties with a still more limited establishment; in the meantime the several estimates were submitted to Government for sanction with a detailed address under date the 7th December last.

Circular letters to the Collectors of the settled and unsettled Districts, dated 30th November, in Diary Cons., 3rd October 1807.

293. The remarks which follow correspond with our communications to the Collectors, and we trust our wishes will be complied with: at the same time we must observe that the actual and farther eventual reductions will not form a saving to any considerable amount, we apprehend that, while the detailed system of Ryotwar rents continues, our charges must likewise continue on their present footing. The moderation however of our charges in Districts permanently settled even by comparison with Bengal will not, we presume, be disputed.

294. At the time of submitting the estimate it was not practicable for us to state either the total expected charge for Fusly 1217, or, to compare the estimated with the actual expense for the expired Fusly; although forms were furnished to the Collectors, their Statements did not contain the same information; and the non-transmission of the Tanjore Statements for reasons stated under that head rendered all comparison at the time impracticable. We informed Government however that it was our intention to take an early opportunity after the expiration of Fusly 1217, of comparing the actual charges of that year with those of Fusly 1216, and trust

we shall be able to shew a material diminition of expenditure. In the meantime we obtained and submitted a Statement of the actual charge for Fusly 1216, and compared in the latter part of this Report their amount with those of Fusly 1215.

295. Under the discretion vested in us, we granted Tent allowance for three months to Collectors of Zillahs, and to Collectors in unsettled Districts for twelve months; from those to whom this indulgence was granted we required a vigilant attention to the Statements of the present Fusly, and an active exertion to restore to prosperity those parts of their country which may have suffered by the late drought. While this allowance is considered necessary, and where, as in unsettled Districts, the presence of Collectors is required at various periods for various purposes in different parts of their districts, it seems to be impracticable for them to disband their establishments for two or more months. The advantage to the people and to the public from a Collector's travelling frequently through his District are certainly not to be put in competition with the expense of the Tent allowance.

296. We required the Agent of Salt Monopoly to revise the establishments in the Salt Department, and did not therefore interfere with them in this Report—but the estimated amount of charges in this Department was included by some of the Collectors in the Statements transmitted to us.

297. Previously to entering on a detailed examination of the charges of each District, we deemed it necessary to offer a few preliminary observations with reference to the Dinagepore Moyen Zabitah, and the generally received opinion that the charges of the Revenue Department on the Coast are heavier than in Bengal, similar observations had been frequently made by us, and particularly in our address of 21st July last; but as they were peculiarly applicable when the Statement of charges was under consideration, we took that occasion to recapitulate them.

* The Collections of Fusly 1215 are taken includes the smaller branches of Revenue, Vizagapatam Salt, Arrack, &c.

298. 1*st*—That out of a total annual Revenue of Star Pagodas * 12,847,776-12-21, the sum of Star Pagodas 2,913,199-27-36 only is settled in perpetuity.

299. 2*ndly*.—That with the exception of the Revenues of the ancient territory of the Company, and of the Province of Malabar, the remaining territorial Revenue has been acquired since the Mysore War of 1799.

300. 3*rdly*.—That in all the territory acquired since 1799, our mode of management is the most detailed that can exist; we have neither farmers of Districts, nor farmers of villages, the Settlement is made annually, and the Revenue so collected from each cultivator of the land; consequently, while we receive all the profit of intermediate farmers, we incur all the expense of this detailed system of management.

301. 4*thly*.—That a practice has obtained in several Districts which is not general, and we believe not customary in Bengal, of bringing to account as Revenue, and as charges, alienations of Revenue made for the endowment of Pagodas, Mosques and other charitable purposes; and even in some cases, the value of land assigned to the ordinary and customary Village Officers such as Curnum, Taliary, &c; hence, although the nett Revenue is not affected by this arrangement, a delusive appearance is given to the charges, the addition to the charges being in a much larger proportion than the addition to the gross Revenue.

Charges.
Pagoda and Mosque allowance.

	S. P.	F.	C.
Actual in Fusly 1216 ...	213,033	39	32

302. 5*thly*.—That as our management in so large part of our territory is so detailed, the sums required annually to aid cultivation are considerable and greater than can be required in a settled country.

Advances for cultivation.

	S. P.	F.	C.
Actual in Fusly 1216 ...	262,068	9	76

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303. 6*thly*.—That as a large portion of our territory has been but recently acquired, as the Ceded Districts and Carnatic in particular had previously to our acquisition of them, been greatly neglected; our expenses for ordinary and extraordinary repairs of tanks and watercourses and other purposes of irrigation have been, and must continue to be proportionately great; and the increase which Revenue derives although adequate and considerable does not appear so great in account as the amount of charges:—the annual disbursements for clearing the numerous aqueducts in the Tanjore country is a charge heavy, and we believe unknown in any other Province of India.

Repairs of tanks.

	S. P.	F.	C.
Actual in Fusly 1216 ...	1,34,248	1	55

	S. P.	F.	C.
Actual in Fusly 1216 ...	28,141	5	83

304. 7*thly*.—That owing to the dispersed situation of our Salt pans, the nature of the manufacture, the number of claimants to pensions and other allowances on the Salt Revenue, the total charge on that Revenue is considerable and disproportionate to the charge of collecting a settled Land Revenue—the Salt Pans moreover being chiefly situated in Districts of which the Revenue has been permanently settled; the centage of charges collection is somewhat increased by the total charges for Land and Salt Revenue being blended—the charge of collecting the fixed Revenue is also apparently augmented by small portions of the Carnatic* and of foreign† Settlements where conveniently situated, being annexed to the charge of Collectors in the nearest Zillah; thus higher Huzzoor Establishment is required in those Zillahs than would otherwise be necessary.

* Palnaud is added to Zillah Guntoor.
Satewaid is added to Zillah Chinglepat.
Madura is annexed to Dindigul.
† Policole, &c., Dutch villages are under the Collector of Zillah Rajahmundry, who has likewise extensive Salt Pans within his Zillah Pulicat and Sadras. Dutch Settlements are managed by the Collector of Zillah Chinglepat.

305. 8*thly*.—That in the Ceded Districts in Malabar, in Ganjam, Rajahmundry, Vizagapatam, in the Southern Pollams and other Districts, a heavy disbursement has been made in the Revenue Department for the preservation of the peace of the country, and even for garrisoning forts, under the several denominations of Military Peons, Sibbendy Corps, Police Corps, Morawur Battalion—the disbursements on account of these Corps are exclusive of the regular Military stationed in the District—these though not brought under the immediate head of "Charges of Collection" constitute a part of the total charge to be deducted from the nett Revenue.

Military Peons.

	S. P.	F.	C.
Actual in Fusly 1216. ...	1,53,778	29	19

Police Charges.

	S. P.	F.	C.
Actual in Fusly 1216. ...	1,41,814	37	50

Part of the Sibbendies or Military Peons have been transferred to the Magistrates.

306. 9*thly*.—That the Malikana or allowance paid to the former Rajahs of Malabar amounting to more than 80,000 Star Pagodas per annum, the pension paid to the Foujdar of Masulipatam granted in 1768 when we obtained the Circars have hitherto been charged in the Revenue Accounts, and constitute a part of the total charge to be deducted from the nett Revenue: although Revenue may be said to have benefitted by the removal of the Rajahs of Malabar from the management of their countries, and by the resumption of the Jagheer of the Masulipatam Nabob, yet the total gain to Revenue bears no proportion to the total addition to charges; so that in general accounts, where totals only are exhibited, this arrangement is unfavorable in *appearance* to the Revenue administration of the Coast.

Per annum about 1,00,000 Rupees.

In Fusly 1216.

Sea Custum duties refunded ...			
Commission refunded			
Total...			

307. 10*thly*.—That "Sea Custom duties refunded," and salary and commission not received have been brought to account as receipts and disbursements: the addition thus made to Revenue was trifling;

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"Duties refunded." By the Sea Custom Regulations, goods exported at an out-port were charged with an Export duty according to the valuation there; if they went to distant quarters they were free and not heard of, but if the same goods were imported at Madras, the Import duty was levied at the Madras tariff rate, and the first out-port duty was deducted; therefore these deductions formed the "Duties refunded," whereas strictly speaking the Madras duty was an addition and not a deduction, remission, or refund.

though to the charges considerable; the head of "Duties refunded" was erroneous and should not have appeared in account, no duties or only a very small portion having ever been refunded: and the commission should have been charged to the extent only received by the Collector.

308. In order to render unnecessary a detail of figures in the body of our Report, we prepared in a separate book Comparative Statements of the charges as estimated for Fusly 1216 and of those proposed for Fusly 1217, to which we requested reference for the detail of charges in each District.

Zillahs or Districts of which the Revenue is permanently stated.

ZILLAH GANJAM.

309. The Collector of this Zillah paid a very commendable attention to the orders of the Board of the 21st May last, urging the necessity of every practicable reduction of the public expenditure. On an attentive consideration of the charges estimated for Fusly 1217, we recommended that the amount estimated by the Collector inserted in page 1 of the Book of Statements should receive the sanction of Government.

From Mr. Alexander, dated 25th July, in Cons., 14th August 1807.

310. The total sum on which sanction was required was Star Pagodas 26,808-12-60 shewing an actual decrease of Charges of Star Pagodas 297-11-60. The actual decrease effected on servants and pensions was nearly 1,400 Star Pagodas, but there was an estimated increase under the head of Salary and Commission of Star Pagodas 906-37-65, arising as well from the appointment of an Assistant to the Collector, which caused an increase of Star Pagodas 600 per annum, as from the Collector drawing the full amount of Star Pagodas 11,000 per annum as salary, while as he had not been a complete year Collector, the amount in Fusly 1216 was not so great.

In a letter to Government, dated 7th, in Diary Cons., 21st July 1806.
In a letter from Government dated 9th, in Cons., 28th August 1806.

311. The circumstances under which Mr. Alexander in a country permanently settled draws the allowance above stated were already known to the Governor in Council.

312. The reduction which Mr. Alexander had been able to effect in the list of pensions appeared to be just.

313. We observed that we should on all occasions endeavour to effect a further reduction under this head; and that at such early period, as we could obtain the necessary information, it was our intention to revise separately the whole of the pension list.

314. The expenses estimated under Charges Extraordinary were principally for the completion of a bridge over a nullah near Ganjam for vaccination, and rewards for killing tigers; the sum required to build the bridge had been sanctioned, and in the other heads of Disbursement it did not appear practicable to effect any reduction.

315. The collections from Zillah Ganjam were estimated for Fusly 1217 at Star Pagodas 2,92,300-0-0.

The charges of collection were	Star Pagodas	6,765	0 0
The salary and commission		11,840	0 0
	Total...	18,605	0 0

the first sum being 2-13-16 per cent., the latter sum 4-2-10 per cent., the total 6-15-26 per cent., on the estimated Revenue of Fusly 1217.

316. The general charges for Fusly 1217 were estimated at 8,203-12-60, being 2-33-70 per cent. on the expected Revenue of Fusly 1217.

317. The total of all expected disbursements was Star Pagodas 26,808-12-60, or 9-7-16 per cent. on the Revenue of Fusly 1217.

ZILLAH VIZAGAPATAM.

318. The Collector of this Zillah did not make any reduction in his establishment under the orders transmitted to him, on the plea that he effected a decrease in the preceding Fusly, and that the price of provisions have of late been enhanced.

From Mr. Churchill, dated 1st, in Cons., 17th September 1807.

319. On a full consideration of the circumstances of this Zillah, and referring to the large proportion of the Revenue paid by one Zemindar,* we were of opinion that a further reduction is practicable, because we were not aware of any causes that render a larger establishment of English Writers necessary in Zillah Vizagapatam than was employed in Zillah Ganjam, or that the pay of the head servant need be more—we observed therefore that we should point out to Mr. Churchill the practicability of either dispensing with the services of some of the persons employed in the English Department, or of reducing their pay—nine persons were employed under the denomination of Accountant, Cash-keeper or Writer—the salary of the Sheristadar we thought might be reduced to thirty-five or to forty Star Pagodas per month, being the sum allowed to this description of servants in other Zillahs. Mr. Churchill we doubted not would pay ready attention to our suggestions and make the reductions accordingly. In the meantime we submitted charges as estimated in page—— for sanction.

* Narrain Rauz of Vizianagram.

320. No further explanation on the foregoing charges appeared necessary; the Collector omitted to charge salary and commission. His allowance is limited to Star Pagodas 4,800 per annum.

321. The total collections were estimated for Fusly 1217 at Star Pagodas 3,47,085-30-0.

The Charges Collection were estimated at Star Pagodas...	3,819	18	0
Salary and Commission	4,800	0	0
Total...	8,619	18	0

The first sum being 1-4-17 per cent., the second sum 1-16-6 per cent., and the total 2-20-23 per cent., on the estimated collections for Fusly 1217.

322. The Grand Total of Charges was Star Pagodas 12,197-14-65 or *3-21-47 per cent. on the same Estimate.

ZILLAH RAJAHMUNDRY.

323. The Collector in this Zillah made a reduction in his proposed establishment of about 11 Pagodas per month; considering the extent of his Zillah and the number of Zemindars under the Collector, we considered the list of servants as proposed to be moderate; we observed however that we

From Mr. Long, dated 26th July, in Cons., 3rd August 1807.

should point out to him that the Lascars should be paid out of his tent allowance, and that only one Mussaljee was allowed in other Zillahs.

324. Considering the sums of money which require to be shroffed, we recommended that the Collector should be permitted to entertain two Assistants to the Shroff, and that all fees whatever should be strictly forbidden, either to the Shroff or any other Native Officer.

325. The salary and commission in this Zillah is limited to Star Pagodas 4,800 per annum. The Collector remarked that a commission of one per cent. on his Revenue would yield 5,137 Star Pagodas. "That the Revenues of Rajahmundry including Salt and Abkary amount to Arcot Rupees 2,218,762 or Sicca Rupees 2,060,279 exceeding the Revenue of Dinagepore by Sicca Rupees 3,04,056, but that he receives less per month inclusive of his commission by Sicca Rupees 358-1-5 than the Collector of Dinagepore."

326. The charges of which sanction was required were stated in page 3 of the book.

327. The number of Salt Pans in this Zillah and the quantity of Salt manufactured is very considerable, and the duty of the Collector is therefore more laborious than in other Zillahs. Under these circumstances, we considered his Moyen Zabitah for Huzzoor servants moderate—he has also charge of some Dutch Settlements.

328. The actual collections for Fusly 1216 were Star Pagodas 5,77,467-10-58 and are estimated for Fusly 1217 at Star Pagodas 6,33,932-26-76.

The Charges Collection	6,680	8	37
Salary and Commission	4,849	30	4
Total...	11,529	38	41

329. The former sum is 1-2-21 per cent. on the estimated collections including Salt servants, who are estimated to cost 3 per cent. of the Salt Revenue, and the latter sum is only 32-10 Fanams 10 Cash per cent.

330. The General Charges were estimated at 22,598-5-64, of which 21,175-35-42 were for pensions alone. In this Zillah the pension list always been heavy; alienations of land to a considerable extent having been resumed at different periods. On the arrears due on account of pensions, &c., viz., 11,920-12-74, we intimated our intention to require a particular Report from the Collector. The total sum requiring sanction was Star Pagodas 34,848-25-52, which however included the proposed retrenchments. The total charges were on the estimated Revenue 5-20-70 per cent., which was in a great degree enhanced by the pension list in this District; the Collector's Establishment was extremely moderate.

ZILLAH MASULIPATAM.

331. The charges in this Zillah considering the various duties which the Collector has to perform of Sub-Treasurer and Mint Master, and in superintending the Arrack and Betel Farms in a large pettah were extremely moderate, and could not in our opinion be reduced—we observed indeed that the readiness which the Collector had shown to comply with our orders would induce us to restore the 5 Pagodas per month struck off from his head servant's pay, and to continue his allowance at 35 Star Pagodas per month if he should deem it still to be necessary. The number of writers we observed to be greater in this Zillah than in any of the preceding year, but the duties are also heavier.

From Mr. Fraser, dated 14th, in Cons., 24th September.

332. The charge requiring sanction was stated in page 5.

333. We observed that we should direct the Collector to address Government separately respecting the Mint Establishment.

334. The pension list is heavy in this District and must undergo a separate revision.

335. The estimated Revenue for Fusly 1217 exclusive of Salt, &c., was Star Pagodas 2,96,618—the Salt Establishment had been referred to the General Agent.

The Charges of Collection were stated at	8,130
Salary and Commission	4,800
Total...	12,930

336. The former sum is 2-31-9 per cent., the latter sum 1-25-8 per cent., and the total 4-15-7 per cent, on the expected Revenue.

337. The aggregate sum for which sanction was required was Star Pagodas 37,076-22-76, being 12-20-79 per cent. on the expected Revenue.

ZILLAH GUNTOOR.

338. Under this Zillah is included a portion of the Carnatic, viz., Palnaud of the annual value of about Star Pagodas 37,938-35-45. The list of servants for the management of these two Districts has always been very moderate, although from the addition of the Palnaud country the total centage must be higher than in Zillah Rajahmundry or Vizagapatam. The District of Palnaud also requires annual disbursement on account of advances for cultivation and for repairs of tanks.

From Mr. Hodgson, dated 21st August, in Cons., 4th September 1807.

339. An extra commission is allowed on the collection of Palnaud Revenue above the usual Zillah allowances.

340. The charges in this Zillah do not appear to require any particular remark—the extra Peons required for Palnaud, we observed, must be employed unless a part of the Revenue Corps be stationed in the country, but we concluded a reduction in that Corps would have been made on its transfer to the Judge.

341. Some of the pensions are merely allowances received by the Collector from Zemindars and paid to their relations, part is an allowance to claimants to the Palnaud District pensioned by the Nabob and the pension continued by the Company.

342. The collections were estimated for Fusly 1217 at Star Pagodas 4,28,062-13-52

The Charges of Collection	7,455	21	24
Salary and Commission	6,669	20	55
Total...	14,124	41	79

343. The former sum amounts to 1-31-12 per cent., the latter to 1-23-35 per cent., the total to 3-12-47 per cent. on the estimated Revenue.

344. The total charges were Star Pagodas 30 /15-37-3, or 7-6-31 per cent.

ZILLAH CHINGLEPUT.

345. The Collector in this Zillah has also charge of two Government Estates, a small District of the Carnatic, viz, Satowaid under Ryotwar rent of two Dutch Settlements and dependent villages, and a considerable extent of Salt Pans.

From Mr. Cazalet, dated 25th, in Cons., 31st August 1807.

346. The Collector proposed an increase in the Huzzoor Establishment on account of an Assistant Shroff, an Assistant Accountant, and an Assistant Jewabneviss. We considered the amount of the fixed Establishment to be adequate to the performance of the duties required of the Collector; but we should have no objection to his making such an arrangement of the number and pay of the servants as might to him appear better calculated to ensure a more efficient performance of the duties of the Cutcherry.

347. The several separate Districts under this Collector rendered it difficult to furnish an Abstract of the charges of collection, because the Huzzoor Establishment has to assist in all the duties required for the separate Talooks—the charges for collecting the settled Revenue and the centage were stated in the Abstract of Zillah charges to which reference was requested.

348. The other charges in this Zillah did not appear to require any remark.

349. The collections were estimated for Fusly 1217 at Star Pagodas 3,74,795.

The Charges Collection at	8,072	39	40
Salary and Commission	4,860	0	0
Total ...	12,932	39	40
Ordinary Charges	3,516	40	7
General Charges	28,163	21	63
Grand Total...	44,613	9	30

350. The centage of the first total on the estimated Revenue is 3-20-58; on the second 0-43-13, and on the Grand Total 11-41-44.

ZILLAH SALEM.

351. In this Zillah the Estates are of smaller extent, and consequently much more numerous than in any other District of which the Revenue is settled; we remarked however that the Collector had two superior servants at 40 Pagodas each per month, while in all other Zillahs only one was allowed; we observed therefore that we should point this out to the Collector and direct the reduction of one of these persons which, considering that the Sheristadar had eight Assistants, we considered to be practicable.

From Mr. Hargrave, dated 30th July, in Cons., 10th August 1807.

352. The District Establishment continued the same as in the preceding year, nor could we recommend any reduction under this head while the Estates should continue so small and so numerous.

353. On the whole we remarked a decrease of charges might be anticipated in this Zillah; the total ordinary charges of collection estimated for Fusly 1217 were Star Pagodas 13,892-31-28 being about 3-39-24 per cent., on the expected gross Revenue.

ZILLAH RAMNAD.

354. In this Zillah the Collector estimated a decrease of Star Pagodas 1,221-1-3, part of which was however a nominal reduction arising from the transfer of the Sea Customs to the charge of the Commercial Resident—we however considered it to be practicable to reduce the whole of the Talook Sibbendy amounting to Star Pagodas 1,792-4-64 per annum, and we observed that we should accordingly direct his attention to this point, desiring him to apply to the Officer Commanding the Merawar Battalion for such Guard as he might require for the security of his cash chest.

From Mr. Kinloch, dated 26th July, in Cons., 6th August 1807.

355. There was an amount estimated for loss by the exchange, on which subject we expressed our intention to require further explanation from the Collector.

Star Pagodas 1,814-2-63 per annum.

356. The charge inserted for Lascars we observed must be discontinued and be defrayed out of the Collector's tent allowance.

357. The estimated Revenue for Fusly 1217 was Star Pagodas 2,86,01.

The ordinary charges	12,357	30	60
Extraordinary do.	2,022	16	24
General do.	33,679	30	14
Total...	48,059	8	18

358. The first head of Charges is 4-13-32¼ per cent. on the estimated Revenue, the second 0-29-55 per cent., and the third 11-32-34 per cent.

ZILLAH DINDIGUL INCLUDING MADURA.

359. We included this Collectorate under the head of Zillahs or Districts permanently settled. It appeared necessary however to remark that the District of Madura being part of the Carnatic and under Ryotwar rent, the expense of management was proportionately great, and that the Estates of Dindigul are also nearly all under attachment of the Collector.

From Mr. Parish, dated 25th July. In Cons., 24th August 1807.

360. The Collector stated the impracticability of reducing his Establishment without detriment to the public interest, and remarked that, as the Estates of Dindigul were under his management, the whole of the detail duties of their management devolved on the Madura Establishments. The gross Revenue of both Provinces was estimated at Star Pagodas 3,19,028-10-16½.

361. We were not aware of the practicability of making any reduction in the Establishment of this Collector—except in the number and pay of the Translators and Writers, which considering that the Collector has few Salt Accounts to prepare, we were of opinion might be reduced.

362. The ordinary charges were	18,833	11	11
Extraordinary do.	3,744	0	0
General do.	23,683	2	51
Grand Total...	46,260	13	62

363. The first head of Charges is 5-37-75 per cent., on the estimated Revenue, the second 1-7-23 per cent., the third 7-17-63 per cent.

364. An Abstract of the Estimated Charges as divided into Charges of Collection Ordinary and Extraordinary and Charges not connected with the collection of the Revenue in Zillahs is inserted hereunder.

Abstract of Charges as estimated for Fusly 1217 of every denomination in Zillahs or Districts of which the Revenue is permanently settled but including the management of the Salt Revenue of detached portions of the Carnatic, and of Dutch Settlements.

	Zillah Ganjam.	Zillah Vizagapatam.	Zillah Rajahmundry including Dutch Servants.	Zillah Masulipatam.	Zillah Guntoor including Nizamah and Dutch Servants.	Zillah Chingleput including Sattavaid and Dutch Servants.	Zillah Salem.	Zillah Pannad.	Zillah Pindigul including Malabar.	Total Charges.	Average per cent.
Expected Revenue Fusly 1217	2,92,300 0 0	3,47,080 30 0	0,33,939 38 76	2,96,618 0 0	4,28,664 13 32	3,74,795 0 0	5,52,987 21 12	2,86,101 0 0	3,10,032 10 16	...	...
Charges Ordinary.											
Huzoor Servants	...	...	...	...	...	...	...	...	...	...	...
District Do.	...	2,340 30 0	...	4,060 0 0	2,598 0 0	...	4,070 12 0	3,978 0 0	5,814 0 0	...	...
Huzoor Sheristah	...	8,61[illegible] 0 0	8,330 0 0	...	1,96,093 18 ...	1,761 0 0	4,674 21 0	...	5,775 0 0	...	...
District Do.	...	...	200 0 48	...	23,719 4 41	4,72 0 0	100 13 38	121 80 0	633 2 20	...	...
Salt Servants	...	267 18 0	133 22 16	160 0 0	32 33 46	112 0 0	177 15 0	...	437 3 24	...	...
Customs Do.	...	...	37 0 0	...	1,456 41 76	1,760 35 40	...	3,385 8 0	...	...	...
Farms and Licenses	...	89 0 0	2,889 34 85	...	1,180 53 95	456 0 0	...	...	165 39 35	...	...
Salary and Commission	...	1,207 12 0	...	2,077 0 0	3,669 20 35	4,466 0 0	4,530 0 0	5,100 0 0	2,504 15 9	...	...
	...	1,851 18 0	...	1,791 0 0	...	...	...	...	...	...	...
	...	71 0 0	...	4,800 0 0	...	...	...	...	...	...	...
	...	11,840 0 0	4,849 36 4	...	...	...	...	...	...	...	...
Total ...	13,960 ...	8,619 18 0	11,329 38 47	12,830 0 0	14,124 41 79	12,930 69 40	13,899 31 48	12,557 4 13,393	18,530 11 11	34 16 13	3 34 55
Centage...	6 15 26	2 30 23	1 34 31	4 7	3 20 58	3 20 24	...	...	5 17 25	...	...
Charges Extraordinary.											
Repairs of Tanks and Watercourses	...	...	...	...	2,625 10 7	...	...	...	...	...	...
Survey expenses	...	...	...	...	...	...	...	160 0 0	...	...	...
Cocoa-nut Plantations ...	...	...	...	...	...	150 0 0	...	...	...	...	...
Tent allowance ...	...	...	...	...	...	738 0 0	...	1,792 80 11	...	...	...
Extra charges on a Revenue nature	...	...	...	...	...	...	...	...	...	...	...
Tuliq Peons	...	...	...	...	...	...	...	...	...	...	...
Batta to Regular Sepoys	...	...	...	...	...	...	...	...	...	...	...
Rent for the Collector's Cutcherry	...	...	...	...	...	...	...	...	...	...	...
Revenue Servants' Rissoons ...	...	...	...	...	...	...	...	...	...	...	...
Total ...	...	...	...	...	...	...	...	...	...	...	...
Centage...	...	...	...	...	...	...	...	...	...	...	...
General Charges.											
Mint Establishment ...	...	...	...	...	...	...	...	...	...	...	...
Advances for cultivation	...	...	...	...	...	...	...	...	...	...	...
Batta to Regular Sepoys	...	...	...	...	...	...	...	...	...	...	...
Dutch Company's Servant allowance	...	...	...	...	...	...	...	...	...	...	...
Pensions and Charitable allowance, &c.	...	...	...	...	...	...	...	...	...	...	...
Allowance to Zemindars and descendant Zemindars, &c.	...	...	...	...	...	...	...	...	...	...	...
Charges extraordinary ...	...	...	...	...	...	...	...	...	...	...	...
Mamlut Provincial Battalion ...	...	...	...	...	...	...	...	...	...	...	...
Batta lost by Exchange ...	...	...	...	...	...	...	...	...	...	...	...
Geographical survey ...	...	...	...	...	...	...	...	...	...	...	...
Chattrams Allowance ...	...	...	...	...	...	...	...	...	...	...	...
Total ...	8,203 12 60	3,677 26 65	25,600 5 64	1,740 0 0	28,625 40 7	1,500 0 0	16,758 20 13	1,677 21 0	21,690 32 76	1,40,035 ...	...
Centage ...	2 33 70	1 1 23	3 26 57	...	2 40 52	...	1 52 12	1 59 65	2 19 30	12 0 73	...
Grand Total ...	26,608 12 60	12,197 14 65	34,346 25 52	5,90 70	44,613 5 50	11 31 44	26,982 20 51	7,235 16 0	44,221 43 76	2,37,975 32 76	...
Centage ...	9 7 16	3 21 47	3 26 57	...	4 6 31	...	2 40 52	...	4 5 30	20 12 80	9 5 6

* These are receipts and disbursements and should form an "Account deposit."

365. The average centage of the *Ordinary* Charges, Collection, throughout these Zillahs, culating on the expected receipts in Fusly 1217 was Star Pagodas 3-34-55; of the *Extraordiy* Charges Star Pagodas 0-28-34; of the General Charges Star Pagodas 5-17-55, and the total harges Star Pagodas 9-36-8.

CARNATIC OR DISTRICTS UNDER RYOTWAR RENTS.

366. Previously to entering on an examination of the charges submitted by the Collectors the Carnatic, we deemed it necessary to remark that the amount of Revenue estimated for usly 1217 fell short in most Districts of that of ordinary years, owing to the great distress perienced by the cultivators and the actual loss sustained in cattle. It must also, we observed, e obvious that the amount of advances in money which would be required to aid the cultivation for Fusly 1217 must greatly exceed the usual disbursements under this head, and that the scarcity and high price of seed-grain and of ploughing cattle, and the actual poverty of the people sufficiently would account for the increase in this necessary disbursement.

NELLORE AND ONGOLE.

367. There was no material difference between the Establishment for Fusly 1216 and that proposed for Fusly 1217 with the exception of an increase under the heads of advances for cultivation and for repairs of tanks, the benefits from which we remarked would be proportionate to the disbursements if carefully superintended, which we had reason to expect from the zeal of the Collector. The Collector stated the impracticability of making any reductions consistent with the due realizations of the Revenue; we proposed however to invite him to a further revision and to a reduction of the Survey Establishment and Talook Peons, or to a considerable portion of those Establishments, as we observed that a very large establishment of Peons was employed in each Talook under the denomination of Mahatady and Sibbendy Peons; we were sensible at the same time that no regular Military Force is stationed within a nearer distance than Madras or Masulipatam, and that the Garrison of Nellore is composed of Native Invalids, as also that the District has been at former periods disturbed by the incursions of free booters, we however trusted that the vigilance of the Collector would enable him to secure the peace of the District with a smaller establishment.

From Mr. Travers, dated 13th, in Cons., 26th October 1807.

368. The pension list in this District is very heavy. The amount estimated for Fusly 1217 was Star Pagodas 29,690-2-38, including an arrear due to Yeomiahdars and others of Star Pagodas 8,160-39-49; with the exception of pensions to the family of the late Zemindars of Nellore and Ongole, the whole of this list is composed of eleemosynary allowances to indigent individuals of the Mussulman faith.

369. The amount for which sanction was required as inserted in page 17 of the Statement Book was for ordinary charges Star Pagodas 55,029-41-41, being 11-29 60 per cent. on the expected collections; for extraordinary charges Star Pagodas 19,953-31-69, being 4-10-24 per cent., and for general charges Star Pagodas 80,325-34-36 or 17-3-64 per cent.

370. The aggregate was Star Pagodas 1,55,309-23-66.

NORTHERN DIVISION OF ARCOT.

371. Under the management of this Collector, besides the Districts of Northern Arcot, are also included the Western Zemindaries, of which the Revenue is permanently settled, the Kistnagherry Division of the Baramahl of which the Revenue is also permanently settled, the Talooks of sore above the Ghauts and the Chittoor Pollams.

om Mr. Greme, dated 13th, ons., 25th October 1807.

372. In this District there was no material change in the ordinary disbursemet Tuckavy expense. Although the amount of Revenue of which this Collector has char great, yet as more than one-half is permanently settled, we hoped that he would be able to re considerably the Huzzoor charges of the Northern Division of Arcot, and totally abolish the Huzzoor charges of the Baramahl. A separate Treasury Establishment we conce to be all that could be required for that District, because no separate accounts are neces while the Collector has two Sheristadars and a very large Sherishtah establishment in Huzzoor of Northern Arcot; we observed also that we should suggest to the Collec expediency of reducing one of his Sheristadars now that the survey of the Northern Div had been completed.

373. The amount for which sanction was required as inserted in page 19 of the Statemo Book was for Ordinary Charges Star Pagodas 33,887-39-18, being 3-31-52 per cent. on the expecte collections; for Extraordinary Charges Star Pagodas 7,822-4-56, being 0-36-31 per cent., and fo General Charges Star Pagodas 109,759-30-44 or 12-6-51 per cent.

374. The aggregate was Star Pagodas 1,51,469-32 38.

SOUTHERN DIVISION OF ARCOT.

375. The Revenue of this Division having suffered severely in the late drought and th establishments for its management consisting of a Principal Collecto and 2 Subordinates, the charges appeared considerable compared wit other Districts, but the impoverished and as yet unsettled state this Province, we observed, would require an extended European superintendence and effici Native establishment.

From Mr. Ravenshaw, dated 14th, in Cons., 24th September 1807.

376. The Huzzoor establishment of the Principal Collector and the Subordinate Collecto amounted to Star Pagodas 18,994-42-72 per annum, being 3-23-70 on the expected Revenue which was estimated including Salt at 56,000 Star Pagodas.

377. The Principal Collector's establishment of writers and his establishment for hi treasury appeared to be very high, and we proposed pointing out to him the practicability reducing it. In this Collectorship there appeared also a heavy disbursement for Tappal Peor of nearly 700 Pagodas per annum; also a Jemadar and four Daffadars for the Huzzoor Deloye 50 only in number, and four Massaljees. As the establishment of the Principal Collector being c a larger scale than the establishment of any other Collector, we trusted that on this bein pointed out to him he would make a considerable reduction: we were aware however th although the Revenue is now small, the extent of territory is great, we were therefore dispo to make every allowance on this account, but still thought that on a comparison with every oth Moyen Zabitah whether of Principal or single Collectors of extensive Districts, a reducti might be made and the duties of the Principal Collector be satisfactorily performed.

378. The duties of the Tappal Peons we remarked ought either to be performed by th Deloyets of the Principal Collector and his Sub-Collectors, or the number of the latter description of Peons ought to be proportionately reduced.

379. According to the Abstract it was expected that 43 per cent. of the expected Reve would be disbursed in Fusly 1217, of which 12 per cent. or Pago 65,000 was for Tuckavy—of the necessity of this disbursement w sensible and to it we did not object; the pension list could not w ed be at present reduced, it amounted to Star Pagodas 32,182- or nearly 6 per cent. on the expected Revenue.

* Part of these pensions is paid th as is supposed on account of the Naboh, if so, it ought not to be inserted in our accounts but under the head of General Treasury, "Naboh's allowance."

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380. The Collector expressed his expectation that as the Revenue increases, the charges will diminished; we were sensible that the present Revenue could not be a criterion by which to imate the centage of regular charges. He also expected that in Fusly 1219 the Survey Estab- ıment might be dispensed with.

381. We observed that we should require the sentiments of the Collector on the practica- ity of discontinuing the Treasury of the Trenomalee Sub-Collector, not being aware of the cessity of a separate Treasury being kept at that place.

382. The amount of charges requiring sanction as inserted in page 23 of the accompanying ok was for ordinary charges Star Pagodas 70,983-26-3, being 12-28-30 per cent. on the expected llections; for extraordinary charges Star Pagodas 39,163-10-58, being 6-41-56 per cent., and for neral charges Star Pagodas 1,32,462-43-27 or 23-27-38 per cent.

383. The aggregate was Star Pagodas 2,42,609-30-8.

TANJORE AND TRICHINOPOLY.

384. The Revenue of these Districts estimated to amount annually to Star Pagodas 1,43,124 under the management of a Principal and three Subordinate Collectors.

385. The Principal Collector in a letter of the 29th July requested, for reasons detailed at length and which were satisfactory to us, to be permitted to continue his Moyen Zabitah as sanctioned for Fusly 1216 until by the forma- tion of the triennial Settlement for Tanjore he could determine to hat extent reductions could be made; we acceded to his request, and have every reason to expect om the zeal of Mr. Wallace, a very considerable reduction in the charges of collection in these istricts.

From Mr. Wallace, in Cons., th August 1807.

TINNEVELLY.

386. The Collector of this District, with reference to our Orders of the 21st May last revised his Moyen Zabitah in detail, and independently of the deduc- tions effected last year, further reduced his establishment by 5,295-19-23 per annum, while in his opinion a more efficient system of manage- ıent has been introduced; the decrease would have been greater had not the Collector with a roper regard to regularity brought to account charges which hitherto have been separately efrayed from deductions from the produce. For the particulars of this reform and reduction, we eg leave to refer to the Collector's letter of the 5th of August last, which was very distinct nd satisfactory. The total estimated charges ordinary including salary and commission were tar Pagodas 46,810-2-32, being 8-27-17 on the expected Revenue of Fusly 1217.

Frm Mr. Hepburn, dated 5th, Cons., 17th August 1807.

387. We considered it to be due to Mr. Hepburn to remark, that the mode of management itherto adopted in this District, and of necessity continued for Fusly 1217 was very little emoved from an Aumani management involving the preparation of numerous detailed accounts, hat the detail is even greater than if the District were under Ryotwar rents.

388. The charges requiring sanction inserted in page 25 of the Book was Star Pagodas ,810-2-32; for ordinary charges being 8-27-17 per cent. on the expected collections; for extra- dinary charges Star Pagodas 9,440-0-0, being 1-31-20 per cent., and for general charges Star godas 21,080-20-56 or 3-37-45 per cent.

389. The aggregate was Star Pagodas 77,330-23-8.

CEDED DISTRICTS.

390. These Districts having been recently divided into three separate Collectorships, we required from the gentlemen appointed to each division separate Statements of the servants they proposed to employ and of their other expected disbursements. In order to make the comparison agree with the Estimates of Colonel Munro which had previously been submitted, the accounts furnished by the present Collectors calculated the charges for twelve months, whereas those parts of the disbursements not fixed, such as servant's wages were to commence only on the 1st of November.

391. As these gentlemen scarcely had time to determine the number of servants requisite to discharge the duties of their respective situations, we merely remarked that the proposed pay of 125 Pagodas per month each to two Sheristadars was greater pay than drawn by any servant of that description in other Collectorates; we were of opinion that the pay of the Sheristadars with the exception of that granted to Ramchender Row, who had been strongly recommended to our notice by Colonel Munro, should not exceed for the present 80 Pagodas per month, but we observed that we should be disposed to listen favorably to any future representations made by the Collectors relative to long, diligent and faithful discharge of duties of their officers. It was probable, we remarked, that further experience might enable the Collectors to reduce the number of the Sheristadars, Gomastahs and the pay or number of the Moonshees and Cashkeepers which appeared to us heavy, for situations of this description under separate Collectors, and indeed were compared with similar situations under other Collectors in other Districts.

392. The Huzzoor Saderwared was estimated at 89 Pagodas for each Huzzoor Cutcherry and appears moderate; the actual disbursements only we observed would be brought to account.

393. As the Estimates for the repairs of tanks and for advances for cultivation had already been sanctioned in the Estimate submitted by Colonel Munro, we did not interfere with them; in the charges extraordinary a sum of Star Pagodas 657 annually was estimated for Gomastah and Peon stationed with the Commanding Officer of the Division; we observed that we should require an explanation on this charge as also on the expense estimated for planting and watering trees on the roads, being 1,127 Star Pagodas per annum.

394. The other heads of charges we passed over this year without remark, having received from Colonel Munro satisfactory explanations on each.

395. The commission was estimated at the full extent allowed by the late Regulation of Government; the amount of commission and salary to be drawn by each Collector we observed would of course be determined by the Act of Parliament and late orders of Government.

396. The following is the Abstract Comparative of the charges as estimated by Colonel Munro and those estimated by the present Collectors :—

	Principal Collector for Fusly 1217, Star Pags.	F.	C.	Three Collectors for Fusly 1217 Star Pags.	F.	C.
Charges collection ordinary ...	1,23,122	12	0	1,33,226	38	60
Charges collection extraordinary ...	25,164	40	37	24,036	40	37
Charges defrayed by the Collectors but not in the collection of the Revenue....	1,20,664	40	16	1,20,664	40	16
Total...	2,78,952	2	53	2,77,928	24	33

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397. The first head of charge is 7-37-52½ per cent. on the estimated Revenue; the second 18-50 per cent., and the third head is 7-4-32 per cent., the total estimated charges are 5-55 per cent. on the expected Revenue.

COIMBATORE.

From Mr. W. Garrow, dated 25th November, in Cons., 3rd December 1807.

* Charges Extraordinary.

	S.Pags.	F.	C.
Estimated for Fusly 1216 ...	43,868	5	56
Do. 1217 ...	43,843	7	60
Decrease... ...	5,024	32	75
Village Sibbendy.	17,000	0	0
Pagoda & Mosque Allowances. ...	1,555	19	17

398. The Principal Collector of this Division with a commendable attention to the injunctions of the Board effected a considerable decrease in the Charges* Ordinary of Collection. This District, of which the Revenue was estimated at 5,93,000 Star Pagodas including Village Sibbendy and Pagoda and Mosque allowance is managed by a Principal and two Subordinate Collectors necessarily entailing the expense of the Huzzoor establishments, and of an increased disbursement under the head of Salary, Commission and Tent Allowance.

399. We did not consider it to be necessary; on the contrary we deemed it to be extremely convenient, as well as expensive, that the Subordinate Collectors should have a separate Treasury; we proposed accordingly to direct the Principal Collector to abolish the Subordinate Treasuries and to reduce the Establishment of the Sub-Collectors in proportion to the number of additional servants required to keep the Treasury accounts; we observed also, that if the Accountant General should not think it of importance that a separate set of accounts should be kept by the Subordinate Collectors, a further reduction might probably be effected by the Principal Collector in the Moyen Zabitah of the Subordinate Collectors. Under any circumstances we stated our intention to direct him to reduce the Moyen Zabitah of the Sub-Collector of the Sallamungalum Division to the level of that of the Sub-Collector of Coimbatore. The Tumbril charge we remarked would cease with the abolition of the Subordinate Treasuries.

400. An increased disbursement was estimated for Fusly 1217 under the head of Tank Repairs amounting to Star Pagodas 41,000, and for advances for cultivation Star Pagodas 7,300. The disbursements under the latter head had received the sanction of the Board, and the benefits expected from an extension of the repairs were stated to arise from the conversion of punjah land into nunjah by means of water courses from the Bhowany river which it was proposed to carry to a greater distance than they at present run. Previously to authorizing the disbursement of so large a sum, we observed that we should require the Collector to furnish us with a separate Report on the benefit to be derived from the extension of their watercourses with an Estimate of the expense and submit it with our remarks to the consideration of Government, and that we should in the meantime authorize him to continue a work which hitherto had proved extremely beneficial.

401. It was the intention of the Principal Collector (an intention we highly approved with reference to the state of the Southern Division) to keep that Division under his own management, as also those Talooks where the repairs were being carried on, and we observed that we should expect from his personal superintendence an efficient and economical execution of the repairs, and a satisfactory settlement of the Revenue of the Southern Division for the current Fusly.

402. Under the head of charges extraordinary, a sum equal to 4,300 Star Pagodas was estimated as the expense of Sandalwood, Sibbendy and carthire, the remainder of the Estimate was for rewards for killing tigers and other small disbursements.

403. The amount for which sanction was required was Star Pagodas 178,809-35-5 which, charges ordinary amounted to 48,843-7-60 or 7-15-39 on the estimated Revenue, cha extraordinary 56,240-12, including 50,000 for repairs, being 9-18-79 per cent on the Revenue general charges per 78,726-15-73, being 13-9-57 per cent., the total percentage of the charges 30-2-15, but Village Sibbendy and Mosque allowance form part of the disbursements.

CANARA.

404. This District was formerly under two Collectors, subsequently under a Principal two Sub-Collectors, and had lately at our suggestion been red to a Principal Collector and one Sub-Collector. The Prin Collector paid a very commendable attention to our orders of the May last, and effected a reduction of Star Pagodas 4,087 in the annual ordinary and extraordi charges, and of Star Pagodas 2,891 in the general charges, making a total estimated decrea Star Pagodas 6,978-25-64.

From Mr. A Read dated 26th July, in Cons., 6th August 1807.

405. The total estimated ordinary and extraordinary charges of collection amou including salary and commission, to only 9¼ per cent. on the estimated Revenue.

406. The charges being as moderate as could be expected with two Huzzoor establishm we requested sanction for the charges as stated in page 31 of the Book ; the ordinary ch were Star Pagodas 62,506-17-56, being 8-39-2 per cent. on the expected collections, for extra nary charges Star Pagodas 2,304-0-0, being 0-13-66 per cent and for general charges Star Pag 66,998-3-60 or 9-23-79 per cent.

407. The aggregate was Star Pagodas 1,31,808-21-36.

MALABAR.

From Mr. Warden dated 26th July, in Cons., 10th August 1807.

408. The Revenue management of this Province is entr to a Principal Collector and three Subordinate Collectors.

409. We were of opinion with the Principal Collector, that the Huzzoor charges had reduced to a sufficiently low scale, and that they were very moderate.

410. The head of Village Sibbendy was erroneously entered—the charges incurred u this head are actual disbursements for District servants and should be so arranged— amount was Pagodas 19,285-25-36, being 3,610-9-24 less than last year.

411. The Dutch Settlement of Cochin being under the charge of the Principal Collect small additional expense was incurred on this account.

412. The Principal Collector proposed to reduce the Wharf establishment at that and to entertain it for 9 months only in the year—an arrangement which we approved.

413. Considering that there are four European Establishments in this Province, v Principal and three Subordinate Collectors, the charges appeared to be extremely moderate, a very commendable attention to economy was paid by the Principal Collector.

414. The Revenue was estimated at 6,32,048-7-72 Star Pagodas, and the charges as a stated amounted to 6-28-40 per cent. on that Revenue.

415. Under the head charges extraordinary we saw nothing which required rem except the Draughtsman's allowance amounting to 600 Pagodas per annum, which we remark

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night be possible to save or to diminish, as the services of this man were not perhaps absolutely necessary ; we expressed our intention of ascertaining from the Principal Collector the practicability of modelling or abolishing this office.

416. The amount charges requiring sanction as inserted in page 33 of the Book was for ordinary charges Star Pagodas 42,212-18, being 16-28-40 per cent. on the expected collections ; or extraordinary charges Star Pagodas 7,179-0-0, being 1-5-56 per cent., and for general charges Star Pagodas 34,137-3-12 or 5-16-67 per cent.

417. The aggregate was Star Pagodas 83,528-21-12.

CUDDALORE.

418. Mr. Fallofield in charge of the Revenues of Cuddalore and Pondicherry with a commendable attention to our orders of the 21st May last, effected a further reduction of the charges in these Districts, and as he was of opinion it would not be proper to reduce them lower, we requested sanction for the amount as entered in the Abstract.

From Mr. Fallofield, dated 7th August, in Cons., 4th September 1807.

419. A further reduction we remarked would however take place in the District servants on the sale of Trevandipooram and Cuddalore Estates ; the amount for which in the meantime sanction was required was Star Pagodas 4,282-30-0 for ordinary charges or 7-36-55 per cent. on the expected collections, for general charges Star Pagodas 1,966-12-24 or 3-26-37 per cent.

420. The aggregate was Star Pagodas 6,249-0-24.

MADRAS.

From Mr. Murray dated 26th September, in Cons., 26th October 1807.

Revenue ...	126,000	0	0
Charges ...	13,950	0	0

421. Under this head we did not consider it practicable to make any reduction ; the charges considering the detailed and troublesome sources whence the Revenue is derived appeared moderate, they did not, including Collector's salary and commission, exceed 8 per cent.

422. The amount for which sanction was required as stated in page 37 of the Book was Star Pagodas 13,606-33-0 for ordinary, being 10-15-0 per cent. on the expected collections, for extraordinary charges Star Pagodas 353-38-0 being 0-10-75 per cent., and for gen charges Star Pagodas 8,321-40-30 or 6-5-0 per cent.

423. The aggregate is Star Pagodas 22,282-22-30.

SERINGAPATAM.

From Lieutenant Colonel Symons dated 15th August, in Cons., 4th September 1807.

424. The charges of this Collector appeared to be moderate, and were therefore submitted for sanction without remark.

425. The amount for which sanction was required as stated in page 39 of the Book, for ordinary charges Star Pagodas 3,512-26-46, being 11-3-72 per cent. on the expected collections ; for extraordinary charges Star Pagodas 3,877-17 60, being 12-21-25 per cent., and for general charges Star Pagodas 0-0-0 or 0-0-0 per cent.

426. The aggregate was Star Pagodas 7,390-2-26.

427. The following Statement will shew in detail the charges ordinary and extraordinary of collection in unsettled Districts as estimated for Fusly 1217, with the percentage of each head of charge, also the number and nature of the general charges.

Abstract of Charges as estimated for Fusly 1217 in Districts of which the Revenue is not permanently settled.

	Nellore and Ongole.		Northern Division, Arcot.		Southern Division, Arcot.		Tanjore and Trichinopoly.		Tinnevelly.		Calicoture and Pondicherry.		Collector of Madras.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Expected Revenue, Fusly 1217 ...	470,669	0 0	9,04,772	12 53	5,60,009	0 0	1,431,341	0 0	5,41,231	0 0	1,54,800	0 0	1,36,000	0 0
Charges Ordinary.														
Huzoor Servants	6,199	16 04	7,609	12 64	18,969	32 72	22,542	0 0	7,800	0 0	2,461	0 0	4,044	0 0
District Do.	30,571	81 32	15,966	2 0	32,569	16 40	39,810	0 0	25,857	96 69	...	...	46	0 0
Huzoor Saderwarad	467	09 98	771	28 32	1,930	0 0	3,965	0 0	625	2 13	135	0 0	...	...
District Do.	4,327	4 90	660	0 0	1,329	0 0	...	...	1,194	10 4	561	0 0	540	3 0
Choture Do.	1,389	0 43	1,329	24 0	...	...	...	...	91	6 98	...	...	...	...
Sea Custom and Saderwarad	...	...	...	...	...	...	1,017	39 49	...	...	...	...	7,800	3 0
Farms and Licenses	...	...	...	...	...	...	999	31 76	...	...	...	...	...	...
Moturpha	10,600	0 0	6,000	0 0	15,498	28 23	32,712	27 0	5,620	0 0	...	...	...	...
Salary and Commission ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assistant Collector's Salary	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	55,099	41 41	38,867	29 18	74,993	29 3	1,07,865	21 16	46,810	2 13	4,962	30 0	13,506	34 0
Centage...	11	25 66	8	31 50	13	25 60	7	28 41	8	27 17	3	26 37	10	0 15
Charges Extraordinary.														
Repairs of Tanks and Watercourses ...	15,687	94 77	6,006	0 0	2,700	0 0	41,929	9 56	8,000	0 0	...	...	905	0 0
Tent allowance	1,126	0 0	1,109	5 0	2,784	1 0	3,612	0 0	...	...	...	...	...	...
Extra charges of a Revenue nature	1,221	6 72	712	40 56	...	...	...	...	...	...	...	...	...	...
Taloy Peons	1,122	0 0	...	...	...	...	...	...	...	...	...	...	155	35 0
Survey Expenses	1,564	0 0	...	...	9,372	10 58	...	...	1,440	0 0	...	...	...	...
Bazar Fund	...	...	...	...	...	...	2,016	13 34	...	...	...	...	844	21 78
Ferry Boat Establishment ...	...	...	...	...	...	...	...	...	9,440	0 0	...	...	2,481	17 49
Total ...	19,950	81 69	7,824	4 56	39,165	10 58	47,611	21 90	1,21,280	...	...	...	4,381	13 27
Centage...	4	10 24	1	55 31	5	41 53	4	73 57	25	87 25	...	...	32	2
General Charges.														
Village Sibbendy	...	...	42,179	25 21	...	...	8,116	0 0	...	...	...	...	...	...
Revenue Battalion	...	...	...	...	...	...	65,040	39 92	15,000	0 0	...	...	...	...
Advance for cultivation ...	50,000	0 0	18,291	1 24	65,000	0 0	...	...	...	...	...	...	...	...
Pagoda and Mosque allowance including Tripetty Pagoda	19,339	48 98	21,480	33 6	97,857	0 0	59,472	21 79	600	0 0	...	...	...	...
Pension and charitable allowance	29,693	9 98	20,882	19 6	32,183	29 81	32,851	34 1	...	...	...	...	...	...
Charges Extraordinary	615	34 30	2,047	3 0	7,423	18 76	5,481	0 0	1,950	0 0	...	...	...	...
Advances to the Salgrad Garden Peregash...	...	...	1,895	20 0	...	...	...	...	...	...	...	...	...	...
Yeomiah or a kind of pension allowance to poor Pagoda Mosquet and Tombs...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chunam Plantation	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Batta to Peoples Sepoys ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dutch Settlement, Cochin ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	80,325	34 66	1,09,759	30 44	1,38,463	27	1,59,062	17 33	31,080	30 56	1,946	12 24	8,331	40 30
Centage ...	17	3 54	12	6 51	23	27 38	11	4 62	3	87 15	1	26 37	6	0
Grand Total...	1,55,300	23 66	1,61,469	32 86	5,42,009	30	3,14,658	29 97	77,350	23	6,849	6 24	25,269	29 56
Centage ...	33	1 68	16	82 65	43		21	41 0	14	12 2	1	11 16	2	16 10

10 115

428. The following Abstract will show the totals in Zillahs and in unsettled Districts.

	Fusly 1217.								
	Expected Revenue.	Expected Charges.							
		In Zillahs.			In unsettled Districts.				
	Star Pags.	F.	C.	S. P.	F.	C.	Star Pags.	F.	C.
Charges, Ordinary ... of Collection ...	...	...	...	1,23,825	16	19	6,17,762	8	44
Do. Extraordinary ... of Collection ...	...	...	...	14,231	9	30	2,17,982	10	20
Total ...	1,10,85,053	9	5	1,38,056	25	49	8,35,744	18	64
General Charges	...	...	...	1,69,305	26	54	8,13,506	10	7
Grand Total...	...	...	...	3,07,362	10	23	16,49,250	28	71
						Add ...	3,07,362		23
						Total...	19,56,612	39	14

429. It was our wish to have forwarded with our last General Report the General Statement of the Collections and Charges for the expired Fusly compared with those heads in the Statement for Fusly 1215, but it was not in the power of the Accountant General to prepare that document at so early a period. We therefore took this opportunity of laying it before Government for transmission to the Honorable Court of Directors.

430. From this Statement it appeared that the total gross collections amounted for Fusly 1215 to 1,28,47,766 12 21

That in Fusly 1216 they were 1,09,98,308 46 51

Being a decrease of... 18,49,457 12 50

431. A considerable portion of this decrease arose from the indulgence extended to the Zemindars holding lands under permanent rent, the remainder from the calamitous effects of the late drought. Our Report of the 10th October last, explained fully the cause of this deficiency.

*Viz. Moyen Zabitah Charges.
Saderwared
Extra Revenue servants in addition to the Moyen Zabitah that may have been employed.
Servants of the Customs.
Extra Charges of a Revenue nature.
Repairs of Tanks.
Repairs of Revenue buildings.
Tent Allowances.
Salary and Commission.
Salt including ordinary and extraordinary.
Total Charges Collection.

432. The total charges of collection inserted in the columns from 42* to 33 inclusive amounted for Fusly 1215 to Star Pagodas ... 14,19,806 14 41

And for Fusly 1216 ... ... 13,18,220 39 62

Being an actual decrease of expenditure in the ordinary charge of collection of ... 1,01,585 16 59

N

433. The amount of charges paid by Collectors and brought into the Revenue accounts including the Judicial Establishments and other heads as shewn from column 54 to column 69 inclusive was for Fusly 1215 ... ... 31,52,648 39 34

And is for Fusly 1216 ... ... 32,83,276 13 32

Shewing an excess of general charges to the amount of... 1,30,627 15 78

434. The Judicial charges forming part of the above stood for Fusly 1215 at Star Pagodas 4,50,285 26 57

* Exclusive of the Sudder Court. And have been for Fusly 1216 ... *6,84,971 24 19

Shewing an increase of... 2,34,686 7 62

435. The nett Revenue as shewn in column 75 amounted in Fusly 1215 to Star Pagodas 96,95,117 14 67

And in Fusly 1216 to... ... ... 77,15,032 28 19

Being a decrease of... 19,80,084 28 18

436. By an account which we caused to be prepared in the newly approved form o charges of every description as actually incurred for Fusly 1216 for the detail of whicl referred to the Statement submitted, the following result was reduced :—

Total gross collections in Fusly 1216 Star Pagodas ...			1,09,98,308	41 51
Charges of collection or ordinary as described and detailed in the Statement ...	10,83,914	31 1		
Charges of collection extraordinary ...	2,24,206	8 61		
Total...	13,08,220	39 62		
General charges being those charges which are defrayed by Collectors and brought into their accounts, but which are not connected with the collection of the Revenue ...	19,75,055	15 50		
			32,83,276	13 32
Nett Revenue...			77,15,032	28 19

437. The charges of collection ordinary under all the circumstances detailed in the pre ing part of this Report, and *under a deficiency in the gross collec of* 18 *lacs* are only $9\frac{3}{4}$ per centum on the gross Revenue. charges extraordinary are $2\frac{1}{12}$ per centum, so that the total charges of collection under the favourable circumstances above recited are no more than $11\frac{5}{6}$ per centum on the gross F nue; the general charges are $17\frac{3}{4}$ per centum, making the total disbursement as detaile the Revenue accounts $29\frac{3}{4}$ per centum, on the gross collections above stated.

See Para.

From the Secretary to Government, in Cons., 14th January 1808.

438. To the Report which we have here recited, we receive orders of Government in reply under date the 6th ultimo.

439. We were informed that the Governor in Council had derived much satisfaction the clear and distinct review which we had taken of the Revenue charges under this Presid and from the reductions which had been effected under our instructions, in the establishn of Revenue of the Collectors.

440. The Governor in Council also approved the instructions we had issued to the Collectors, whose establishments, would, in our opinion admit of further reduction, and doubted not that the Revenue expenditure of Fort St. George would under our vigilant superintendence be reduced to the narrowest limits which might be compatible with an efficient discharge of the indispensable duties of the public service.

441. The Governor in Council sanctioned for the present the Establishments for the Fusly year 1217 amounting, as stated in the 129th paragraph of our letter, to Star Pagodas 19,56,612-39-14.

442. The Comparative Statements between the amount of the Revenue of Fusly 1216 and that of the preceding year which we had submitted in detail, we were informed would doubtless be acceptable to the Honorable the Court of Directors, who had evinced a particular desire to be informed of the effects of the severe drought of the last season.

443. The comparison exhibited between the charges of Fuslies 1215 and 1216 were considered to be satisfactory, as there appeared a diminution of Revenue charges to the extent of Star Pagodas 1,01,585-16-59, and with respect to the augmentation of the general charges to the amount of Star Pagodas 1,30,627-15-78; it was observable that the augmentation caused by the General Establishment of the Zillah Courts alone exceeded that sum by more than a lac of Pagodas, and that consequently there must be an actual reduction of charge on other items composing the general head as indeed appeared by the detailed Statement.

Reference to Government connected with the subject of the late scarcity of grain.

444. In compliance with the orders of Government communicated in the letter from the Secretary in the Revenue Department under date the 27th November, we directed the Principal Collectors in Tanjore and Trichinopoly to furnish an explanation of the neglect imputed to him in the disposal of the Bengal Grain sent to those Districts from the Presidency.

In Cons., 14th December 1807. To Mr. Wallace, in Diary Cons., 17th December.

From Mr. Wallace, in Cons., 8th January. To Government, in Cons., 8th January 1808.

445. This explanation was furnished in the letter which we had recently the honor to submit, and we expressed our opinion that it would be found to be entirely exculpatory.

446. It was expressly recommended that the grain should be furnished before the close of April but it appeared that the first delivery did not take place until July, and that by far the greater proportion was not despatched from Madras before September and October—the intermediate communication of the Collector under date the 31st July was duly noticed to Government.

447. That every necessary step was taken by the Collector for accelerating the disposal of the grain, after it was received, appeared also to us to be satisfactorily demonstrated.

448. On this subject we begged permission to advert to the very considerable loss which must ensue from the large stock of Bengal grain unsold, not only at Nagore and Negapatam, but elsewhere; and of which we feared there was but little prospect of disposing under circumstances similar to those described by Mr. Wallace, viz, its being less relished by the Natives of this Coast than indigenous grain—its not fetching a higher price than 65 Pagodas per garce at Trichinopoly, even during the scarcity, though it cost Government 110 Pagodas prime cost, and the approaching supplies from the crops of the year now about to be reaped.

449. When the loss from wastage, embezzlement, store hire and carriage were superadded to the above, and when we reflected on the comparatively circumscribed operation of the relief which the benevolence of Government purchased at so vast a price, we were irresistibly led by the evidence of these cogent facts, and the sanction of such recent experience, to offer a few additional observations to those contained in our letter of the 29th November 1805 immediately preceding the late scarcity, on the general impolicy of any direct interference with the supplies of grain.

See General Report, dated 25th February 1807.

450. Our former letter above mentioned related principally to the direct interference of the local Officers of Government with the internal produce and supply. Our recent observations applied to the interposition of Government with relation to the import or export of grain in times of temporary distress.

451. It was doubtless, we remarked, from motives of the purest benevolence, that Government had from time to time interfered to relieve an existing scarcity or an apprehended dearth; but we were strongly persuaded that this interference had generally not only failed to effect, but had even frustrated the object it had in view.

452. If the produce be inadequate to the internal consumption, an unfettered freedom of the market, we observed, would assuredly induce the necessary relief—commerce unshackled by restrictions supplies the deficiencies of one place by the superfluities of another, and in the natural course of its operation, effects an equilibrium in the periodical fluctuations of plenty and of want.

453. On this principle we remarked those adventurers, whose occupation is to deal in grain would most readily and effectually discover when and where it was scarce, and their interest would induce them to take the speediest and best means of conveying and selling it in those situations.

454. We further remarked it can seldom or never be expedient for Government to interfere in this difficult task; that the multifarious objects which engage and divide their attention must necessarily render them less qualified to judge how and where to procure or to distribute the supply, and that the Officers of Government who may be employed for this purpose, or for taking charge of the Stores procured for this purpose, cannot be supposed to feel so direct or so deep an interest in doing for others what the grain-dealers would do for themselves. But that when Government does so interfere, the double dilemma is often produced of the market being less abundantly supplied; that limited supply being less judiciously distributed, and even enhanced in price—for that the grain dealers and retailers deterred from entering into competition with Government, will desert a market in which there must be much peril and little profit, leaving to Government what they never can properly perform, the minute detail labor and anxious responsibility of providing and distributing the general supplies of the whole country.

455. These we considered to be the ordinary evils attendant on the direct interposition of Government merely with respect to the importation or exportation of grain in seasons of temporary distress; but if Government, moreover, interfere to regulate the price, the embarrassment, we remarked, is frequently aggravated.

456. Desirous of adverting to the recurrence of difficulties similar to those which were experienced during the last year, we trusted that on a subject of such importance, involving the welfare of so many thousands of our fellow-creatures, and connected with the prosperity of the Provinces confided to our more immediate superintendence, we might be excused the liberty of adverting to it in a particular manner.

457. It is true, we observed, that the measure of guaranteeing price at a rate so high as 110 Pagodas per garce for all the rice that could be exported within the period to which that guarantee extended, had the effect of introducing at this Port an abundant, perhaps an exuberant supply, the inducement indeed was so great that had the cruizers of the enemy, and the perils of the season not opposed obstacles, there appeared reason to suppose that we might have received here more than Bengal could have safely spared, and much more than we actually required, a principle was thereby established, contravening the natural equilibrium of the market which, when left to itself, is exactly balanced by the natural demand: the price instead of diminishing as the exigency diminished, continued so high that few dealers could purchase it as so to be

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able to retail it. Government being pledged not only for a stipulated price, but for a stipulated term, could not diminish their disbursement, if the expenditure had been beyond their reasonable means, nor suspend their receipt of grain, if the importation had exceeded their actual want, or was likely to drain the source of supply.

458. Thus, whilst grain was imported at the Presidency to the extent, we believed, of 21 lacs of bags, it was only in its immediate vicinity that it could be rendered useful—some proportion, it is true, was re-exported by sea, but at an expense of transportation, in addition to the prime cost, that rendered it either unattainable to the generality of the people at the prime cost, or compelled the Officers of Government to retail it at a considerable loss.

459. Thus the capital became encumbered with an almost useless stock, and instead of benefitting the interior by a regular circulation, was distempered as it were with a plethora, whilst some of the Provinces were nearly famished.

460. Now we were convinced that, in the ordinary course of commerce, the high price occasioned by the scarcity would have induced ample supplies, would have procured the best price where they were most wanted, and merchants would have carried the supplies thither to meet that price—the price would have fallen as the imports increased and would at length have been reduced to the ordinary level in the market.

461. We understood that the owners of European Ships employed in the grain country trade consider the price of grain at 90 to 75 Pagodas per garce, as affording them a handsome profit, and the owners of the country shipping, we observed, would almost on any terms bring grain from Bengal as a return cargo after importing Salt; that at these rates, ample supplies might always be expected if the trade is left entirely to its natural course.

462. Thus it appeared that the interference of Government to relieve a scarcity when the produce is inferior to the internal consumption is at least unnecessary, almost always impolitic and frequently detrimental.

463. There was another case which had sometimes induced Government to interfere with the *exportation* of the produce of the country, viz., an apprehension that by the natural opera tion of commerce, the provisions necessary for its own internal consumption might be sent out of the country; hence, the ports had been shut, the frontiers guarded, and the exportation o the necessaries of life rigorously interdicted—the precaution, however, appeared to us equally unnecessary and prejudicial, it depreciated property, discouraged agriculture, depressed com merce, and created the calamity it meant to obviate.

464. If the produce of a country exceed the quantity requisite for its internal consump tion, it is doubtless proper that the surplus should be exported, and only the quantity neces sary retained. Now this object, we conceived, might be obtained by an unlimited freedom o commerce. It is an axiom in political economy that the price of every commodity is exacti proportionate to the demand, &c., the supply or an inverse ratio to the quantity of the commo dity and the number of sellers.

465. On this principle the proprietors of grain would for their own interest import it to country where the produce may be deficient; in proportion as it was exported the price woul rise in the country whence it was carried, and fall on that to which it was sent in the ratio i which it might be received; the profit on the exportation would, therefore, diminish by the ris in internal price to be given for it at home, and the fall in the external price abroad; after vari ous oscillations, the relative price of the two countries would sink to its natural level—as th profit ceased, the foreign circulation would also cease, and without any restraint on the circula tion, not a garce would be sent out of the country. It might be objected that this level woul not be fixed, till the selling country had disposed of more than its superfluous stock; but i this should happen, contrary to the almost immutable order of things, it would not induce scarcity if commerce were unrestrained—a considerable profit, or a higher price, is the cause o

exportation; and the same prospect of advantage would induce the dealers of other countries t import into it the very grain it previously sold; the same freedom of commerce which hac created the scarcity would restore abundance, and the Ports, open both to exportation and impor tation, and in one instance receive, and in another instance furnish, the same commodity—th greatest freedom of commerce, therefore, respecting the produce of the earth can never occasio a scarcity of the quantity necessary for its internal consumption.

466. When a commodity of which there is not any scarcity in a country rises beyond it proper value, it is owing to a want of competition among the sellers; and where, from som restrictive cause, the existing quantity is monopolized, or confined within a few hands—thi Monopoly is precisely the evil which a freedom of commerce would counteract. The landholder o farmer, unrestrained, will not willingly forego the advantage of disposing of his own crops—it i only the artificial restrictions of the Legislature which tempt him to dispose of his produce to th Monopolist.

NOTE.—G. O. by Government, Fort Saint George. 30th December 1806.

When the price of rice in the public market at Stations where the Troops are not upon field allowance, is more than twenty Star Pagodas per Madras garce, and it may not be practicable to issue it at that rate from the Public Store, the Right Honorable the Governor in Council is pleased to direct, that the difference between the rate of 70 Pagodas per garce and the current rate of the market, shall be drawn monthly from the payment in cash, and issued to the Native Troops with their pay in arrears. The amount so drawn is to be in the proportion of one seer of rice per day for each man, and to be entered in the public account under the head of Occasional Charges.

467. With respect to the Military, the wisdom of Government had provided a remedy by furnishing them with grain or money to purchase it when the price exceeds a certain limit.

468. Hence it results that no danger of scarcity can ensue from an unbounded freedom of commerce—indeed it is more likely to follow from the absence of that freedom.

469. For if the quantum of produce exceed the quantum of natural consumption, and the export be restrained, the superfluity must rot, or at length be partially permitted to pass out of the State, thus the immediate loss is considerable—but the ultimate effects of such interference are incalculable—the loss and discouragement thus incurred sinks the value of the commodity and represses the order of future cultivation; thus the plenty of one year may occasion a defiqiency in another. Again, when our embargo is sometimes imposed, and the fear of scarcity having subsided, it is at length withdrawn—the price of grain immediately rises, but often without any advantage to the land-owner or his tenants, for their produce may have been already sold at a diminished rate, when the superfluity, embargo, and low price reduced its value—thus, as in the former case, agriculture sustains a check, with the additional obstructions incidental to the increased price of seed-grain—the reduced wages of laborers from the diminished profits of the landholder, and the enhanced price of provisions to this class of the community, who may not be able to purchase it at the price to which it had been raised by the embargo.

470. When an embargo on grain once takes place, a permission to export is often more pernicious than a total prohibition—the restrictions of Government, therefore, on the produce of the earth appear to be prejudicial to population by the decrease of subsistence, and to agriculture by the encouragement and loss to the land-owner and the tenant.

471. Founded on the preceding reasoning, and adverting to the check which the speculations of private merchants and grain-dealers have received from the occasional interference of Government and the Officers of Government with the supplies of alimentary grain, it occurred to us that, as the best means of avoiding future loss and securing future supplies, it were advisable for Government to endeavour to re-establish the principle of free trade, and by a proclamation to that effect to give a new elasticity to the impulse of private interest.

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472. We learnt with great regret after the foregoing observations were written, that an embargo on exportation had been imposed in Bengal; this of course we observed would render the immediate adoption of our recommendation unnecessary, a circumstance which afforded us considerable concern.

SHOTRIUMS AND ENAMS.

473. Under date the 26th November last, we had the honor to address the Governor in Council in reply to a letter of the 28th October, wherein our sentiments were required with respect to an application of Runganadum, Interpreter to the Supreme Court of Judicature for a grant of two villages on Shotrium tenure, or one of them as a free gift in reward of his services.

To Government, in Diary Cons., 30th November 1807. In Cons., 23rd November.

474. Of the pretensions of this individual, we observed that we could have no other means of judging than from the respectable testimony produced in his favor to the Governor in Council;—it was not therefore, we presumed, on the merits of the man, but rather on the subject of the value of the lands applied for that our sentiments were required.

475. From Statements in our Office, it appeared that the present value of one of the villages (Mooseravakum) was about Star Pagodas 1,201, and of the other (Wootoocaudoo) about Star Pagodas 1,050 per annum, making together Star Pagodas 2,251.

476. We observed that it was for the Governor in Council to appreciate the claims of Runganadum to the villages he had applied for, but we begged permis[illegible] to remark on this occasion, that such distinguished testimonies of the approbation of Governm[illegible]hould be conferred only in cases of pre-eminent merit, and we noticed a Resolution of Government to this effect communicated to us under date 14th February 1807.

In Cons., 28th February 1807.

477. We explained a *Shotrium*, as generally understood, to be a grant of one or more villages on favorable tenure; that is to say, if the annual public assessment be 1,000 Star Pagodas, a reduction or remission in favor of the applicant is made proportionate to the extent of the intended reward.

478. An Enam or free gift we explained as differing no further from the foregoing, than that it is a village or portion of land exempted altogether from the payment of public assessment.

479. Neither a Shotrium nor Enam, we remarked, are properly grants of lands, but rather perpetual annuities made by an assingment of the public Revenue from the village or villages so assigned.

480. Adverting to the numerous applications which within these last few years had been made for grants in Shotrium or Enam tenure, we conceived it to be peculiarly connected with our duty to point out the permanent expense which such a mode of remuneration entails; we remarked that being an alienation of Revenue and not a charge; as soon as the remission of the first year is made, the annual expense ceases to appear in account, and that although virtually a pension, yet as there is no annual list formed of such pensions, the annual loss to Revenue is not remembered.

481. For the maintenance of the charitable institutions of the country, or for the endowment of the Hindu or Mahomedan places of worship, the munificence of the Company's Government, we observed, might in a political view be properly exercised in granting such perpetual alienations within certain limits; but we believed it to be inconsistent with the practice of European Governments to reward the services of their Civil and Military Officers, by pensions descending from generation to generation.

482. Entrusted as we are with the immediate superintendence of the public lands and of the public Revenue, we presumed to offer these sentiments for the consideration of the Governor in Council, and we recommended that, in future, all grants of the nature of Shotrium or Enam, which Government might be disposed to make in reward of highly distinguished services, should never exceed one, two or three lives according to the merits of the person in whose favor the grant might be conferred.

483. We gave it as our opinion that, excepting in very extraordinary instances, honorary rewards, increase of pay and pensions for life, present the means of ample remuneration for services of this nature;—for such services, we mean, as have only the ordinary recommendation of length and fidelity, without being characterized by any particular feature of importance.

484. We took the same opportunity of acknowledging the receipt of the further orders of the Governor in Council, communicated in Mr. Greenway's letter of the 18th November respecting the claims of Mahasing, a pensioned Subadar of Cavalry.

In Cons., 26th November.

485. We observed that on reference to our letter under date the 31st December 1806 and to the orders of Government in reply, the Governor in Council would be made acquainted with the circumstances under which it was determined to substitute the grant of fifty cawnies of nunjah land in the village of Darahnore, and fifty cawnies of unoccupied land in the village of Nellore, free of rent, in lieu of one hundred cawnies of unoccupied land originally assigned to him on Ardamanium tenure in the village of Punganuttum.

In Diary Cons., 2nd January 1807.
From Mr. Secretary Greenway, dated 17th January, in Cons., 5th February 1807.
Vide General Report, dated 25th February 1807.
(Paras. 242 to 248.)

486. The request preferred on this occasion by the Subadar was that the fifty cawnies remaining with him of unoccupied land ought to be exchanged for the same extent of cultivable land, or that a village might be granted to him on Shotrium tenure, the village of Asimungalum near Trichinopoly.

487. We remarked that the preceding observations which we had made militated against a grant of the village.

488. But it appeared satisfactorily established that the original grant of one hundred cawnies of unoccupied or waste land was less favorable than the Subadar had been led to expect, both in regard to the description of the land, and of the tenure, the original recommendation having been for one hundred cawnies of land—unprofitable land it seemed could scarcely be inferred, it was on this account that the change abovementioned took place; the Subadar having in his application limited his request to 50 cawnies of arable land and retaining 50 cawnies of waste land.

489. Of the subsequent services of this Officer, whilst acting under the Superintendent of Police at the Presidency, the evidence afforded by Captain Grant appeared to be sufficiently satisfactory, and as it was stated that he had reason, in the first instance, to expect a grant of one hundred cawnies of arable land, we observed that it would remain with the Governor in Council to determine whether this circumstance, in addition to the high testimony borne to his character and former services might be considered to afford sufficient grounds for acceding to his request and fulfilling the apparent intention of the Supreme Government in favor of Mahasing.

490. We begged leave on the same occasion to forward a letter addressed to us under date the 20th October by the late Principal Collector of the Ceded Districts, representing the long and zealous services of Ramachendra Row, the Principal Serishtadar in the Ceded Districts, and requesting that we would recommend him to the favorable notice of Government.

From Col. Munro dated 20th. in Cons., 26th October 1807.

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491. This person was employed as an assistant to his father, under Colonel Munro whilst in Canara; "and ever since his father's death in 1800, he had been at the head of the Native 'establishment in the Ceded Districts, where he had acted upon a more extensive scale than per- 'haps any Native servant in India—in such a situation it was necessary that a considerable 'degree of trust should be reposed in him, but he never in any instance betrayed it, and though 'like every Native holding an important office he had many enemies, he had never even been 'accused of any kind of malpractice."

492. The instances, we remarked, were very few in which the approved services of a Native Revenue servant had received any extraordinary remuneration, although it must be acknowledged that the services of such persons when discharged, with zeal and integrity, are of a more important nature, more exposed to temptation, and far more beneficial to Government, than the services of many who had experienced its bounty.

493. Having in a former part of our address stated the objections which we entertained to the alienation of the Land Revenue in permanent pensions, we could not recommend that mode of granting remuneration in the present instance; but as the person alluded to appeared to us to have very strong claims on the attention of Government, we proposed that his pay should be increased to the sum of one hundred and seventy-five Pagodas per month, and that a promise should be made to him of future permanent provision, when the period of his services should terminate.

494. We were informed in reply to the foregoing address that the Governor in Council was fully impressed with the truth of the observations we had stated respecting the permanent diminution which the Revenue must suffer by extensive grants of land free of assessment, or on favorable terms for the remuneration of public services, and that he fully concurred in the expediency of limiting grants of this nature to cases of extraordinary merit.

From Government, in Cons., 21st December 1807.

495. In such cases as might be considered not only deserving of public approbation, but to merit a more substantial mark of the favor of Government, we were informed that the Governor in Council would adopt our suggestion of issuing grants for limited periods according to the merits of the person on whom they might be conferred.

496. With respect to the application of Runganadum, although his public services were supported by the recommendation of the Chief Justice of the Supreme Court, the Governor in Council did not consider them to be such as to entitle him under the explanation which we had given of the subject to require a public and permanent remuneration from Government, particularly as he was understood to have accumulated ample means of livelihood from the authorized emoluments of his office.

497. As it appeared from our explanation of the case of the Subadar Mahasing that the apparent intentions of the Supreme Government in favor of that officer had not been fulfilled, the Governor in Council was pleased to authorize the substitution of 150 cawnies of cultivated ground in the situation which Mahasing might consider eligible for the 50 cawnies of waste land described in his grant, which we were informed would accordingly be cancelled and a fresh sunnud issued when his election should be reported.

498. The Governor in Council considered the claims of Ramachendra Row, the Principal Serishtadar employed under the late Principal Collector in the Ceded Districts, to be deserving of particular attention, as they were founded in fact on the faithful services of his father not less than of himself, and although on the principles stated in our letter we had hesitated to recommend a grant of land, the Governor in Council was of opinion that this mode of remuneration would be considered by the Honorable Court of Directors to be less objectionable in the present instance than an augmentation of pay to the extent which we had recommended, we were informed that

the Governor in Council would accordingly be prepared to acquiesce in the grant of land t Ramchendra Row of such an extent and on such limited terms as we might consider to b adapted to his situation.

499. The necessary instructions for carrying into effect the intention of Government i favor of Mahasing and Ramchendra Row were issued to the Collec tors respectively, and when their communications on the subjec shall have been received, we shall have the honor to submit them.

To Mr. Wallace, Diary Cons., 4th January.

500. By a letter from the Secretary to Government under date the 12th September last we were informed that the Government of Fort Saint George having devolved provisionally t William Petrie, Esquire, agreeably to the appointment of the Honorable Court of Directors, Mr Oakes the second Member in Council would take his seat as President of the Board of Revenue

In Cons., 12th October 1807.

501. On taking leave of the Board, Mr. Petrie recorded in our Proceedings a Minute, of which we do ourselves the honor t subjoin a transcript.

502. "The late change which has taken place in this Government having removed me for a time from the seat which I have had the honor to hold for eight years at the Revenue Board, I cannot take leave of my respectable colleagues without recording the sentiments of esteem, regard, and respect which I sincerely entertained for them as servants of the public, and as members of society. I trust I shall be excused in expressing the opinion with which their knowledge, zeal, talents and experience have impressed me, that in the selection of this service, we could not find three gentlemen better qualified to discharge the important and extensive duties of their trust than the present Members of this Board. I request Messrs. Falconar, Hodgson and Thackeray will accept of this just tribute to their merit. To Mr. Falconar, the Senior Member and Acting President, I beg leave to offer my sincere thanks and acknowledgments for the valuable assistance I have at all times received from him in the situation which I have officially held at the Revenue Board, and more recently, for the ample materials with which he furnished me, by which I was enabled to make those communications to the late President which he has mentioned so favorably to the Honorable Court and to the Supreme Government."

503. "I beg leave to assure the Board of my entire confidence in their zeal and ability and to express my wish that, although removed from a seat in their deliberations, they will not withhold from me their sentiments, opinion and advice upon the Revenue Administration under this Presidency. Mr. Falconar's extensive knowledge of the principal languages of Hindustan, of the manners, customs and prejudices of the people, combined with talents peculiarly qualified for research and investigation, will, I have no doubt, do credit to any situation he may hold in the service."

504. With this Report, we have the honor to submit the broken set of our Proceedings from 12th October last to the present date, for the purpose of being transmitted to the Honorable Court of Directors by the Ships under despatch.

We have the honor to be,

Honorable Sir,

Your most obedient humble servants,

(Signed) WILLIAM PETRIE.
(„) ALEXANDER FALCONAR.
(„) JOHN HODGSON.
(„) WILLIAM THACKERAY.

FORT SAINT GEORGE,
15th February 1808.

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General Report of the Board of Revenue, to the Honorable the Governor in Council, sent Home to the Honorable the Court of Directors, per Ship "_____," dated 5th October 1808.

To

THE HONORABLE SIR GEORGE H. BARLOW, BART., K. B.

Governor in Council,

Fort Saint George.

HONORABLE SIR,

1. In compliance with the orders communicated to us in a letter from the Secretary to Government under date the 10th ultimo, we have the honor to submit the Report of our Proceedings from the 18th February last to the present date for the information of the Honorable Court of Directors.

In Cons., 15th September.

GANJAM.

2. In our last General Report, we recited the substance of an address from this Board to the Honorable the Governor in Council under date the 11th January, relative to the prosecution of the enquiry into the conduct of Jagganaut Row, the confidential se[illegible] of Mr. Snodgrass, when Collector in this District.

3. The observations and resolutions of th[illegible] Governor in Council on this subject were communicated to us in a le[illegible] from the Secretary to Government under date the 12th March last.

From Government, in Cons., 24th March 1808.

4. The Governor in Council considered it to be a matter of regret that while the accounts of the villages exhibited strong evidence of the existence of gross mismanagement and peculations during the administration of the affairs of the Province by Mr. Snodgrass, there should be an entire failure of those proofs which were required to establish the guilt of the individuals concerned in the disgraceful transactions of that period.

5. It was observed that the investigation of those transactions by the present Collector, while it developed an extensive diversion of the public resources, had led to this conclusion, that no evidence exists of the particular appropriation of the Revenue withheld from the public treasury, and that a prosecution of the confidential servant of Mr. Snodgrass must end in the disappointment of public justice. This, it was remarked, was the more to be regretted, as Mr. Brown not only professed, at the time of commencing his investigation, to be in possession of documents which would certainly prove the malversation of Jugganaut Row, but in his last communication speaks of their existence as a circumstance too notorious to be doubted. That he should have suffered himself, with these documents in his possession, to be diverted from the enquiry, the Governor in Council observed, was indeed unfortunate, although the distraction of the times might have appeared to demand his more immediate attention; and that they should not be forthcoming among the records delivered to his successor in office was the more unaccountable, as he deemed them to be essenti[illegible]; but a view of all the circumstances of the [illegible], led the Governor in Council to adopt our recommendation of relinquishing the prosecution [illegible]gether, as there was too great a probability of the termination being unsuccessful, while [illegible]ganaut Row, in an imprisonment of seven years, had perhaps suffered a punishment of [illegible]ater severity than might be due to the share which he had in the general mismanagement of [illegible] Province.

6. The Governor in Council, we were informed, had satisfaction in the confession of Juggannaut Row that his allegations against Mr. W. Brown and Captain Evans had no other foundation than idle rumour.

7. The balances which were outstanding in this Zillah at the conclusion of Fusly 1216 have been very considerable reduced—there was, however, a sum exceeding 25,000 Pagodas still outstanding at the end of August, but besides a balance of the current Revenue of Fusly 1217.

8. On reference to the letter noted in the margin, it will be seen that we have issued instructions for the sale of certain of the Estates to take place on the 22nd instant. There are some Estates, however, in the Chicacole division which the Collector has satisfied us have been too heavily assessed by the late Special Commission. Regarding these, we shall hereafter have occasion to address Government, as well as regarding the Revenues in general of this Zillah.

To Mr. Alexander 20th, in Diary Cons., 22nd September.

VIZAGAPATAM.

9. In this Zillah nothing has occurred subsequently to the date of the last Despatch which requires to be particularly noticed in this Report.

10. We observe, however, that there is a considerable balance of Revenue outstanding respecting the recovery of which we are in the expectation of receiving a communication from the Collector.

RAJAHMUNDRY.

11. The curren Revenue of this Zillah has been punctually realized—the only attachment which took place on th expiration of the late Fusly was of a portion of the Zemindary of Polaveram, but the arrear was discharged previously to the day which we had fixed for the same.

MASULIPATAM.

12. In the month of March last, a paper addressed to the Honorable the Governor was presented to us by a person named Joojala Row, Trimaul Row, formerly Serishtadar to Mr. Oakes, and subsequently to Mr. John Read, as Collector in the 4th Division of Masulipatam.

13. A similar paper was produced by Trimaul Row, which, it appeared, he had addressed to the late Right Honorable the Governor, and His Lordship having, by an endorsement therein, directed him to address the Board of Revenue, we observed that the Honorable the Governor referred him to that endorsement for his guidance on the present occasion.

14. Whatever might have been the motives of this person for delaying to make his representation to the Board, we concurred it to be incumbent upon us to pay attention to the reference abovementioned; we accordingly directed him to prepare a representation to our address, which, having done, we have the honor to submit it to the Honorable the Governor in Council with an address under date the 3rd June last.

To Government 3rd, in Diary Cons., 6th June 1808.
Petition from Joojala Row, Trimaul Row, dated 4th April, in Cons., 2nd June 1808.

15. We deemed it proper to premise that this person, amongst others of the Cutcherry servants, was dismissed from office, corporally punished, and imprisoned on charges of pecuniary embezzlement and official delinquency preferred and supported by the Collector of Masulipatam. Mr. John Read, whose detailed Report on the subject dated the 4th January 1800 was transmitted to Government with the observations of the Board of Revenue under date the 7th February 1802, he was subsequently released in consequence of a communication from the Board to Government under date the 28th April 1804.

16. The first part of the representation contained complaints of personal mal-treatment and loss sustained by the representator in consequence of the proceedings pursued against him by Mr. Read. With regard to these complaints we observed that the proceedings in question were the

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esult of this person's own misdemeanours and proceedings having already been before tribunals f competent authority, it appeared unnecessary that they should be again brought under iscussion.

17. In the course of the representation, he ascribed the evil fortune which befel him to the achinations of interested persons, and at the same time recriminated on Mr. Read and his successor Mr. Cazalet, by charging them with the corrupt receipt of money from Vasareddy enkatadry Naidoo and other Zemindars, and with having derived a considerable profit from emittances of public money to Hyderabad.

18. In support of the first charge, he produced the translation of an original paper in his ossession, signed by one Turalapauty Mootiah, who declared that he personally paid the sums herein mentioned on account of Vasareddy, and received for his trouble an allowance of 10 er cent.

19. Being required to state the particulars composing the total amount alleged in the epresentation to have been unduly received by Mr. Read and Mr. Cazalet and their respective ervants, as also the names of the persons by whose evidence the charges are meant to be supported, he furnished the Memorandum (No. 3) submitted with our address.

20. The information respecting the undue profit on remittances to Hyderabad was contained in an account (No. 2) which he stated to have received from one Gopaul Kistnah, late Gomastah to the Soucars mentioned therein.

21. The remittances adverted to being five in number, were explained to have been made at different periods from the year 1800 to 1802 inclusive; their aggregate amount was stated at (16,00,000) sixteen lacs of Rupees, whereof a proportion to the extent of (8,00,000) eight lacs of Rupees was alleged to have been obtained at the Soucar's Bank in exchange for Madras Pagodas 1,95,122, being at the rate of 400 Rupees per cent. Madras Pagodas, while for the same amount it was alleged that a sum equivalent to Madras Pagodas 2,07,792 was charged in the Company's Books, being at the rate of 385 Rupees per cent. Madras Pagodas, the difference Madras Pagodas 12,670 or Rupees 51,947, constituted the alleged profit to the individuals concerned; in other words, he stated that the gain on the exchange between Rupees and Pagodas was not carried to the credit of the Company, but was unduly appropriated.

22. Being asked through what means it was ascertained that the Company did not receive credit to the amount of the difference of exchange, he stated that the Gomastah abovementioned derived his information from one Soobanadry, the Collector's Cashkeeper, and that, moreover the profit derived by the public servants was a matter of notoriety at Masulipatam.

23. We remarked that when charges of this nature were preferred, so directly injurious to individual character, and relatively disreputable to the Service generally, it was a task of delicacy to determine the degree of attention with which they should be received. We had, in numerous instances, traced similar aspersions to views of private interest, or to motives of personal malignity; and we observed it was most probable that in the present instance, they might be ascribed to the latter cause; to disregard them altogether however, would, we observed be dangerous and inconsistent with public duty, whilst to institute a public enquiry, if upon insufficient grounds, would not only be productive of unnecessary trouble, but as implying suspicion, would, in itself, be an injury to the gentlemen concerned, holding as they do important offices in the service of the Company, and possessing of course unimpeachable characters.

24. We observed that without an examination of the persons adduced as evidence, an examination which could only be made at Masulipatam, the scene of the alleged transactions, an

the place at which the parties chiefly reside, it was impossible to form any other than the general judgment which must naturally arise out of the character of the accuser and the circumstances under which the accusations were preferred—so far as that judgment extended, we considered it to be unfavorable to the character and motives of the man, and adverse to the necessity of enquiry.

25. With these observations we submitted the subject to the decision of the Honorable the Governor in Council; we remarked at the same time if it should be thought to merit so much attention, the Collector at Masulipatam might be directed to undertake the preliminary examination before adverted to, and to report whether there might be grounds for further enquiry—or otherwise that it might be proper to furnish Mr. Read and Mr. Cazalet with copies of the papers, and leave it to them to take such measures for vindicating their characters from these aspersions as to them might appear expedient.

26. In reply to this address, we were informed that the Honorable the Governor in Council concurring in the observations which we had stated on the subject referred to, deemed it to be proper that the Collector of Masulipatam should conduct the preliminary enquiry which might be necessary to determine whether the allegations of Trimaul Row were entitled to credit.

From Mr. Greenway 18th, in Diary Cons., 23rd June 1808.

27. It was, in the opinion of the Governor in Council essential to justice, as to the characters of the gentlemen whose names have been mentioned, that no further proceedings should be adopted until this point was distinctly established.

28. The result of this enquiry, we were informed, would determine the Governor in Council regarding the further course to be observed.

29. On receipt of these orders, the Collector at Masulipatam was furnished with copies of the papers concerning the allegations in question, and instructed to conduct the preliminary enquiry deemed necessary for the purpose of determining whether these allegations were entitled to any credit.

30. As the accuser stated his inability to proceed to Masulipatam on account of his embarrassments at that place, the Collector was desired to proceed in the examination upon such grounds as the papers transmitted to him would furnish.

31. It appeared from the Collector's Report which we submitted under date the 24th August, that many of the persons, whose names were given as evidences by Joojala Row Trimaul Row, were now dead, and that of those who remained, all had denied any knowledge of the transactions which they were stated to have the means of testifying, excepting Turalapauty Mootiah, who acknowledged the declaration bearing his name, with respect to the payment of a bribe of 10,000 Pagodas to Mr. John Read, and other sums to his servants, and declared his readiness to attest the same on oath.

To the Chief Secretary 24th, in Diary Cons., 25th August 1808.

From Mr. Fraser 10th, in Cons., 13th August 1808.

32. With respect to the charge of undue profit derived from remittances of public money to Hyderabad, it was stated that Gopaul Kistnah, from whom Trimaul Row alleged that he had received the account which he submitted to us, had denied any knowledge of the matter as well as any acquaintance with the Cashkeeper Soobanadry Row, with whom he was represented to have had communications on the subject.

33. It did not appear that any further enquiry had been made with respect to this charge, nor any examination of the accounts of the period to which it had reference; but we remarked though there were grounds for the charge, (which unsupported as it was, it would be unfair to presume), it was not probable that accounts would furnish any elucidation.

34. In answer to this communication we were informed that the Governor in Council deemed it necessary that the declarations of the persons alluded to in the letter from the Collector as having been interrogated relative to their knowledge of the transactions imputed by Trimaul Row to Mr. Read and Mr. Cazalet while holding that Station, should be submitted for the consideration of Government, before a definitive judgment could be formed on that subject, and the Governor in Council desired that he might be called upon to transmit those documents.

From Mr. Greenway 27th August, in Cons., 22nd September 1808.

35. The difficulty which appeared to have prevented Mr. Fraser from taking the depositions of the parties on oath, it was observed, might be removed by an application to the Acting Magistrate on the spot, who would of course administer the necessary oaths to those persons.

36. A communication to the above effect has been made to the Collector, and the result, when received, will be submitted for the information of Government.

To Mr. Fraser, in Diary Cons., 26th September 1808.

37. We have only further to notice under the head of this Zillah, that an attachment of the Zemindary of Vellunky Letchmerow took place for arrears, on the expiration of the late Fusly, but that the arrears were discharged previously to the day appointed for the sale.

GUNTOOR.

38. Under date the 4th July 1803, a reference was made to Government respecting the appropriation of five villages in the Guntoor District, of which the persons by whom they were previously held on Cavelly tenure, had been then recently dispossessed for offences against the Estate.

To Government, in Diary Cons., 7th July 1803.
Cunnamalachervoo.
Gurkepadoo.
Gannavaram.
Berjapilly.
Manlapaudoo.

39. It was the wish of Venkata Gundarow, the Zemindar of Innacondah and Bellumcondah, (who had been greatly instrumental in securing the delinquents) to obtain possession of the whole, or at any rate of the four last villages, upon the same terms on which they had been previously held, viz., on the payment of an annual Peshcush of Pagodas 50-25-16; and in that case, he offered to relinquish his claim to reimbursement of the expense which he had incurred in the apprehension of the delinquent Poligars amounting to Madras Pagodas 3,110-5-61 exclusively of Madras Pagodas 486 expended in the maintenance of the prisoners.

40. The Board of Revenue were of opinion however, that it was inexpedient permanently to forego the Revenue of the villages, which, provided a full reimbursement being made to Gundarow of the expenses he had incurred, they conceived might be incorporated with the Zemindary, and assessed upon the principles of the Permanent Settlement.

41. Accordingly the reimbursement of Gundarow's expenses was authorized and paid; at the same time Government signified its disposition to reward the conduct of Gundarow by granting to him the land in question on favorable terms, but thought it advisable to postpone a final determination until the delinquency of the former possessors should be ascertained by the decision of a Court of Justice.

From Government dated 30th July, in Cons., 11th August 1803.

42. In September 1804, the decision of the Court was passed, and the delinquents were executed, from which period the subject of the transfer was not revived until in December last, we received a letter from the Collector, recommending that one of the villages Cunnamalachervoo should be

From Mr. Jarrett dated 4th, in Cons., 17th December 1807.

transferred to Vassareddy Venkatadry Naidoo, and the other four, viz., Gurkepaudoo, Gunnavaram, Berjapilly, and Maulapaudoo, to Venkata Guntarow, in whose Zemindaries respectively the several villages are situated.

43. It appeared from an account furnished by the Collector that the average gross receipts from these villages for a period of three years had amounted to Star Pagodas 1,122-1-67 per annum, while the average annual charges including the expense of three several establishments maintained by the Magistrate by Vassareddy and by Gundarow respectively, for the purpose of preserving tranquillity, had amounted to Star Pagodas 1,590-16-64.

Enclosure B in a letter dated 4th December 1807.

44. We apprehended that these establishments could not all have been required for the security of the villages merely, but were intended as a general defence against incursions from the wild predatory borderers of Palnaud and Innacondah, contiguously to which the villages are situated, but whether necessary or not, it appeared to have been at the requisition of the Collector that the villages were occupied by the establishments of the Zemindars who had not been indemnified for the expense attendant thereon.

	Per Annum	Pags.	
Magistrate's Establishment	340	0	0
Gunda Row's, do.	456	0	0
Vassareddy's, do.	366	0	0

45. In the letter abovementioned, the Collector, adverting to the large amount of the charges comparatively with the amount of the Revenue, expressed his opinion that the villages might be transferred, subject only to the payment of the former Peshcush, on the condition that the Zemindars should each relinquish his claim to indemnification for the expenses of Sibbendy, or if the whole of the villages were granted to Gunda Row, it would, in that case, he observed, be necessary to indemnify Vasareddy for the expense incurred in occupying the village of Cunnamalachervoo, amounting from the year 1803 to 1,464 Pagodas.

46. We explained to the Collector in reply, that the terms on which he proposed the transfer to be made were similar to those which had been formerly rejected, and we informed him that as Gundarow on that occasion had received the full reimbursement of his expenses, as the freebooters by whom this part of the country was heretofore infested had been exterminated, and as there was every prospect of a continuance of tranquillity, we saw no cause to depart from the opinion formerly given with respect to the nature of the assessment with which the villages should be charged.

To Mr. Jarrett 14th, in Diary Cons., 18th January 1806.

47. We desired accordingly that our sentiments on this subject might be made known to Gundarow and Vassareddy, and that the Collector would ascertain from them the amount which they would consent to pay, which amount we observed to the Collector should, we conceived, be at least equal to a third of the average produce of the villages respectively, exclusive of any abatement on account of Sibbendy charges, the maintenance of order and tranquillity being duties of Police which it was the intention of Government should be vested in the Magistrate.

48. In proposing one-third, in lieu of two-thirds, the usual Zemindary assessment, we had in view the eventual extra disbursements to which the Zemindars would be liable, from the exposed frontier situation of the lands in question, and the pledge which had been made to the Zemindars of the lands being transferred to them respectively on *favorable* terms.

49. The letter then recently received from the Collector in reply to the foregoing communication was submitted to Government under date the 7th June, and it thence appeared that Vassareddy was willing to pay a third of the average produce, amounting to Pagodas 178-8-65 for the village of Cunnamalachervoo, but that Gundarow wished to receive the other

From Mr. Jarrett, dated 28th April, in Cons., 12th May.
To Government, in Diary Cons., 9th June 1808.

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villages on an assessment of one-fourth of the produce, amounting to Pagodas 146-31-35 in order, it would appear, that some distinction might be made between Vassareddy and himself, by whose exertions the former occupants were dispossessed and their persons secured. Gundarow, at the same time, renewed the expression of the hope that the village of Cunnamalachervoo might also be made over to him.

50. As however the villages appeared to have originally belonged to the Zemindary respectively in the order above stated, and with the view of avoiding any cause of jealousy among the Zemindars, we recommended that the villages might be separately granted on the terms before stated; but as the proportion of the Revenue to be received by Government would be less than one-third, we observed it should be understood and explained that though Government did not stipulate for the maintenance of any particular force in these villages by the Proprietor, they would expect to be themselves relieved from any further charge on that account than such as consists with the general superintendence exercised by the Magistrate over the rest of the Zillah.

51. The Governor in Council was pleased, for the reasons we had stated to confer the village of Cunnamalachervoo on the Zemindar Vassareddy Vencatadry Naidoo in perpetuity, at an assessment equal to one-third of the average annual produce amounting to Star Pagodas 146-31-35 per annum.

From Government, dated 7th July, in Cons., 14th July 1808.

52. We were informed that Sunnuds would be accordingly transmitted to us, and the Governor in Council desired that in forwarding them to the Collector, we would direct him to communicate to the Zemindars the explanation we had recommended; that it was not the intention of Government to incur any additional expense for the particular protection of these villages, besides what might be allotted to them in common with other parts of the Zillah.

53. Under the head of this Zillah, we have only further to notice that the Land Revenue has been realized with the usual punctuality.

PALNAUD.

54. In a letter under date the 15th ultimo, we had the honor to submit the Report and Statements of the Collector in the Settlement of Palnaud for Fusly 1217, together with such elucidatory remarks as we deemed necessary for the information of the Honorable the Governor in Council.

To Government, in Cons., 15th September.
From Mr. Jarrett, dated 11th July, in Cons., 4th August.

55. This small Province situated at the northern extremity of the territories of the Carnatic, in common with it, came under the authority of the Company in July 1801; it is bounded on the east by Guntoor, on the west by Kurnool, on the south by Ongole, and on the north by the territories of His Highness the Nizam.

56. In our Annual Reports we had of late years so frequently detailed the principles on which a rent bilmokutta have been concluded for the lands of these Districts with its inhabitants; but we considered it superfluous again to dilate on a subject that must be remarked be quite familiar to the Honorable the Governor in Council. We deemed it sufficient to observe that the same system of rents had been continued in the last Fusly with success to the Revenue and satisfaction to the people, but before we proceeded to the particular result, we inserted the following General Abstract of the collections from Palnaud from the date of its acquisition in Fusly 1211 to the end of Fusly 1217.

Statement of Actual Collections from the several sources of Revenue in Palnaud, exclusive of Salt and Sayer, from Fusly 1211 *to Fusly* 1217.

YEARS.	Land Revenue. On account of Grain.	On account of Vullary.	On account of Moturpha Farms and Licenses.	Total Land Revenue actually collected every year.	Dursey and Cocherlacotah Russoom.	Total extra Revenue.	Grand Total of the Revenue actually collected every year during the last 6 years	Average of 6 years actual collections.	The Jumma for Fusly 1217.	Increase over the above average of the last 6 years actual collection.
	S. Pags. F. C.	S. P. F. C.	S. P. F. C.	S. Pags. F. C.	S. P. F. C.	S. P. F. C.	S. Pags. F. C.	S. P. F. C.	S. P. F. C.	S. P.
1 Fusly 1211 ..	16,815 5 39	1,092 32 64	503 31 39	18,414 17 62	550 34 52	131 4 1	19,096 14 35			
2 Fusly 1212 ...	21,056 19 64	1,117 34 73	676 18 37	22,811 16 14	550 34 52	150 22 33	23,543 31 19			
3 Fusly 1213 ...	23,204 35 52	1,084 10 48	580 0 0	25,089 4 20	550 34 51	235 12 76	26,875 9 65	23,417 34 29	36,873 38 38	7,926
4 Fusly 1214 ...	23,417 39 9	5,523 11 46	469 20 5	29,701 29 63	550 34 52	568 27 55	29,821 7 10			
5 Fusly 1215 ...	26,512 27 31	7,936 22 21	458 26 41	34,891 34 33	550 34 52	372 2 69	35,814 29 74			
6 Fusly 1216 ...	27,119 24 76	7,991 8 36	535 13 61	35,564 5 18	550 34 52	415 31 57	36,530 29 47			
Total Revenue for 6 years ...	1,36,122 26 51	25,879 21 50	3,505 10 29	1,65,508 22 50	3,304 39 72	1,837 17 51	1,70,650 38 13			
Average of 6 years	22,687 11 35	4,313 10 49	584 9 55	27,584 31 92	550 34 50	312 9 75	28,447 36 29			

57. By the preceding Statement it appeared that the Land Revenue had progressiv increased, and that the actual collections of Fusly 1217 exhibited an increase over the aver of the preceding sei of years to the extent of Pagodas 7,926-4-9.

58. On a review of the receipts from Sayer, we regretted to point out that a result less satisfactory and directly the reverse of the foregoing had occurred. By the annexed Abstr it appeared that the receipts from this source which, in Fusly 1 amounted to Star Pagodas 14,519 had declined in Fusly 1217 the inconsiderable sum of Star Pagodas 711-30-51; an effect, believed, to be in great measure, if not solely ascribable to the abrogation of the duties exports from the dominions of the Company to those of the State of Hyderabad.

See Mr. Jarrett's Report, para. 102.

Abstract Collections on account of Sayer, for the District of Palnaud, from Fusly 1211 *to Fusly* 1217 *inclusive.*

Name of the Fuslies.	Sayer collected during last 6 years from Fusly 1211 to Fusly 1216. Amount actually collected on account of Sayer.	On account of Fines.	Total Sayer collected every year.
	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F.
Fusly 1211	12,031 9 17	... ...	12,081 9
Do. 1212	10,795 30 39	... ...	10,795 30
Do. 1213	12,619 12 53	82 26 23	12,772 38
Do. 1214	14,519 28 39	232 7 39	14,751 35
Do. 1215	6,205 38 51	46 26 27	6,252 22
Do. 1216	1,451 39 5	22 28 42	1,474 25
Do. 1217	711 30 51	... ...	711 30

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59. We proceeded to an explanation of the Revenue of the expired Fusly, abstracts of which we had the honor to subjoin.

Abstract Comparative Statement of the Revenues of the District of Palnaud for Fusly 1216 *and Fusly* 1217.

	Jumma for Fusly 1216.	Jumma for Fusly 1217.	Increase.	Decrease.
	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.
Land Revenue including Tamarind Topes, &c.	27,119 6 21	28,655 24 32	1,536 18 11	... ...
Canamalachervoo, &c., 5 villages including Moturpha, Poollary, and extra Revenue	1,097 26 36	944 22 46	24 39 22	178 1 12
Poolary Revenue	7,639 36 40	5,968 12 20	... ...	1,671 24 21
Moturpha including Farms and Licenses	523 1 42	576 22 50	55 21 8	... ...
Cocherlacottah and Dursey Russooms	550 34 52	550 34 52	... ...	... ...
Extra Revenue	303 28 44	622 28 44	319 0 0	... ...
Sayer Revenue	1,448 22 24	711 30 51	... ...	736 33 53
Total...	38,682 30 20	38,030 7 55	1,933 36 41	256 17 6
		Deduct Increase...		1,933 36 41
		Nett Decrease...		652 22 45

60. Although owing to the defalcation from the source of Sayer, there appeared a decrease on the whole of Star Pagodas 652-22-45, there was an increase in Fusly 1217 in the Land Revenue of Star Pagodas 1,536-18-11, in Farms and Licenses of Star Pagodas 53-21-8, and an extra Revenue of Star Pagodas 319.

61. In the Poolary, or Revenue from pasture lands, there was a decrease of Star Pagodas 1,671-24-21, originating from the misfortunes of the antecedent year—of Sayer there was a decrease of the Revenue from the five separate villages (since directed to be transferred to the Zemindars of Guntoor) amounting to Star Pagodas 153-3-70.

62. In our Report on the Revenues of this Province for Fusly 1216, we intimated to the Honorable the Governor in Council that from the repair of Tanks then recently executed and that of others then prosecuting under our orders, and agreeably to a professional estimate and survey of the Superintendent of Tanks, the late Collector, Mr. Smith, anticipated an increase in the Revenues of the year which had then just expired of 5,000 Madras Pagodas.

To Government, in Cons., 15th October 1807, Para. 6. Fusly 1217.

63. It was with regret we had to inform the Honorable the Governor in Council that soon after the demise of Mr. Smith, and the succession of Mr. Jarrett, we were led to understand that some abuses had been committed by the native servant entrusted with the expenditure of the public money for the repair of these tanks.

From Mr. Jarrett, in Diary Cons., 31st August 1807.

64. In consequence of this information, we forthwith directed the Superintendent to depute his Assistants thither for the purpose of ascertaining and reporting the extent and expense of the work actually executed—what remained to be done, for the completion of which, as a measure no less of utility, than economy, in the actual circumstances of the case, we issued orders to Mr. Jarrett,

To Capt. Caldwell, dated 15th September, in Diary Cons., 17th do. 1807.

65. By the Report of the Superintendent it appeared that of the amount estimated by
to be necessary and sanctioned by Government for the completio
From Captain Caldwell, dated 4th May, in Cons., 12th do.
those repairs, the sum of Madras Pagodas 1,208 had not b
disbursed; whilst the work executed was already in a state
gradual decay affording no prospect of benefit or stability.

66. It further appeared that the sum of Madras Pagodas 3,736-48-71 had been disbur
on work not sanctioned by Government, and we were not apprized whether any part of
former balance were disbursed on, or were meant to be carried to, the account of the la
work.

67. We were much concerned at this unprofitable expenditure of the public funds wh
appeared in great measure attributable to a relaxed vigilance on the part of the late Colle
and an unwary confidence reposed in a native servant who had evaded the plans prescribed
the work.

68. Against this man we directed the Collector, Mr. Jarrett, to institute a suit in the Zi
To Mr. Jarrett, dated 13th, in Diary Cons., 16th May 1808.
Court, as the documents submitted to us appeared to afford m
for substantiating his delinquency, and recovering the sums wh
might be proved to have been embezzled or misappropriated by h

69. With the result of these instructions we have not yet been made acquainted.

70. Together with his Report Mr. Jarrett submitted a separate list of Contingent Char
incurred during the adjustment of the Jummahbundy of Paln
From Mr. Jarrett, 11th, in Cons., 25th July 1808.
for the late Fusly amounting to Star Pagodas 1,013-37-78,
which we requested the sanction of the Honorable the Governo
Council.

71. The address of which the substance is here recited is under consideration of
Honorable the Governor in Council.

NELLORE AND ONGOLE.

72. Under date the 1st ultimo, we had the honor to submit, for the consideration of
Honorable the Governor in Council, the Report of the Collector of the Districts of Nellore
Ongole, on the Revenues of those Districts for Fusly 1217, and in pursuance of the intention
pressed in our address of the 30th June, on the occasion of commencing our Reports on the re
of the Revenue Administration of the unsettled Districts of the Company for Fusly 1217,
took a retrospective view of the management of previous years so far as appeared to us
be necessary.

73. These Districts formed a part of the Carnatic, and by the Treaty of July 1801 w
His Highness the Nabob were transferred to the authority of the Honorable Company: at
period of their cession, they were held on rent for a term of three years by two persons v
had engaged for them at the Durbar of His Highness the Nabob on an annual rent of Mad
Pagodas 3,53,000 including every branch of Revenue and Durbar Nuzzers.

74. The only circumstance in which these Districts differ from other parts of the Carn
is the custom which the inhabitants have long practised of rearing cattle for the supply of
Madras Market and for agricultural purposes, making this, in many cases, an object of gre
attention than the cultivation of their lands: a considerable Revenue has, therefore, been usua

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erived in Nellore and Ongole from a tax on pasture land, or rather on the number of breeding
attle kept in each village.

75. In these Districts, previously to their cession, the usual mode of sub-rent was by
illages, leaving to the inhabitants to adjust the pasture tax and all other taxes among them-
elves. The Collector, under the instructions of the Board, proposed in the first year to change
ne rent from a Village to an individual or Ryotwar rent; and succeeded in introducing this
node of rent in the second year of his management; so that an individual rent has obtained in
Nellore and Ongole for six years, or from Fusly 1212 to Fusly 1217 inclusive. The rent thus
ndividually formed was not regulated in the same manner as in some other Provinces where
Ryotwar rents have been established, viz., by fixing a defined rent on each field, and limiting
he demand to the rent of such fields as were cultivated: in these Districts, after the land of
each village had been surveyed, it was divided amongst the whole of the cultivating inhabitants,
n proportion to their estimated means of cultivating or grazing, and a Muktah, or fixed rent,
was required for the land thus assigned over to each farmer. The total value of the land by Sur-
vey as specified in each individual's Cowle formed the total annual demand, and supposing his
means of occupying the whole never to have been impaired, would have constituted the amount
of the annual rent; but as no such expectation was formed, and the object of the Cowle was only
to give a value to the land, deductions were annually made as in other Ryotwar Districts; the rents
were therefore regulated by the extent of land actually cultivated for grain occupied for pasturage
—this arrangement suggested itself from the difficulty which would otherwise have occurred in
regulating the grazing tax and dividing the pasture land, the greatest part of which was repre-
sented to be unjustly engrossed by the head inhabitants—indeed the representations of the
Board of the oppressive influence exercised by this description of people s the argument used
by Collectors for the necessity of an individual rent, and was the princip reason which induc
ed the Board to accede to the proposition of commuting the division of the produce for a defin
ed rent in money and for determining all rents according to the value of the soil of each field.

76. In the first year, or Fusly 1211, the rent was made by villages on the best data
procurable; at that period, from the scanty Dufters of the Nabob's Officers; from the accounts
kept during former assumptions; from information which the Collector obtained by means of the
village Curnums, or from the communications of the inhabitants themselves; the latter, although
not always willing to state the value of their own villages, were
Madras Pagodas 4,53,444-3-79.
seldom reluctant to give information regarding those of their neigh-
bours. The Jummah of this year was Star Pagodas 4,98,789-9-13.

77. Considerable progress having been made during Fusly 1211 in procuring materials
necessary to form an individual rent, a division of the land took place
Madras Pagodas 5,35,799-7-74.
in Fusly 1212, and the Muktah assessment was then first introduced.
The Jumma was Star Pagodas 5,80,379-3-3.

78. The Muktah rent was fixed on the principle of valuing the soil on an estimate of its
produce and fixing a price to that produce; not as the rates of assessment had been in the Ceded
Districts, viz, on the actual payments by the Ryots during former periods. The Collector took
much pains to obtain the best information of the productive powers of the different descriptions
of soil, and valued the produce at a low price; but it is evident that this mode of valuation is
liable to much error—to be either too high or too low: it was in evidence before us that the Agents
or Renters of His Highness the Nabob had never adopted in any part
See Paras. 40 and 42 of the Collector's Report, dated 10th July, in Cons., 25th do. 1803.
of the Carnatic a mode of management calculated to allow the accu-
mulation of capital among the Ryots; that consequently, in the first
year of their transfer, a rapid augmentation of Revenue could not be expected, and was not desir-
able: the Jumma of Fusly 1212 in Nellore and Ongole from the high estimate of produce assumed
by the Collector, of the extent of land which he computed might be brought by exertion into

cultivation, amounted to a sum exceeding the Revenue of any period within our knowledge.

	M. P.	F.	C.
Jumma on a selection of the highest rents of 9 years. ...	5,40,108	31	48
	S. P.	F.	C.
	5,94,119	21	8
Jumma of Fusly 1212.	5,89,379	3	3
	4,740	18	5

fell short in amount of a *total*, composed of the hig Revenue derived from each village during a period successive years in the sum of Star Pagodas 4,740 only ; selection of the highest value from 9 years is an unu mode of comparison, it being hardly to be expected tha whole of a Province should, in point of seasons and circ stances affecting cultivation, be in any one year in su favorable situation—either this Jumma or the change which the Muctah rents unfavorable to views of the head inhabitants, or both circumstances combined, cause, in this year, the cessio a portion of the inhabitants and the presentation of a petition by a considerable body of the the Board of Revenue, as at that time reported to Government.

M. Pagodas 483,182-0-75.

79. The collections in this year, as might have been expe fell short of the Jumma, and inclusive of Salt amounted to Star P das 5,31,500-9-67.

80. The total estimated value of land in Fusly 1212 according to the Survey, as mad to that period, and calculating all the arable land as cultivated, amounted to Madras Pagodas... ... 5,25,362 22

* Exclusive of Salt, Poischush, Shotriums, &c., &c.

The land* rent for Fusly 1212 was ,, ... 4,66,221 11

Difference less... 59,141 0

81. But comparing the Jumma of Fusly 1212 with the Kamil Jumma or ancient v with the selection of the high Jumma from the accounts of 9 years, and with other averages, result leads to a co: clusion either that the expectations of the Collector in this particular re too sanguine, as to the extent of cultivation which would be carried on, or that his ca itions of price or of produce were too favourable for Government.

	Jumma Kamil.			Selection of high rent for 9 years.			Average of 4 years 1792,1793, 1794 ,and 1795.			Average of 3 years 1796, 1797, and 1798			Average of Fusly 1200 and 1201.			Fusly 12
	M. Pgs.	F.	C.	M. Pgs.	F.	C.	M. Pgs.	F.	C.	M. Pgs.	F.	C.	M. Pgs.	F.	C.	M. Pags.
	4,00,387	31	17	540,198	31	48	466,565	0	0	45,3,680	14	14	4,29,201	17	0	4,66,950
Jumma of Fusly 1212	5,35,799	7	74	5,35,799	7	74	5,35,799	7	74	5,35,799	7	74	5,35,799	7	74	5,35,799
Difference in favor of the Jumma of Fusly 1212.	1,35,411	1	57	...	...	..	69,234	7	74	82,118	35	60	1,06,597	32	74	68,848 4
Do. against	...	...	..	4,309	23	54	...	...		...	...	...	...	...	..	...

82. In Fusly 1213 the opposition of the head inhabitants to the system of Muktah re and the amount of the rent, operated to diminish the Revenue of year; because, in the first place, the same quantity of land was engaged for, and in the second, the quantity of land which was enga for, was not cultivated ; these circumstances were detailed in

Paras. 4, 5, 6 and 7. In Diary Cons., 30th August 1804. Madras Pagodas 3,86,913-51-38.

letter to Government of the 27th August 1804, where the personal exertion of the Collecto overcome this opposition was noted. The Land Revenue for Fusly 1213 amounted, un these unfavorable circumstances, to Star Pagodas 4,25,605-17-4, the aggregate Revenue to S Pagodas 4,92,583-5-67.

83. In Fusly 1214, an increase in the Jumma took place arising from an extended occu tion of land, the inhabitants having become more reconciled to new mode of management, made no further opposition. The la

Madras Pags. 4,13,641-32-52.

Jumma amounted to Star Pagodas 4,55,005-35-46, the aggregate Revenue to Star Pagoc 5,24,350-1-59.

84. In Fusly 1215, a propitious season conduced to an increase of cultivation, and to an abundant produce—a consequent difficulty in disposing of the grain tend- ed to impede the ready realization of the money rents ; hence we re- ported that the Collector had received several applications for permis- ion to relinquish the engagements for cultivation ; a reduction of the rents *fixed* on their fields vas also an object involved in these complaints : to the former objection, we remarked that the Collector very judiciously opposed no obstacle ; for, if the cultivation were abandoned by one, it would, unless the land were overrated, be engaged by another ; and we observed that the latter bjection was surmounted by admitting the possibility of high assessment, and offering to correct he valuation on an inspection of the next year's produce : these difficulties, we added, were nseparable from the introduction of the new mode of Settlement ; but we hoped that the temper, he discretion and patience of the Collector would soon enable him to overcome them ; and in ustice to the exertions of the Collector, we testified that the progress hitherto made in this respect had been satisfactory.

Letter to Government, in Diary Cons., 30th August 1804.

85. Under these favorable circumstances, the Jumma for Fusly 1215 amounted to Star Pagodas 6,54,568-9-63.

Madras Pagodas 5,95,062-0-67.

86. Although a favorable augmentation of Land Revenue occurred in this Fusly to the extent of Star Pagodas 21,726-21-55, yet the principal increase in the Jumma arose from the establishment of the Salt Monopoly.

The Jumma exclusive of Salt was	5,31,117	11	16
Salt Revenue	1,23,4	36	67
Total...	6,54,5.	9	63

87. The calamity which befel the Districts of Nellore and Ongole in Fu 1216 being fresh in the recollection of the Honorable the Govern n Council, it ap- peared only necessary for us to refer for the parti our Report of the 1st October 1807 : the Jumma, under this heavy calamity, amounted ore than Star Pagodas 2,82,810-39-67.

Madras Pagodas 2,57,100-41-73.

88. The forbearance shown to the inhabitants of Nellore and Ongole under the misfortunes which befel them in Fusly 1216, as suggested by us and confirmed by Government, we observed ad been attended with beneficial consequences far surpassing any temporary advantage that night have resulted from a more rigid exaction of the rents of that season—a large proportion f the decrease in that year was recovered in Fusly 1217 ; a favorable price which the Ryots btained for their produce, we observed, would assist in restoring their reduced circumstances, nd induced the Collector to look forward under favorable seasons to a Revenue equal to that ealized in Fusly 1215, when it was the highest in point of collection—he alluded particularly o Fusly 1215 because, in addition to a favorable season, the Collector had in that year in a reat measure surmounted the opposition experienced from the head inhabitants.

89. The increase of Land Revenue in the expired Fusly 1217 amounted to Star Pagodas 1,69,117-22-58—the increase in the Salt Revenue, which had, equally with other branches, suffered in the preceding Fusly, was Star Pagodas 1,085-2-17 ; and the total Jumma for Fusly 1217 was Star Pagodas 5,22,348-31-42.

Madras Pagodas 4,74,862-23-54.

90. Having detailed as above the leading features of the Revenue management of the Districts of Nellore and Ongole during a period of seven years immediately preceding the late Fusly, nd stated the causes of the fluctuations, we exhibited by the following Statement the Jumma ith the collections, a comparison the more necessary, because neither the Jumma of Fusly 211 nor of Fusly 1212 was collected in full, while in some years the collections had exceeded the umma from discoveries of concealed cultivation, the value of which was afterwards brought to ccount under Extra Revenue.

91. Hence the average collection on a series of seven years appeared to be Star Pago 4,97,216-24-1, while collections of the Fusly just elapsed were Star Pagodas 4,97,330-27-42— difference was only Star Pagodas 114-3-41.

From Government, dated 14th, in Cons., 26th September 1808.

92. The resolutions and orders of the Honorable the Governor Council on the Report which we have here recited, were commu cated to us in a letter under date the 14th ultimo.

93. We were informed that the Report was satisfactory to the Governor in Council, that he had been well pleased to observe that according to the Statement of actual collectio for a period of seven years, the Settlement for Fusly 1217 had fallen short of the average in trifling a sum.

94. This favorable result in a year immediately succeeding the famine which so seriou afflicted the Districts of Nellore and Ongole in Fusly 1216 was considered to afford satisfacto grounds for concluding that the extensive diminution of the Revenue in that year was regula with just attention to the circumstances of the inhabitants, and to furnish strong evidence of t industry and success with which the labors of the Collector had been directed not only to t preserving the population under his charge, but also to securing their resources from the impa ment which must have followed a too rigid exaction of the public demand in a season of su general distress.

95. The amount of the Settlement in the expired Fusly was also regarded as a satisfacto proof that the Collector had not suffered his attention to be diverted from the object realizing as high a Revenue as was compatible with the mutual interests of the inhabitant and the Government, and the Governor in Council accordingly confirmed it at Star Pagod 5,22,348-31-42.

To Mr. Tr[illegible] in Diary Cons., 29th [illegible]mber.

96. We have communicated to the Collector the sentiments the Board and of Government in a letter under date the 26th ultim

97. Amongst the several Jageers which were resumed on the cession of the Carnatic was t village Laboor, in the Nellore District, held by Shah Ali Peerzadah, otherwise called Shab A Kaderi.

Report of Mr. Falconar, dated 8th, in Cons., 12th September 1802.
To Government, dated 12th, in Cons., 15th April 1802.
From Government, dated 4th, in Cons., 21st June 1802.

98. The Hal-hasil or actual annual value of this village w entered in the accounts at the sum of Star Pagodas 2,920, and on resumption, a pension for life was granted to the then existing i cumbent at the rate of 100 Pagodas per mensem.

Petition from Shah Ali Saib Peerazada, dated 14th October 1807, in Cons., 21st January 1808.
Petition from the family of do. in Cons., 21st January 1808.
To the Collector of Nellore, in Diary Cons., 28th January 1808.

99. Shah Ali having pertinaciously refused to accept th pension, it was never paid to him, but as he retracted that refusal ju previously to his death, which occurred on the 20th December las we called upon the Collector to furnish an account of the arrear di to that period in order that the pretensions of his family to paymei of the amount might be submitted for the consideration of th Honorable the Governor in Council.

100. As the widow and son of the deceased solicited a continuance of the pension in behalf themselves and the rest of the family, we desired the Collector to enquire into their circumstance and to report whether any and what proportion of the pension should, in his opinion, b authorized.

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101. By the account received in consequence from the Collector it appeared that the arrears from the date of the resumption of the Jageer to that of the deceased of Shah Ali, comprising a period of 5 years, 4 months, and 12 days, amounted to the sum of Star Pagodas 6,440.

From the Collector of Nellore, in Cons., 14th March 1808.

102. The Collector likewise submitted a list of the family of the deceased, as furnished by their Vakeel—it consisted of his mother, three wives, three sons, and four other near relatives—in all, eleven persons, besides numerous dependents.

103. In submitting the case to the Honorable the Governor in Council, we observed that if the Governor in Council should concur with us in considering the claim of the family to the arrears, to be deserving of favorable attention, we should endeavour, in communication with the Collector, to effect an equitable distribution of the amount amongst the several members entitled to participate.

To Government, in Diary Cons., 17th March 1808.

104. In considering the claim to a continuance of the pension, we deemed it proper to revert to the origin of the grant and to the circumstances connected with its resumption.

105. The Jageer, we observed, originally comprised two other villages besides Laboor, and was held by Syed Kutub-ul Deen Kadery, father of the deceased, in virtue of a Purwannah of the Nabob Wallajah dated in March 1778. Syed Kutub-ul-Deen Kadery was [illegible] spiritual father of the Nabob Wallajah.

106. This Jageer granted for life only was sequestered on the demise of [illegible]d Kutub-ul-Deen Kadery—the village Laboor was subsequently granted for life to his son, the deceased Shah Ali, by a Purwannah of the Nabob Omdut-ul Omra dated in May 1796.

107. We did not consider it necessary to explain the principle upon [illegible]ich this grant was resumed, and a pecuniary allowance made in lieu of it—we observed that [illegible]h the one and the other were life-grants, and that, consequently, it would be an act of ind[illegible]ce if any part of the pension were continued.

108. We expressed an opinion that, if the Honorable the Governor in Council should be pleased to continue any part of the pension, it would be advisable and proper to grant it exclusively in the name of the eldest son and representative of the deceased.

109. Under the circumstances above stated, of the late Shah Ali having retracted his refusal to receive the pension allotted to him in lieu of the resumed village of Laboor, the Honorable the Governor in Council was pleased to authorize the payment to his family of the arrears of that pension, amounting, at his death, to Star Pagodas 6,440; and the Governor in Council desired that we would pursue the intention we had stated of endeavouring to effect an equitable distribution of the amount among those entitle to participate.

From Government, in Cons., 18th April.

110. With respect to the continuance of the pension, as it appeared to be entirely optional, we were informed that the determination of the Governor in Council in this respect would be guided by the circumstances of the family, of which the Governor in Council observed that the information which had been furnished was very imperfect, and he was, therefore, desirous that the subject should be further investigated.

111. Under the authority thus communicated, we addressed the Collector on the subject of effecting an equitable distribution of the amount of the arrear amongst the persons entitled to participate, and at the same time noticed to Mr. Travers the difficulty experienced by the Honorable the Governor in Council in determining on the propriety of continuing any part of the pension without more explicit information respecting the circumstances of the family.

To Mr. Travers, in Diary Cons., 21st April.

From Mr. Travers, in Cons., 20th June 1808.
To do. Diary Cons., 11th July 1808.
From do, in Cons., 28th do. do.
To do, Diary Cons., 22nd August do.

112. The further letters which passed on this subject are noti in the margin. It was the opinion of the Collector, and so far as co be ascertained, the general wish of the family, that the whole amou of the arrear should be paid into the hands of the eldest son of t deceased, by name Kareem Saheb, and it was accordingly paid him.

113. With regard to the other point as the Jageer of the deceased, and subsequently the p sion in lieu thereof was granted for life only, and moreover as the further information afford by the Collector, relative to the circumstances of the family, was of a general and loose nature, deemed it proper to inform Mr. Travers that we considered it to inexpedient to recommend the continuance of any part of the pensi and desired him to exert Kareem Saheb to look for the future other means of subsistence.

See letter to Government, dated 17th, in Diary Cons., 19th September 1808.

114. Previously to concluding our Report under this head, of the Districts of Nellore a Ongole, it may be proper to notice the annexation to these Districts of the Zemindaries of Venca gherry and Sydapour, heretofore under charge of the Collector in the Northern Division Arcot.

CEDED DISTRICTS.

115. We commenced our review of the Annual Reports on the Settlements for Fusly 12 with those of the Ceded Districts; and in our address on that occasi under date the 3rd June last, we informed the Honorable the Govern in Council that as we conceived it might save the trouble of referen and facilitate the mea is of comparison, we should incorporate with each Report some retrospe tive remarks with res ect to the mode of management and the amount of collection in each the several Provinces.

To Government, in ons., 30th June 1808.

116. By the Treaty of Hyderabad, dated 12th October 1800, all the tract of the territo situated south of the rivers Tungbadra and Krishna, which His Highness the Nizam acquired the Treaty of Seringapatam dated 18th March 1792, and by the Treaty of Mysore dated 22 June 1799, together with the Talook of Adoni, and all other His Highness's Talooks south of tho rivers, was ceded in full and in sovereignty to the Honorable Company.

117. These countries valued at a gross annual Jumma of Cunterai Pagodas 19,81,758, Star Pagodas 1,651,465; and by a census made within these two last years, computed to conta 19,17,376 inhabitants were, in the month of October 1800, confided to the executive manageme of Lieutenant-Colonel (then Major) Thomas Munro, who, with the aid of four Subordina Collectors, acquitted himself of the trust with eminent ability and success from the date abo mentioned until the month of October 1807.

118. In consequence of the resignation of Lieutenant-Colonel Munro, Government deeme it to be inexpedient to continue the appointment of a Principal Collector, and directed the countr to be divided into three separate Divisions or Collectorates, corresponding with the jurisdictio of the several Zillah Courts.

119. In 1217 accordingly, the country was so sub-divided, and the Collectorates wer denominated the Divisions of Bellary, Cuddapah, and Koodicondah, and respectively committe to the charges of Messrs. Gahagan, Chaplin, and Shaw, the latter of whom was succeeded by Mr Travers.

From Government, in Cons., 7th April 1808.

120. Conformably to the subsequent orders for incorporating th latter division, (Koodicondah) with the other two, the necessary instruc tions were issued, and the measure took effect from the 12th July.

121. We proceed to recapitulate the particulars of the management of each of the thre Divisions for the current year, as stated in our address abovementioned.

129

BELLARY.

MR. COLLECTOR GAHAGAN.

122. In this Division particularly, in consequence of the continued failure of rain, the Fusly ar 1217 was more severe than in either of the other two Divisions, and in many situations more ıpropitious even than the peculiarly adverse season of Fusly 1216.

123. The Districts which suffered most were Adoni, Bellary, Gooty, and Raidroog: in ese, the Jowari and Cotton crops entirely failed; and the tillage of the black lands, which quire much moisture and labor, was rendered impracticable—many of the inhabitants were mpelled to emigrate to Mysore and elsewhere to procure water for themselves and cattle—not tank in the country had its due complement of water, and many of them remained quite empty—hat cultivation was effected in the vicinity of the Tumbadra was by canals cut from the river; ıd elsewhere in the beds of tanks and channels.

124. Under such embarrassments, it became extremely difficult to apportion the rate of nt with reference to the ability of the cultivator and the severity of the season: but, as the hole lands had been surveyed and assessed, and the inhabitants habituated to responsibility, ıder all ordinary circumstances, for the fields they enjoyed; the Collector, in exercising his scretion with a cautious investigation into claims for indulgence, where those claims were ıneral; and with a judicious and favorable consideration for cases of severe hardships, succeeded ıtter in upholding the Revenue than we might have apprehended, from circumstances so ıfavorable.

125. No Ryot was assessed higher than the Survey rent, though that ; might ve been wer than what he formerly paid: in many instances, a portion of the Surv ent was remitted: some, the remission was entire: in some cases, where the lands were b alf productive, but e diminished produce being compensated by augmented price; and ı her cases, where e crops entirely failed, but the circumstances of the Renter enabled him the full rent as exacted.

126. The annexed Abstract Statement exhibits the amount of Revenue under each head r the last and the antecedent Fusly, and an aggregate deficiency in the former of Star Pagodas 600-3-0.

Abstract Comparative Statement of the Revenue in Bellary for Fuslies 1216 *and* 1217.

	Fusly 1216.												Fusly 1217.											
	Land Rent.			Licenses.			Customs.			Total.			Land Rent.			Licenses.			Customs.			Total.		
	S. Pags.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. Pags.	F.	C.	S. Pags.	F	C.	S. P.	F.	C.	S. P.	F.	C.	S. Pags.	F.	C.
Bellary.	5,45,558	30	27	42,619	6	46	...	...	..	5,88,177	36	73	5,34,268	15	49	47,309	18	24	...	...	...	5,81,577	33	73
Curncol Peishcush	28,645	0	0	...	...	...	...	...	..	28,645	35	0	28,645	35	0	—	—	—	—	—	—	28,645	35	0
Total...	87,424	23	27	42619	6	46	..	...	..	6,16,823	39	73	5,62,914	8	49	47,309	18	24	...	...	...	6,10,223	26	78
										Fusly 1216...			5,74,291	13	27	42,619	6	46	—	...	...	6,16,823	39	73
										Decrease...			11,390	11	58	4,690	11	58	...	...	...	6,600	3	0

127. In the foregoing Statement, however, as well as in his Report, the Collector omitted o insert the Revenue derived from Customs, because, before the termination of the year, that mount could not be ascertained; this information we had directed him to supply.

Statement of the Jumma and Collections of the Nellore and Or … *istricts from Fusly* 1211 *to Fusly* 1217 *inclusive.*

	Fusly 1211.				Fusly 1212.				Fusly 1213.			
	Settlement.		Actual Collections.		Settlement.		Actual Collections.		Settlement.		Actual Collections.	
	M. Pags.	F. C.	M. Pags.	F. C.	M. Pags.	F. C.	M. Pags.	F. C.	M. Pags.	F. C.	M. Pags.	F. C.
Land Revenue. Collections { As per Statement No. 3 dated 1st June 1803.	...	... ...	3,55,005	23 60	..	... ...	4,15,842	31 79	...	... ...	3,76,71	
Land Revenue Rented	3,63,328	9 60	3,55,005	23 60	4,66,221	16 69	4,15,842	31 79	3,76,712	12 16	3,76,71	
Extra Revenue added to the Settlement	...	... ...	...	... ...	...	... ...	...	... ...	10,201	39 22	10,20	
Aumani Land	1,273	38 20	11,255	35 7	...	... ...	852	47 79	...	... ...	2,43	
Total Land Revenue and Collections...	3,64,601	48 0	3,66,261	0 67	4,66,221	16 69	4,16,698	27 78	3,86,913	51 38	3,89,31	
Shotriums	23,984	5 55	23,984	5 55	23,423	44 55	23,423	44 55	23,442	14 55	23,401	
Peishcush	10,425	26 0	10,425	26 0	10,425	22 60	10,425	22 60	10,425	22 60	10,42	
Farms and Licenses	502	45 60	502	45 60	358	0 0	858	0 0	1,734	5 55	1,73	
Aumani Sayer	14,167	0 40	16,583	25 52	9,600	0 0	9,603	21 6	5,716	47 59	6,19	
Nuzzers and Poligar Russooms	2,000	0 0	2,000	0 0	2,200	0 0	2,200	0 0	2 200	0 0	2,20	
Charges Collection	20,583	49 14	19,196	2 44	1,170	27 56	1,179	7 48	...	... ...	...	
Tahareer Percaye	...	... ...	...	... ...	...	... ...	...	... ...	1,169	27 50	1,16	
Stalacurnums Russooms	..	... ...	..	... ...	..	... ...	...	... ...	...	... ...	...	
Bazaar Fund	...	... ...	...	... ...	...	... ...	...	... ...	200	0 0	200	
Total exclusive of Salt	4,30,265	24 79	4,39,058	8 28	5,13,799	7 74	4,64,386	20 7	4,31,802	43 77	4,34,731	
Add Salt	17,179	13 0	13,520	7 1	22,000	0 0	18,796	32 68	16,000	0 0	4,597	
Grand Total, Madras Pagodas...	4,53,444	37 79	4,58,573	15 29	5,35,799	7 74	4,83,182	0 75	4,47,802	43 77	4,39,328	
Grand Total Star Pagodas...	4,98,785	9 13	5,04,430	28 0	5,89,379	3 3	5,31,500	9 67	4,92,583	5 67	4,83,261	

Fusly 1214.				Fusly 1215.				Fusly 1216.				Fusly 1217.				Grand Total.			
Settlement.		Actual Collections.		Settlement.		Actual Collections.		Settlement.		Actual Collections.		Settlement.		Actual Collections.		Settlement.		Actual Collections.	
M. Pags.	F. C.	M. Pags.	F. C.	M. Pags.	F. C.	M. Pags.	F. C.	M. Pags.	F. C.	M. Pags.	F. C.	M. Pags.	F. C.	M. Pags.	F. C.	M. Pags.	F. C.	M. Pags.	F. C.
...	... ...	4,10,198	10 6	...	... ...	4,32,043	37 26	...	... ...	1,78,765	33 21	...	... ...	...	... ...	...	... ...	...	... ...
4,13,641	32 52	4,10,198	10 6	4,36,989	0 71	4,32,043	37 26	1,80,791	29 13	1,79,247	2 69	3,34,534	38 69	3,16,091	19 51	25,82,420	23 52	24,25,342	21 0
...	... ...	7,651	38 3	...	... ...	6,161	34 50	...	... ...	3,423	15 75	...	... ...	1,721	13 36	1,273	38 20	38,703	37 63
4,13,641	32 52	4,18,049	48 9	4,36,989	0 71	4,38,205	19 76	1,80,791	29 13	1,87,670	18 55	3,34,534	38 69	3,17,815	33 7	25,83,691	9 72	25,31,046	6 63
23,401	44 55	23,377	35 11	23,414	10 45	23,414	10 45	13,653	0 0	17,670	38 19	22,547	25 49	21,424	27	33,867	19 71	1,56,757	50 13
10,425	22 60	10,425	22 60	10,425	22 60	10,425	22 60	10,425	22 60	8,660	8 10	10,425	22 60	7,444	3	72,978	6 40	68,232	0 24
2,311	39 0	2,311	39 0	2,708	43 25	2,708	33 24	2,093	31 67	2,892	19 40	1,567	17 49	1,479	1	11,776	17 6	11,687	2 36
4,200	29 69	4,200	29 69	2,850	47 79	2,850	47 79	2,249	1 79	2,402	44 43	746	35 3	912	41	2,431	13 9	42,681	44 77
2,200	0 0	2,200	0 0	2,200	0 0	2,200	0 0	2,200	0 0	2,200	0 0	2,200	0 0	2,200	0 0	15,200	0 0	15,200	0 0
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
1,168	23 12	1,180	7 73	1,169	44 32	1,089	6 8	193	5 75	877	21 47	815	8 6	1,039	3 8	26,260	29 69	25,743	48 67
3,675	22 52	4,032	14 51	2,875	48 7	2,877	28 14	741	44 67	1,921	1 39	1,750	29 36	2,574	45 36	9,023	11 2	11,398	37 63
200	0 0	200	0 0	200	0 0	200	0 0	200	0 0	200	0 0	200	0 0	200	0 0	1,000	0 0	1,000	0 0
4,61,125	6 60	4,60,968	5 56	4,82,833	51 69	4,83,971	12 67	2,12,537	32 41	2,23,697	18 13	3,71,767	21 32	3,55,130	40 31	29,13,231	33 32	28,66,927	35 23
15,456	37 58	269	1 52	1,12,228	0 78	1,12,228	0 78	44,563	9 32	44,768	17 55	1,00,095	2 22	96,997	50 0	3,27,523	11 30	2,97,176	49 33
4,76,681	44 39	4,66,236	7 20	5,95,062	0 67	5,96,199	13 65	2,57,100	11 73	2,68,466	13 68	4,71,862	23 54	4,52,118	39 31	32,40,753	14 62	3,164,104	31 52
5,24,250	1 49	5,12,859	33 78	6,54,568	9 63	6,55,819	8 52	2,82,810	29 67	2,25,313	23 58	5,22,348	31 42	4,97,330	27 42	35,64,829	11 9	34,80,515	3 10

T.

123. The decrease of Land Rent amounting to Star Pagodas 11,290-14-58, was ascribab
clusively to the nature of the season, and the increase from Lice
G. O., 2nd July 1807. amounting to Star Pagodas 4,690-11-58, was owing partly to
Arrack and Toddy Revenue being derived from rents direct with the Manufacturers and Ven
without any intermediate Renter, and partly to the produce of those Licenses hitherto a
priated to the Bazaar Funds, being now incorporated with the public Revenue.

129. A heavy defalcation, however, had been experienced in each of the Divisions, u
this head, by the abolition of the Betel and Tobacco Licenses as well as by the abrogation o
Town duties, and the almost total exemption of the transit duties on the trade with the domi
of His Highness the Nizam.

130. On each of these subjects we had heretofore fully addressed Government; an
this occasion we observed that if no insuperable objec
To Government, in Cons., 5th May 1806. continued to oppose our suggestions, we should hope
To do. Dy. Cons., 15h Sept. do. confidence that much benefit would result to the p
To do. do. 23rd Octr. do. finances from the practical operations of our proposi
To do. do 11th June 1807. or any necessary modification of them.

131. We observed that the ostensible cause of exempting from taxation the items of
and Tobacco, had ceased to have effect; that we never had been able to ascertain the real r
of the apparent deviation from the basis of the Treaty of Hyderabad, founded professedly
principle of reciprocity—that yet the advantages of the Trade from the dominions of His
ness the Nizam with the territories of the Company considerably preponderated over the tra
the Company with the state of Hyderabad as we had endeavoured to explain in our addre
Government of 5th May 1806—and that in addition to the disadvantage thus sustained
apprehended a perversion of the indulgence to the Hyderabad Commerce, surreptitiously obt
with respect to Traders to the Maharattah Frontier, to the great deterioration of the prod
our Frontier duties, or as the orders of Government interdicted the levy of a duty on *Ex*
from the Company's territory to *Hyderabad*, we observed that if it were meant to restric
exemption to goods destined for the city of Hyderabad only, it was extremely difficu
distinguish these from goods destined for other parts of the Nizam's territory, and that
exemption were meant to extend to the whole of His Highness's dominions, it was equally di
to discover whether the goods were for the Markets of Hyderabad or of Mahrattah States, as n
the whole of the exports to the Mahrattah dominions passed through the Nizam's territory.

132. Returning to the main subject of our address, we observed that Bellary bein
latest of the Divisions into which the new Survey and Assessment was introduced, had c
quently least derived benefit from them.

133. We inserted the abstract showing the amount of the Survey assessment and o
respective Settlements in this Division for Fuslies 1215, 1216, and 1217, exclusive of Cus
licenses and Kurnool Peishcush, these not being connected with the fixed assessment.

Statement of the amount of Survey Assessment and of Land Revenue for Fuslies 1215, 12
and 1217 *Bellary Division of Ceded Districts.*

Division.	Survey Assessment.			Beriz, Fusly 1215.			Beriz, Fusly 1216.			Beriz Fusly 1		
	S. Pgs.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Bellary	6,35,416	26	0	5,93,585	12	69	5,45,558	30	27	5,34,268		
Decrease...	1,01,148	12	31	59,316	39	20	11,290	14	58	...		

134. Thence it appeared that the Land Revenue of Fusly 1217 was Star Pagodas
,148-12-31 below the Survey standard; that it was Star Pagodas 59,316-39-20 below the Land
ent of Fusly 1215, and from the evil effects of two successive bad seasons, even Star Pagodas
1,219-15-57 below the Jumma of Fusly 1216.

135. The Collector seemed sanguine in anticipating a rapid rise, with a good season in
he ensuing year; and that in Fusly 1219 the Revenue would reach the full Survey rental,—we
emarked, however, that if it approximated that standard, we should be well satisfied.

CUDDAPAH.

Mr. COLLECTOR CHAPLIN.

136. We had the satisfaction to describe a far more pleasing
From Mr. Chaplin, in Cons., 30th May 1808. state of cultivation and revenue in this than in the preceding
Divisions.

137. The late season was so kindly, and the rains fell so opportunely throughout the greater
part of the Districts of this Division, that the cultivation was co-extensive with that of the most
favorable year of any since the territory was subjected to the British administration. Had it not
been for the effects of the anterior Fusly (1216), the Collector was of opinion that, in most of the
Districts, the full amount of the Survey standard would have been realized: this though a curious,
was by no means an unusual instance of the great adversity of the temperature of the air or state
of the weather, and of the productive powers of the soil, with but a small difference of distance
or situation in these latitudes.

138. In the annexed summary account we comprised a comparative v... of the Jummahs
in this Division for Fuslies 1216 and 1217.

Abstract Comparative Statement of Revenue in the Cuddapah Divi... for Fuslies
1216 *and* 1217.

	Fusly 1216.										Fusly 1217.									
	Land Rent.			Licenses.			Customs.			Total.	Land Rent.			Licenses.			Customs.			Total.
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags. F. C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags. F. C.
Cuddapah.	2,38,510	22	61	10,584	39	5	...	...	...	4,49,095 19 66	5,62,399	30	20	9,696	0	18	...	...	...	5,71,495 30 38
										Fusly 1216...	4,33,510	22	61	10,584	39	5	...	...	...	4,49,095 19 66
										Increase ...	2,23,889	7	39	...	..	..	...	..	..	2,22,400 10 52

139. The excess of Land Rent in the latter season amounting to Star Pagodas 2,23,889-7-39
exclusive of the Revenue of six villages alienated to the two servants
Customs collected, Fusly 1216. ... 3,461-0-0 of the late Resident at Masoor, afforded substantial proof of a better
Customs estimated, Fusly 1217 ... 2,800-0-0 year; the receipts from Licenses had decreased Star Pagodas 1,488-38-67,
Decrease... 661-0-0 owing partly to a decrease in the Scinde Revenue, but chiefly to the
discontinuance of the Betel and Tobacco Licenses.

140. The decrease of Customs was attributable to the orders respecting Town duties,
collected during a part of the preceding, but discontinued during the whole of the last year.

141. We thus accounted summarily for the fluctuations and shew the nett increase of
Revenue, exclusive of Customs, in the Cuddapah Division, for Fusly 1217, to be Star Pagodas
2,22,400-10-52.

142. We subjoined an abstract as hereunder inserted shewing the respective totals of the
Survey Assessment and of the Land Jummahs for Fuslies 1215, 1216, and 1217.

Statement of the amount of Survey Assessment and of Land Revenue for Fuslies 1215, 1216 1217 *in the Cuddapah Division of the Ceded Districts.*

Districts.	Survey Assessment.			Beriz of Fusly 1215.			Beriz of Fusly 1216.			Beriz of Fusly 121	
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F
Cuddapah	5,87,920	17	40	5,48,893	17	20	4,38,510	22	16	5,62,399	2
				Increase.			Increase.				
Decrease	25,520	29	20	13,506	13	0	2,23,889	7	39	...	...

143. Excluding the collateral branches, and calculating the Land Rent solely of Fu 1217, it appeared to be only Star Pagodas 25,520 below the Survey assessment to be above Jummah of Fusly 1215 by Star Pagodas 1,23,889, above the preceding season Fusly 1216.

KOODICONDAH.

MR. COLLECTOR G. TRAVERS.

From Mr. G Travers, in Cons., 23rd May 1808.

144. This division, in common with Bellary, participated in calamity of a disastrous season, though not in so serious a degree.

Dhurmavaram.
Mukasera.
Tadmuri.
Anuntapoor.
Gurrumkonda Rachantti
Tarputtra.
Pugamoor.
Poolevendra.

145. The drought in some of the Western Districts, excee indeed, that of Fusly 1216, and a proportionate failure of cultivat and Revenue ensued :—the Eastern Districts, however, were m fortunate, the rains therein having been propitious, and the unfa able fluctuation in the former, in some degree countervailed by advantages derived in the latter.

146. In the following Abstract Statement we exemplified the amount of Revenue deri from each head in this Division during the previous and the then present Fusly.

Abstract Comparative Statement of Revenue in the Koodikondah Division for Fuslies 1216 *and* 1217.

	Fusly 1216.								Fusly 1217.							
	Land Rent.			Licenses.			Customs.		Total.			Land Rent.			Licenses.			Customs.			Total.		
	S. Pags.	F.	C.	S. P.	F.	C.	S. P	F.	C.	S. Pags.	F.	C	S. Pags.	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.	S. Pags.	F
Koondicondah...	4,07,045	26	10	19,281	31	19	...	...	...	4,23,323	15	29	4,20,604	23	16	17,145	25	39	...	...	...	4,37,750	
Customs collected in Fusly 1216	16,476	0	40																				
Customs estimated in Fusly 1217	12,798	3	78																				
Decrease.	3,677	33	42																				
										Fusly 1216...			4,07,011	26	10	19,281	31	19	..	...	...	4,26,323	1
										Increase ...			13,562	29	6	..	...	...	...	...	...	11,426	3

147. Of Land Rent, notwithstanding the untoward season, there was an increase on Fu 1216 of Star Pagodas 13,562-39-6.

148. The decrease of Star Pagodas 2,136-5-60 under the head of Licenses, originated fr the abolition of the Betel and Tobacco Revenue ; but a portion of the rent from these Licenses Fusly 1216 amounting to Star Pagodas 1,880-23-61 after having been collected, was directed be restored to the License-holders in consequence of the abolition of the rents, the actual dim nution under the head of Licenses was no more than Star Pagodas 255-26-79.

149. The Collector estimated the produce of the Customs at Star Pagodas 12,798-3-78, being less than they yielded in the previous year by Star Pagodas 3,677-41-42—the aggregate increase as above in the Fusly 1217 was Star Pagodas 11,426-33-26.

150. In like manner as had been done with regard to the other Divisions, we subjoined an Abstract Memorandum as here inserted of the Survey Jumma of this Division, contrasted with the Land Jummas of Fuslies 1215, 1216, and 1217, respectively.

Statement of the amount of the Survey Assessment and of Land Revenue for Fuslies 1215, 1216 *and* 1217 *in the Koodikondah Division of the Ceded Districts.*

Division.	Survey Assessment.			Beriz of Fusly 1215.			Beriz of Fusly 1216.			Beriz of Fusly 1217.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F	C.
Koodikondah...	5,40,400	7	70	4,99,507	36	39	4,07,041	26	10	4,20,604	23	16
Decrease...	1,19,795	26	54	78,903	13	23	13,562	39	6	...	...	...

151. It thence appeared that the Jumma of the Koodicondah Division for Fusly 1217 was Star Pagodas 1,19,835 below the Survey standard—Star Pagodas 78,903 below the Jumma of Fusly 1215—but above that of Fusly 1216, Star Pagodas 13,562.

OF THE THREE DIVISIONS COLLECTIVELY.

152. To bring into one point of view the result of the managem in the Ceded Districts during the Fusly year 1217 compared with the antecedent Fusly, w bjoined the following General Abstract.

Abstract Comparative Statement of the Revenues of the Ceded Districts f Fuslies 1216 *and* 1217.

	Fusly 1216.				Fusly 1217.			
	Land Rent.	Licenses.	Customs.	Total.	Land Rent.	Licenses.	Customs.	Total.
Bellary	5,45,518 30 27	42,611 6 46	... ...	5,88,171 36 73	5,84,268 15 49	47,909 13 24	... ...	5,81,577 28 73
Kurnool Peishcush ...	28,645 35 0	... ...	... ...	28,645 35 0	28,615 35 0	... ...	... ...	28,615 35 0
Cuddapah	4,58,510 22 31	10,881 39 5	... ...	4,69,392 1 36	5,62,399 30 30	9,096 0 18	... ...	571,49,5 30 38
Koodikondah	4,07,041 26 10	19,281 31 19	... ...	4,26,323 15 29	4,20,601 23 16	17,145 25 39	... ...	4,37,750 6 55
Total ...	14,12,736 30 18	72,48 5 81 70	... ...	14,92,342 23 8	15,45,818 20 5	73,551 2 1	... ...	16,19 469 22 6
					Fusly 1216 ...			14,19,795 30 18
					Increase ...			1,26,161 31 67

	Fusly 1216.			Fusly 1217.			
	Land Rent.	Licenses.	Total.	Land Rent.	Licenses.	Customs.	Total.
							14,92,342 23 8
							74,485 34 70
							1,065 9 11

153. We had the satisfaction to observe that, notwithstanding a year by no means favorable, and the change which took place during the Fusly in the local executive management, the Statement exhibited a surplus of Land Revenue beyond that of Fusly 1216 to the extent of Star Pagodas 1,26,161-31-67, and of Licenses Star Pagodas 1,065-9-11, making together Star Pagodas 1,27,226-40-18.

154. This aggregate was exclusive of the Revenue from Customs, the amount of which could not be ascertained till after the termination of the year.

155. As we conceived it might be convenient to condense the several separate comparisons previously made of the amount of the Revenue of Fusly 1217 from the several Divisions of the Ceded Territory, with that of the Survey Assessment and the Jummas of the two anterior years, we inserted for this purpose the following Statement.

General Comparative Statement of the Settlement of Land Rent for Fuslies 1215, 1216, and 1217, with the Survey Assessment on the three several Divisions composing the late Principal Collector of the Ceded Districts.

Collectorates.	Fixed Survey Assessment of Land Rent.		Land Rent of Fusly 1215.		Land Rent of Fusly 1216.		Land Rent of Fusly 1217.		Decrease. Land Rent of Fusly 1216 less than Survey as per Col. 3 below 2		Decrease. Land Rent of Fusly 1215 less than Survey as per Col. 3 below 2		Decrease. Land Rent of Fusly 1216 less than that of 1215 as per Col. 5 below 4.		Decrease. Land Rent of Fusly 1217 less than that of 1216 as per Col. 7 below 6.		Decrease. Land Rent of Fusly 1217 less than that of 1215 as per Col. 9 below Col. 2.		Increase of Land Rent in Fusly 1217 above that of 1216 as per Col. 5 above 4 more.		Actual amount of the Land Rent in Fusly 1217 below the Fusly 1215 or Survey Assessment.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
	1		2		3		4		5		6		7		8		9		10		11	
1 Bellary	6,35,416	22 0	5,93,685	12 69	5,45,558	30 37	5,34,926	15 40	41,631	15 11	47,858	6 42	7,927	8 5	11,250	14 58	1,01,148	12 31	1,01,145	12 31		
2 Cuddapah	5,87,920	17 40	5,48,893	17 20	4,38,510	22 31	5,62,399	30 20	39,027	0 20	1,10,382	26 39	1,23,889	...	...	...	1,49,409	26 59	25,526	29 29		
3 Koodikondah	5,80,440	7 70	4,99,507	26 39	4,07,541	26 10	4,30,604	23 16	92,966	10 29	1,73,002	23 66	13,562	29 6	...	...	1,33,396	23 66	1,19,835	26 54		
Total...	17,63,777	11 30	16,41,986	24 13	14,91,610	18 7	15,27,930	7 5	1,73,625	26 12	3,31,242	26 14	1,45,378	7 4	11,250	14 58	3,83,953	20 76	1,47,452	4 45	2,46,504	26 25

156. We had the honor to conclude our address by inserting the following Statement of the Collections derived from these Districts from Fuslies 1210 to 1217 inclusive, a series of 8 years, constituting the whole period of time during which they had been subject to the Company's Government.

Statement of Collections derived from the Ceded Districts from the Fusly year 1210 *until Fusly* 1217 *inclusive.*

	Land Rent.	Licenses.	Customs.	Total.	Remissns.	Actual Collections.
Fusly 1210	10,06,543 25 75	57,170 0 12	69,057 15 59	10,08,770 41 58	4,674 26 48	10,78,095 15 10
Do. 1211	12,35,493 35 11	39,349 39 59	69,371 1 49	13,64,514 38 19	2,919 31 23	13,61,595 3 56
Do. 1212	12,79,783 7 53	52,945 19 17	6,950 38 36	14,13,614 45 6	711 41 47	13,12,899 40 39
Do. 1213	13,08,109 2 12	57,954 0 55	83,312 26 33	14,49,535 29 60	... ...	14,49,535 29 60
Do. 1214	15,12,605 3 53	63,907 41 84	69,237 11 73	16,43,750 15 11	... ...	16,46,750 15 11
Kurncol	32,560 31 71	... ...	... ...	32,560 31 71	... ...	32,560 31 71
Fusly 1215	16,41,996 24 48	59,838 39 25	76,790 30 32	17,98,626 10 25	180 30 32	17,98,439 15 73
Kurncol	28,545 35 0	... ...	... ...	28,545 35 0	... ...	28,545 35 0
Fusly 1216	13,91,1 0 37 13	72,495 34 70	46,099 17 53	15,09,696 5 61	8,158 41 4	15,01,537 6 57
Kurncol	28,645 35 0	... ...	... ...	28,645 35 0	... ...	28,645 35 0
Fusly 1217	15,17,272 37 5	72,551 2 1	15,598 8 78	16,06,421 33 4	... ...	16,06,421 33 4
Kurncol	28,645 35 0	... ...	... ...	28,645 35 0	... ...	28,645 35 0
Total...	109,06,903 41 8	4,47,198 29 63	5,17,817 17 13	119,71,921 4 4	36,249 11 75	1,18,35,671 41 1
Total Kurncol...	1,18,498 10 71	... ...	... ...	1,18,498 10 71	... ...	1,18,498 10 71
Grand Total...	11,025,493 9 79	4,47,198 29 63	5,17,817 17 13	119,90,419 14 75	36,249 11 74	1,19,54,170 6 2

157. The judicious policy, we remarked could not be too highly a[illegible]ded, by which Lieutenant-Colonel Munro, fixing in the first in[illegible] on a moderate scale of Jumma, and increasing it only as the [illegible] of the Renters, and the capacity of the country enabled him s[illegible]o do, advanced these Provinces from the almost ultimate point [illegible]lension to which they had been sunk by a weak and improvident Government, to the degree of [illegible]mparative prosperity and promise in which they now remain.

Note.—The value at which they were ceded was 16,51,465 Star Pagodas.

The first year's Jumma was only 10,08,543 Star Pagodas.

* Note.—Inclusive of Kurncol Peishcush and last year's collections.

Note.—The sum of Star Pagodas 24,674-26-48 in the foregoing Statement for Fusly 1210 is composed of remissions made to Poligars in consequence of events which took place before the introduction of the Company's Government and could not be prevented.

The sum of Star Pagodas 8,158-41-4 remitted in Fusly 1216 was retarded to renters in consequence of the orders of Government after having been actually collected.

These sums, therefore, are deducted from the total of remission.

158. The example, we believed, to be unparalleled in the Revenue annals of this Presidency of so extensive a tract of territory, with a body of inhabitants little accustomed to passive submission and legitimate obedience to the ruling authority, reduced from confusion to order, and a mass of Revenue * amounting to no less a sum than 119,90,419 Star Pagodas being regularly and at length readily collected, with a remission on the whole of only 3,415-28-22 Star Pagodas 0-1-2 per cent.

159. Amidst the cares and exertions of conducting and sustaining such an extensive series of collections, Lieutenant Colonel Munro, at the same time commenced, prosecuted and accomplished the arduous duty of surveying, classifying, and assessing with a moderate, but adequate money rent, the whole range of these Provinces—this Survey had cost the Company between eighty and ninety thousand Pagodas: the result of [illegible] was reported to Government in our letter of 5th September 1807, and we had only further [illegible] observe, on this occasion, that it would be of important use as a guide, for a long time to come, not only to Collectors, in regulating the operations of Revenue details, but also to the local Judicial authorities, in cases of civil adjudication.

160. From the Comparative Statement of the Revenues of the Ceded Districts for Fuslies 1216 and 1217, as entered in the Report above recited, the Customs were altogether excluded

because their actual amount for the latter period could not be ascertained until the expiration o the Fusly, and because the usual substitute of an estimate could not be supplied, the Collecto of Bellary having omitted to furnish the estimate for his particular Division.

From Mr. Gahagan, in Cons., 25th July.
From Mr. Travers, in Cons., 25th July.
To the Chief Secretary to Government, in Diary Cons., 28th July.

161. The accounts of the actual collections for this Divisio and for the late Division of Koodicondah were subsequently receiv ed, to which the account of the estimated collections for the Divisio of Cuddapah was added for the purpose of completing the Statemen hereunder inserted, and which was submitted to Government unde date the 25th July.

Abstract Account of the Revenue from Customs in the Ceded Districts for Fuslies 1216 *and* 1217

	Actual collection in Fusly 1216.			Actual collection in Fusly 1217.			Decrease in Fusly 1217.			
	S.Pgs.	F.	C.	S.Pgs.	F.	C.	S.Pgs.	F.	C.	
Bellary	26,162	1	76	22,289	4	35	3,872	39	41	Mahratta and Nizam's Frontier.
Koodicondah ...	16,476	0	40	15,264	41	9	1,211	1	31	Nizam's Frontier.
				Estimated.						
Cuddapah	3,461	0	0	2,800	0	0	661	0	0	Mysore Frontier.
Total...	46,099	2	36	40,354	3	44	5,744	10	72	

162. We did not deem it necessary to wait the receipt of the amount of actual collections for the Cuddapah Division, the amount being comparatively unimportant.

163. Although by the foregoing Statement an aggregate decrease appeared on comparison with the Revenue from Customs in Fusly 1216 to the amount of Star Pagodas 5,744-40-72, this decrease, we remarked, was less considerable than might have been expected, for in Koodikondah alone the decrease had been estimated by the Collector at Star Pagodas 3,677, while the actual decrease it appeared amounted to the sum of Star Pagodas 1,211-1-31 only.

To Government, in Cons., 30th June, Para 38.

164. The total Revenue of the Ceded Districts exclusive of Customs had been stated in the Report to be Star Pagodas 14,92,242 for Fusly 1216 and Star Pagodas 16,19,469 for Fusly 1217, showing an increase, in the latter year of Star Pagodas 1,27,226. By including the Customs its amount was raised for Fusly 1216 to Star Pagodas 15,58,341, and for Fusly 1217 to Star Pagodas 16,59,822, and the nett increase in favor of Fusly 2117 was reduced from Star Pagodas 1,27,226 to Star Pagodas 1,21,481.

165. We had the satisfaction to be informed, in reply to these communications, that the Governor in Council considered the Reports of the Collectors in the Ceded Districts respecting the Revenues of Fusly 1217 to be on the whole very favorable notwithstanding the distressing failure of the usual rains in the Division of Bellary, and that he deemed the review which we had taken of the progressively increasing Revenue of these Districts since their transfer to the authority of the Company to afford conclusive evidence of the sound principles which had regulated the conduct of the local administration.

166. The Governor in Council saw reason to approve the prudence and moderation which has marked the conduct of Mr. Gahagan in realizing the dues of Government from the Division

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of Bellary in the late adverse season, and he accordingly approved and confirmed the amount o the Settlement formed by him at Star Pagodas 5,81,577-33-73 including the produce of License but exclusive of Customs.

167. The Governor in Council observed with satisfaction that the Land Revenue of th other two Divisions had increased, although that of Koodicondah did not entirely escape th effects of the drought which fell more severely on the Western Division, and he accordingly con firmed the Settlement of those Divisions, being for Cuddapah, Star Pagodas 5,71,495-30-30, an for Koodicondah Star Pagodas 4,37,750-6-55.

168. The Governor in Council was pleased to observe from our subsequent communicatio of the 20th July that the collections from the Customs in the Ceded Districts in Fusly 1217 ha fallen off less than there was reason to apprehend, and that notwithstanding a defalcation o Star Pagodas 5,744-4-72 from this branch, the nett increase of the receipts from all source amounted to Star Pagodas 1,21,481 above those of the preceding year.

169. With respect to the observations which we had stated relative to the execution of th Treaty of Hyderabad ; and the abolition of the Betel and Tobacc

See Para. 852.

Licenses, we were informed that as a Regulation had been framed fo obviating the disadvantages alluded to and had been communicated to us in a separate letter o the subject of the Customs and of the realization of Revenue from the consumption of Betel an Tobacco, any further discussion of those subjects did not appear necessary.

170. We were further informed that the General Statement which we d furnished of th collections from the Ceded Districts since the period of their transfer to the Company afforde undeniable evidence of the moderation and wisdom shown by Lieutenant-Colonel Munro in th administration of the Revenues of those extensive Provinces, and confirmed the title of that able Revenue Officer to public approbation.

From Government, in Cons., 11th February 1808.
From Mr. Gahagan, in Cons., 4th April.
From Mr. Travers, in Cons., 26th March.
From Mr. Chaplin, in Cons., 28th March.
To the Chief Secretary, to Government, in Diary Cons., 7th April.

171. In consequence of the orders which were issued for trans fering all Police Establishments to the control of the Magistrates, w received three letters from the respective Collectors in the Ceded Districts, which we submitted to the Governor in Council under dat the 6th April last.

172. The Collectors severally required to be informed if the orders were meant to apply t the Establishment of Asham or Military Peons maintained in the Ceded Districts, and they were unanimously of opinion that, from the peculiar circumstances of these Districts, the entire trans fer of that establishment from the Revenue to the Judicial Authorities would be attended with inconvenience and danger.

173. The establishment of Military Peons was originally formed to supply the want o Regular Troops, and to prevent the evil consequences which would have been liable to arise i the numerous bodies of Peons maintained under the Government of the Nizam had been wholly and suddenly disbanded ; their duties were explained to be not strictly of a Police nature ; they were employed for the most in bodies, in the preservation of tranquillity, in garrisoning Forts in guarding the Huzzoor and District Cutcherries and in escorting treasure.

174. In a letter addressed to Government by Colonel Munro under date the 26th August 1806, extract from which accompanied the letter of the Collector of the Western or Bellary

Division, he observed that a sudden reduction of the establishment would be impolitic, but that a gradual reduction might be commenced by drafting the number required for the Police, and by discontinuing, after a certain date, the filling up of the vacanies ; or if the Magistrates should not think the Military Peons calculated for Police duties, and should wish to retain other men, that in such case, an equal number of the body of Military Peons might be discharged.

175. The general duties of Police throughout these Districts had hitherto been and continued to be conducted by Taliaries acting under the orders of the Tassildars in communication with the Potails or Heads of villages, occasionally aided by the Military Peons. It was conceived, therefore, that any additional Police Establishment might not be required, but if any such should be deemed necessary, a corresponding reduction, we observed, should of course be effected in the existing establishment.

176. In the last year, the establishment of Military Peons consisted of thirty-two Companies ; it had been reduced in the present year to twenty-nine, and it was proposed that it should be further gradually reduced to eighteen Companies, to which extent, it was the opinion of Colonel Munro that the establishment should for some years be continued, and in that opinion we were disposed to coincide, for adverting to the numerous persons bred to warfare and plunder under the former Government, it was certain, we remarked, that greater precautions must for some time continue to be necessary in these than in any other Districts, especially as relates to the security of the District Cutcherries and to the escort of treasure.

177. It appeared that the Cutwalls stationed at the principal Towns, with their respective establishments, had been transferred to the control of the Magistrates previously to the receipt of the orders above adverted to—the suggestions of Mr. Gahagan respecting the practicability of greatly reducing these establishments appeared to us to deserve attention.

178. In answer to the foregoing communications, we were informed that as the protection of the Tahsildar's Cutcherries appeared to be the principal object which the Collectors in the Ceded Districts had in view in recommending that the Asham Peons should be continued under the control of the Revenue Department, and that as this object might be secured by appointing a Darogah to each Tahsildary, who should have the charge of such a proportion of these Peons as the Magistrate, in communication with the Collector, might deem sufficient for its protection, the Governor in Council considered it to be unnecessary, on this account, to delay the transfer of that description of Police Establishment to the Judicial Department, to which the other duties stated to be discharged by this Corps appeared more particularly to belong.

From the Secretary to Government, in Cons., 6th May.

179. The Governor in Council accordingly desired that the Collectors might be instructed to deliver the Asham Peons to the charge of the Magistrates, to whom instructions were issued, of which a copy was transmitted for your information.

ZILLAH CHINGLEPUT.

180. To enter, in this Report, into the detail of the various correspondence which has taken place with the Collector in the Zillah of Chingleput, regarding the recovery of the suspended balances on account of the disastrous season of Fusly 1216, and the realization of the current Revenue of the lately expired Fusly 1217 would dilate it to a tedious and unnecessary length.

181. On the subject of the recovery of the suspended balances of Fusly 1216, the orders of Government had been requested on two occasions, but had not been definitely obtained. As, however, it was necessary that some periods and proportions of payment should be determined upon, we

To the Chief Secretary to Government, in Diary Cons., 17th August and 26th October 1807.

stipulated that they should be discharged in equal proportions in three successive years, commencing with Fusly 1217, and that the payments in each year should be made at the same periods and in the same proportions as the regular kists.

From the Secretary to Government, in Cons., 19th November.

182. The Governor in Council approved and confirmed this arrangement, but observed, at the same time, that its enforcement must depend on the nature of future seasons.

183. It had never been our opinion that the produce of the Estates in any year was likely to be such as to enable the Proprietors to discharge a third, or indeed any considerable proportion of the suspended balance in addition to the current Revenue ; it was obvious also that the produce in a season immediately succeeding to one of extreme adversity was, from various causes, liable to fall below even the ordinary standard. On the occasion, therefore, of a reference on the subject from the Collector, connected with the occurrence of the violent storm in December 1807, we submitted for the consideration of Government whether the proportion of the balance intended to be demanded within the current year should not be reduced.

To the Chief Secretary to Government, in Diary Cons., 29th March.

184. Our observations appeared to the Governor in Council to dictate the expediency of shewing forbearance ; but the extent of that forbearance being still kept undecided, we took upon ourselves to authorize the suspension of the demand on account of the third, or April instalment of the balance of Fusly 1216, informing the Collector at the same time that we could not consent to the payment of the two first instalments being in any case dispensed with.

From the Secretary to Government, in Cons., 18th April.

185. With regard to such of the Zemindars as might fail to discharge the current Revenue, we observed to the Collector that it would be to no purpose to agitate the question of forbearance on account of the balance of Fusly 1216 ; but to those who might discharge the current Revenue, the demand for the April instalment of the balance of 1216 was postponed as above-mentioned, whereby the proportion recoverable in Fusly 1217 was reduced from one-third to one-sixth,—the April instalment being eighth-sixteenths or one-half of the whole.

186. The Proprietors of no less than forty-three Estates having failed in the discharge of the current Revenue, their Estates were advertised for sale ; of these however, thirty were restored in consequence of the discharge of the balance prior to the day of sale, nine only were sold, and four were purchased in on account of Government, the offers then being too low to be accepted.

187. As we shall have occasion to make a detailed report to Government on the subject of the Revenues of this Zillah, it will be sufficient here to remark that the suspended balance of Fusly 1216, amounting on the 12th July 1807 to Star Pagodas 1,54,419, has been reduced to the sum of Star Pagodas, 1,37,535 and of the Jumma of the Land Revenue of Fusly 1217, amounting to Star Pagodas 3,12,405, the proportion outstanding according to the latest accounts which have been received amounts to Pagodas 49,014.

188. This is the result previously to an after sale of certain Estates which were not disposed of in the first instance. When this result also shall have been entered in account, and the demand on the defaulters and others shall have been finally adjusted, the amount of the balance both on account of Fusly 1216 and 1217, we imagine, will be found to be materially reduced.

189. In a letter under date the 20th April 1807, the Collector in this Zillah represented to us the necessity of enlarging and deepening a channel termed the Golden channel, leading from the Cortelar river through Coovam river to the large tank of Chembrembaukem. He submitted an estimate of the expense, amounting to Star Pagodas 1,182-37-40, and informed us that he had commenced the work in order that it might be completed previously to the setting in of the monsoon.

From Mr. Cazalet, in Cons., 23rd April 1807.

190. This channel had been formed at a very considerable expense during the management of Mr. Place, with a view of insuring a full supply of water to one of the most important reservoirs in the District; we were, therefore, induced to approve a measure without which, it appeared that the object of the original work would be defeated, and we informed the Collector that the actual expense, when reported, would be recommended for sanction.

To Mr. Cazalet, in Diary Cons., 27th April 1807.

191. By a subsequent letter from the Collector under date the 12th December, we learnt that although the proposed improvement had been effected, the water did not flow freely through the channel, and it was determined therefore at the suggestion of the Collector that the Assistant Superintendent of Tank Repairs who was then at the Presidency should be deputed to survey it.

From Mr. Cazalet, in Cons., 14th December 1807.
To Lieutenant Johnstone, in Diary Cons., 17th December.

192. The Report of Lieutenant Johnstone, accompanied with a letter from the Collector dated the 9th February, we had the honor to submit in our address under date the 28th March last.

From Mr. Cazalet, in Cons., 25th February 1808.
To Government, in Diary Cons., 31st March 1808.

193. Lieutenant Johnstone ascertained by series of levels, that instead of a descent from the river to the tank, there was a considerable rise in one part of the course of the channel which it was necessary to excavate, and also to deepen the channel along a further extent, in order to effect a more favorable and uniform slope throughout the whole course.

194. The expense of this work was estimated at the sum of Star Pagodas 1,166-30-0, exclusive of which a sum of Star Pagodas 133-15-0 was estimated to be required for improving the mouth of the channel, a sum of Star Pagodas 154-30-0 for constructing a sluice at another part of it, which was intersected by a stream, and a sum of Star Pagodas 88 for strengthening the bank of another channel leading to the same tank, termed the Subder Ally Ally Nullah.

195. The total estimated expense amounted to Star Pagodas 1,542-30-0, which we begged leave to recommend might be sanctioned.

196. On the sum of Star Pagodas 1,182-37-40 formerly estimated by the Collector for the improvement of the Golden channel, we perceived by the account which he had submitted, that nearly the whole was expended, viz, Star Pagodas 1,175-31-35. As the original estimate was defective from the want of a scientific survey and a series of levels, so it was not improbable that the execution might have been defective; that the excavation might not have been made of a sufficient depth in particular places or too much so in others. We observed, however, that to prevent in all practicable cases any mistake of the same kind, we should in future cause an estimate and survey to be first made by the Superintendent of Tank Repairs, and we hoped that the amount above stated would, on the present occasion, receive the sanction of Government.

197. We were informed that as the improvements recommended to be made to the channels leading into the Tank of Chembrembaukum appeared to be practicable, and to promise considerable advantage in ensuring a more adequate supply of water to that important reservoir, the Governor in

From the Secretary to Government, in Cons., 9th May.

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Council was pleased to authorize the execution of these works at an expense of Star Pagodas 1,542-30-0.

198. The Governor in Council was also pleased to sanction the amount already expended in excavating the Golden channel, being Star Pagodas 1,175-31-33, and approved our intention of requiring in future a survey and estimate to be made by the Superintendent of Tank Repairs of all similar works previously to their execution.

199. With a letter from the Secretary to Government under date the 13th December last, was transmitted to us copy of a Petition from Vencata Narsoo Pillay, the prayer of which we were desired to investigate, and to report on the subject for the information of the Governor in Council.

In Cons., 21st December 1807.

200. The village of Tirucacheyoor mentioned in this Petition appeared to have been granted in Shotrium to Narrain Pillay, father of the petitioner, on the annual favorable rent of Pagodas 175—the original Purwannah of the Nabob Wallajah for this grant was produced by the Petitioner, and was dated 1st Rubeulsany 1176 Hegira, corresponding with the 19th October 1762.

Petition from Vencata Nursoo Pillay, in Cons., 16th March 1808.

201. The Shotrium village of Singapermal Covil adverted to in the Petition was an ancient alienation for the use of the Pagoda of that village, subject to the small annual payment of 16 Pagodas.

202. It appeared that Narrain Pillay, the father of the petitioner, be[illegible]e the patron and Churchwarden of the Pagoda of Singapermal Covil, as well as of the Pagod[illegible] Tricacheyoor; to the use of this Pagoda it also appeared that he voluntarily appropriated [illegible]duce of the village, besides which, it was stated that, in both villages, he effected variou[illegible]mprovements at his own private expense.

203. On the death of Narrain Pillay, his brother Runga Pillay, un[illegible]f the petitioner succeeded to the office of Churchwarden of the Singapermal Covil and Terucacheyoor Pagodas, and both villages being erroneously regarded as the Shotriums of Runga Pillay, an order was passed in the year 1800 for resuming them, in consequence of the misconduct of that person, while employed under the Collector at Ramnad.

From Government, in Cons., 21st August 1800.

204. But it having been explained to Government that the Revenues of these villages were appropriated to the support of their respective Pagodas, it was determined that they should be placed under the immediate management of the Collector, and Runga Pillay "be disgraced by the deprivation of the distinction derived from the Superintendents of those institutions."

To Government, in Diary Cons., 8th September 1800.
From Government, in Cons., 25th September 1800.

205. From this period, it appeared that the petitioner Vencata Narsoo Pillay had been deterred by the advice of his uncle and by other considerations, from preferring his claims to be invested with those rights which were enjoyed by his late father, and to which, but for his youth, he would have succeeded in the first instance in preference to Runga Pillay. He had now advanced those claims, and as he was in no wise implicated in the misconduct of Runga Pillay, we were of opinion that they should be admitted.

206. We observed therefore, that, with the permission of the Honorable the Governor in Council, we should direct the Collector to withdraw his Ameen, in order that the superintendence of the villages might be assumed by Vencata Nursoo Pillay, with the same privileges which were exercised by his late father.

To Government, in Diary Cons. 17th March.

From Government, in Cons., 18th April 1808.

207. This arrangement the Governor in Council was pleased to approve and confirm.

In Cons., 4th January 1808.

208. Under date the 13th December last, we were furnished with extract from the Minutes of Council respecting a grant of 50 cawnies of land in Shotrium to an invalid Subadar named Mooteal Naig.

In Diary Cons., 30th November 1807.

209. The Government, it was remarked, had already recorded the reluctance which they felt in granting lands in perpetuity as a reward for Military services, and a careful consideration of the Report from the Board of Revenue under date the 26th November had confirmed them in their conviction of the inexpediency of that mode of remuneration.

210. It being considered to be very desirable that the Commander-in-Chief should be impressed with the same sentiments, it was resolved that Lieutenant-General Macdowall should be furnished with a copy of the Report in question, and that he should be requested to discountenance as much as possible all future applications for grants of that nature.

211. With respect to the Memorial which the Commander-in-Chief had now submitted in favor of the person abovementioned, Government recorded their entire concurrence in his opinion regarding the merits of the petitioner, and however reluctant they might be to deviate from the principle which they had stated, yet adverting to the manner in which other Native Officers had been r compensed, whose pretensions did not appear to have been superior to those of Subadar Moote Naig, they were induced to modify it in his favor, and resolved, therefore, that fifty cawnies altivated land, as above mentioned in the vicinity of Conjeveram, should be granted to Subadar Mooteal Naig for the term of his life and of the lives of his widow and eldest daughter.

To Government, in Diary Cons., 16th May.
From the Secretary to Government, in Cons., 20th June.

212. The land selected by the Subadar, under the foregoing Resolutions, is situated in the villages of Poolary and Salabagam, yielding annual revenue of Pagodas 271-11-58, and in consequence of our Report under date the 12th May, the same has been confirmed to him by a Sunnud.

To the Chief Secretary to Government, in Diary Cons., 18th April.
From Mr. Cazalet, in Cons., 11th April.

213. Under date the 16th April last, we submitted to Government a letter from the Collector in this Zillah, in reply to a communication made to him in consequence of the orders conveyed in a letter from the Secretary to Government dated the 6th January, relative to the administration of justice at Pulicat; and as it appeared to the Governor in Council to be desirable that the Dutch Court of Judicature at Pulicat should approximate as nearly as might be practicable to the constitution prescribed by the capitulation, the Governor in Council, with that view, was pleased to resolve that the gentlemen whose names were mentioned in the letter from the Collector, should be appointed Judges of the Court, but as this measure was adopted for the benefit of the inhabitants of the Dutch Settlements solely, it was observed that it could not be expected that the Government should be subject to any additional expense on this account, and the Governor in Council, therefore, deemed it inexpedient to augment the pensions at present received by those gentlemen who were appointed members of the Court.

From Government, in Cons., 5th May.

DISTRICT OF SATWAID AND GOVERNMENT ESTATES OF CONJEVERAM AND MADRANTICUM.

To Government, in Cons., 15th September 1808.

214. Our Report on the Revenues of these lands for the expired Fusly 1217, was submitted for the consideration of the Honorable the Governor in Council in an address under date the 15th ultimo.

215. The District of Satwaid, we remarked, was formerly an appanage of that portion of the territories subject to this Presidency now denominated Zillah Chingleput—it was separated from these lands in consequence of the cession of the latter to the Company in 1763, the former remaining subject to the Wallajah House being the personal Jageer of some branches of that family, until it was finally ceded to the Company by the Treaty of 1801.

216. It comprehends an extent of surface from north to south of about 30 miles, from east to west; it is less extensive; is bounded on the north to the west by the Vencatagherry and Calastry Districts, on the south and east by some of the Talooks of Zillah Chingleput.

217. The lands of Satwaid were surveyed, classified, and assessed at fixed money rents in Fusly 1214 by the Collector Mr. Hepburn.

218. The Annual Statements, Collections, and Balances from the year of its cession until the end of Fusly 1217 were as follows:

	Settlement.			Collections to the end of July 1808.			Balance to the end of July 1808.		
	Pagodas.	F.	C.	Pagodas.			Pagodas.	F.	C.
Fusly 1211 ...	13,789	38	65	13,316		6	473	35	29
„ 1212	11,441	28	65	11,01		2	430	35	53
„ 1213	15,552	24	16	14,532		54	1,019	29	32
„ 1214	16,409	40	63	16,13[illegible]		34	271	28	29
„ 1215	17,717	0	12	17,57[illegible]		62	145	36	30
„ 1216	5,810	18	16	4,571	12	77	1,239	6	19
„ 1217	16,758	24	33	13,943	14	72	2,815	9	41
				76,35[illegible]	40	32			

To Government, in Cons., 10th October 1807.
Settlement of Fusly 1215, Star Pagodas 1,717.
Settlement of Fusly 1216, Star Pagodas 4,207.

219. In our address to Government respecting the Settlement of the District for Fusly 1216, we were concerned to report a very considerable defalcation of Revenue to the extent of 76 per cent. of the Settlement of the preceding year, for which no other adequate cause was assigned than the general pretext of the calamitous season, and though we were readily disposed to admit the unhappy operation of the season there to a similar or even to a greater degree than in other situations, still we could not otherwise account for a decrease so exorbitant than by the village servants and inhabitants, either jointly or separately availing themselves of that disaster, and as we apprehended of a relaxed superintendence, to screen their own embezzlements.

To Government, in Cons., 10th October 1807.

220. We accordingly signified our intention of directing the Collector to proceed to the spot and ascertain from the detailed accounts of one or more village the actual payments of the inhabitants.

221. This investigation, though undertaken at a period too late to be effectually prosecuted, did in its result confirm the suspicions which we had anticipated. The fallacy of the former accounts was established, and undue appropriations brought to account to the extent of Star Pagodas 1,603, making the Jumma of Fusly 1216 Star Pagodas 5,800, instead of Star Pagodas 4,207, as at first reported.

222. Although the investigation was of a nature too limited to warrant a belief that the real extent of the mal-appropriation of the Revenue had been ascertained, yet it appeared that the amount so detected was as much as could be recovered without trenching on the resources of future years, and it was hoped that the investigation which was made would have the salutary effect of exciting more vigilance and deterring from any future frauds of a similar nature.

223. We did not think it necessary to recapitulate our instructions to the Collector for forming the Settlement of Fusly 1217, and for the prosecuting the enquiry during the progress of the Settlement to the further length that might appear advisable; we directed that such of the Curnums of village Accountants as should be convicted of having been concerned in the fraud should be dismissed from office in conformity with the provisions of the law in that respect enacted.

To Mr. Cazalet, in Diary Cons., 4th September 1807.
To Mr. Cazalet, in Diary Cons., January 1808.
Section 8, Reg. II. A.D. 1806.

224 Having subsequently received from the Collector his Report and Settlement for the late year, and observing that as the preceding year's Settlement had been the lowest, so that for Fusly 1217 was the highest, ever formed in that District, we were led to examine with proportionate attention the principles upon whic i it had been concluded.

From Mr. Cazalet, in C s. 24th March 1808.
Star Pagodas 4,207.
Star Pagodas 18,402.

225 Among the other causes to which the increase was ascribed, we discovered that the Collector, perhaps too zealously anxious to retrieve what had been lost, had taken uponhimself to make some alterations in the fixed asessments, deliberately recommended by his predecessor and formally sanctioned by us and by Government.

226 On this occasion we informed Mr Cazalet that, in the administration of the Land Revenue not settled in perpetuity, the leading object was to secure the just dues of Goverment from all lands brought under cultivation, and that it was always satisfactory to observe an increase of Revenue when derived from an extended cultivation, its only legitimate source; but as there appeared reason to conclude that part of the increase of his late Settlement had been occasioned by an alteration of the Teerwas (assessments) of his predecessor; assessments which had been confirmed by superior authority, and as any alteration under such circumstances was not only liable to error, but was moreover contrary to the law, we considered it incumbent on us to desire that the former Teerwas should be adhered to, and no additions admitted without a previous reference to us. For thispurpose we directed him to revise his Settlement in this respect, and to communicte the result for our information.

To Mr. Cazalet, in Diary Cons. 7th April 1808.
Fusly 1217.

227 In conformity with our directions, we received a revised Settlement from the Collector reducing the first from Star Pagodas 19,784-37-21 to Star Pagodas 16,758-24-33, of which and of the Settlement of the two Government Estates, we had the honor to annex a comparative abstract.

Abstract Comparative Statement of Revenue from the Districts of Satewaid and the Government Estates of Madrantacum and Conjeveram for Fuslies 1216 and 1217.

Fusly 1216:

	Land Rent. S. Pgs.	F.	C.	Licenses. S. P.	F.	C.	Salt Revenue. S. P.	F.	C.	Shotrium and Mucta. S. Pgs.	F.	C.	Village Rent. S. P.	F.	C.	Total. S. Pgs.	F.	C.
Satewaid ...	4,582	33	48	83	11	40	718	40	20	373	0	0	52	21	68	5,810	18	16
Madrantacum ...	999	6	57	117	28	30	...	...	...	26	14	30	...	...	...	1,138	3	37
Conjeveram ...	961	43	28	225	27	30	...	...	...	1,024	22	5	30	25	0	4,260	5	63

Fusly 1217, Increase and Decrease:

	Land Rent. S. Pgs.	F.	C.	Licenses. S. Pgs.	F.	C.	Salt Revenue. S. P.	F.	C.	Shotrium and Mucta. S. Pgs.	F.	C.	Village Rent. S. P.	F.	C.	Total. S. Pgs.	F.	C.	Increase. S. Pgs.	F.	C.	Decrease. S. P.	F.	C.
Satewaid ...	15,507	37	40	85	0	0	723	40	20	396	28	13	45	10	40	16,758	24	33	10,948	6	17	...	...	...
Madrantacum ...	2,961	34	7	135	21	0	...	...	...	21	14	30	...	...	...	3,118	23	37	1,980	20	0	...	...	...
Conjeveram ...	2,868	42	42	1,651	0	0	...	...	...	1,024	22	5	31	25	0	5,575	43	47	1,306	37	61	...	...	...

228. An increase in each branch of Revenue (save from the Aumani villages) appeared in Satewaid in Fusly 1217, viz., of Land Revenue Star Pagodas 10,325-3-72; in Licenses Star Pagodas 1-34-40; in Salt Revenue Star Pagodas 5, and from Shotriums Star Pagodas 23-28-13, making an aggregate increase in Fusly 1216 of Star Pagodas 10,948-6-7.

229. In Conjeveram there had been on the whole an increase in the last year of Star Pagodas 1,306-37-64 and in Madrantacum Star Pagodas 1,980-20-0.

230. By the Demand, Collection and Balance to the 12th July 1808, we were concerned to observe that the outstanding balances of the very inadequate Settlement of Satewaid for Fusly 1216 amounted to Star Pagodas 1,239-6-19.

231. Conformably with the Orders of Government under date 26th March, this District was transferred to the authority of the Collector of the Northern Division of Arcot from the commencement of Fusly 1218.

From Government, in Cons., 7th April 1808.

232. The address from which we have recited the foregoing communication is under the consideration of Government.

NORTHERN DIVISION OF ARCOT, BARAMAHL, BALAGHAT, AND WESTERN ZEMINDARIES.

233. At the period of the last despatch, our Report on the Settlement of the Revenues of the Districts under th superintendence of the Collector in the Northern Division of Arcot for Fusly 1216 was still un r the consideration of the Honorable the Governor in Council, whose orders

From Government, 21st March 1808.

Cons., thereon we received under date the 5th March last.

234. As expressed our opinion that the Settlement of these Districts was under all the circumstances season ample, the Governor in Council was pleased to confirm it at Star Pagodas 6,92, 30, being below that of the former year Star Pagodas 1,68,077-31-74, but the Governor in C saw reason to be dissatisfied with the *tardiness*, of Mr. Græme in reporting on his Settleme d was apprehensive from the explanation which had been furnished of the mode in which the Settlement was formed, that its details could not be so correct as was desirable.

235. The late period at which this Report had been submitted was considered to supersede the necessity of any further observation on the subject, and the intention which we had expressed of requiring the Collector to commence his Jummabandy and to forward his Report at an earlier period, was entirely approved by the Governor in Council.

236. On the Settlement of the Revenues of these Districts for Fusly 1217, we received the Collector's Report under date the 2nd August last, and submitted it with an address to the Governor in Council dated the 12th ultimo.

237. We prefaced our observations on this Settlement by a summary account of the Settlements of the preceding years, the amount whereof in each year, we exhibited by the following Abstract Statement :—

		Land Rent.			Licenses.			Customs.			Salt.			Tiruutty offerings.			Total.		
Northern Division of Arcot Western Zemindaries. Hoossoor and 3 villages of Balaghat.	Fusly 1211	S. Pags. 3,92,881	F. 36	C. 29	S. Pags. 10,675	F. 8	C. 5	S. Pags. 27,824	F. 33	C 30	S. Pags. ...	F. ...	C. ...	S. Pags. 67,881	F. 2	C. 42	S. Pags. 1,98,206	F. 30	C. 26
Northern Division of Arcot, Western Zemindaries, Baramahl and Balaghat.	1212	7,17,932	20	68	14,009	1	79	42,629	62	0	...	...	...	79,567	31	32	8,45,132	6	17
	1213	7,50,952	0	49	12,546	29	26	45,046	41	51	...	...	...	43,330	0	39	8,52,985	35	70
	1214	6,62,936	9	26	11,792	25	14	30,875	36	24	...	...	...	45,564	20	33	7,51,231	6	32
	1215	7,46,436	6	61	15,803	0	61	18,218	27	31	11,901	46	16	67,950	13	25	8,60,400	1	48
	1216	5,97,627	0	72	14,978	5	78	6,840	12	79	5,381	30	34	68,964	4	7	6,92,021	6	30
	1217	6,85,825	20	21	14,026	34	0	4,817	24	61	27,889	10	50	45,507	41	50	7,77,676	31	22

238. The Settlement of Fusly 1211 for the Northern Division of Arcot amounted to Star Pagodas 3,77,313-44-22, and together with the Peishcush from the Western Zemindaries and the Revenues of Hussoor and Dunkenecottah amounted to Star Pagodas 4,98,206-30-20. Although the want of sufficient information rendered it at the time difficult to form a judgment of the adequacy of this Settlement, compared with the former collections, and the resources of the country, Government approved and confirmed it; the Settlement was made under the disadvantages of the then recent change of Government—and alteration in the system of administering the Revenue.

239. The unfavorable season of Fusly 1212 occasioned a decrease of Land Rent, Licenses, and Customs, which would have been considerably greater had not the increased amount of offerings at Triputty in some measure compensated for the loss. Although the adverse season in Fusly 1212 reduced the Settlement of that year below what had been expected, yet the precautions taken by the Collector Mr. George Stratton, to secure the poorer Ryots in the enjoyment of their rights was satisfactory, and contributed, no doubt, to the permanent prosperity of the country.

* The Peishcush of the Western Zemindaries previously to Fusly 1212, amounted to no more than Pagodas 71,635. In this year the Military Services of the Zemindars, or as they were previously termed Poligars, were commuted for money payments, and after a full investigation the Peishcush was raised to Pagodas 2,28,498 and declared permanent. Notwithstanding this extraordinary augmention, it has been punctually realized.

240. The Settlement of Fusly 1212 amo tar Pagodas 4,22,871-0 56, and including the Western Zemin amahl, and Balaghaut Districts, the two last of which was u s Fusly to the Northern Division of Arcot, amounted to Star P 130-6-17.

241. The Settlement of Fusly 1213 was concluded by Mr. Cockburn, l charge of the Northern Division of Arcot, together with Baramahl and Balaghat D the ag- gregate amounted to Star Pagodas 8,52,985-35-70. The increase of the S f Fusly 1213 above that of the previous year was attributed to extended cultivation— actual increase was not so great as the Settlements made it appear, because the village Sibbendy and Pagoda allowances, an amount collected to be afterward disbu lded to the Jumma for the first time, and contributed to swell the Revenue of Government by a nominal, not an actual increase.

242. The Settlement of Fusly 1214 amounted to Star Pagodas 7,51,231-6-32, and exhibited a decrease of Star Pagodas 1,01,754-29-38 below the Settlement of the previous year. This decrease was attributed partly to the alarm produced by the depredations of the Poligars of Chittoor, and to the drought which extended its baneful effects equally to the Northern Division of Arcot as to other parts of the Carnatic. The decrease in the Settlement of Fusly 1214 for the Baramahl Districts then assessed at the permanent Jumma was the amount deducted from the average of former years for the profit in charges of the purchasers of the Estates; this sum therefore which amounted to Star Pagodas 14,528-16-53 could not be considered a decrease of Revenue from ordinary causes.

243. The Settlement of Fusly 1215 amounted to Star Pagodas 8,60,400-1-43, or an increase of Star Pagodas 1,09,168-37-11. On comparison wit the Jumma of Fusly 1214 of this increase, the greater portion arose from extended cultivatior, and from the discovery of concealed measurement and inadequate assessment in the Circar Districts in the Northern Division of Arcot.

244. There was also an increase of Revenue under the head of Licenses from the improved mode of managing the exclusive sale of Arrack and Toddy and in the Revenue derivable from Salt, entirely attributable to the Monopoly. The Settlement of Fusly 1215 was formed upon Survey, the principles of which were detailed in our address to the Right Honorable the Governor in Council of the

In Cons., 6th November 1806.

6th November 1806. The villages were formed into three classes, and the lands of each village again allotted into five or more sub-divisions—the lands composing the 2nd sub-division of the first class being similar in point of quality and estimated produce to those composing the first sub-division of the second class and so progressively diminishing.

245. The Settlement of Fusly 1216 amounted to Star Pagodas 6,92,521-6-30, and fell below that of the former year in the sum of Star Pagodas 1,67,878-37-13 owing to a most calamitous season. Of this sum the greater portion consisted of loss in the Land Rent, arising entirely from the severity of the season in the Districts under the immediate management of the Collector. The decrease under the head of Licenses arose from the deficiency in the Arrack rent occasioned also by the severity of the season. The decrease in Customs resulted chiefly from the abolition of the Town duties. The deficiency in the Salt Revenue was occasioned by the adversity of the season. The Brinjaries who carry away the Salt were deterred from their usual traffic by the fear of losing their cattle, for in many places even water was not procurable, and in no place could pasture be found. The extreme severity of the season made us satisfied that having secured so much Revenue in Fusly 1216, and we even feared, but the Collector should not have been sufficiently indulgent to the Ryots during a year of such singular distress.

246. E udicious application of the principles of the money rent introduced with the Survey and explained in detail in our letter of the 28th January last, Mr. Græme was enabled to collect a Revenue comparatively large without dist the people and injuring the agricultural resources.

In Cons., 28t y 1808.

247. J aken this summary retrospect of the Settlements of former years, we proceeded to t of the Settlement of the last Fusly. We observed that although Mr. Græme was gene ient in explaining in the body of his Report, the principles which guide, or the circur nces which affect his management, yet that the perspicuity and accuracy of his statements, and still more the punctuality and success of his collections, argued a judicious administration, and entitled him in this respect to our commendation.

248. On the receipt of the Collector's Report for Fusly 1217, we deemed it incumbent on us to apprize him that although we then saw no cause to be dissatisfied with the amount of the Land rent for Fusly 1217, exhibiting as it did an increase of 88,598 Star Pagodas on that of the preceding year, yet as the Report was neither so full nor explanatory as it was necessary to be, as well with reference to our own information, as that of Government, we required him to furnish an account of the cultivation of each District, of the remissions granted, whether in the rates of assessment, as being too high, or in the rents, in consequence of adversity of season, with a summary of the reasons which prevented the Revenue of Fusly 1217 from rising to the standard of Fusly 1215.

249. We informed him that we did not require this additional information so much as implying a doubt of the propriety of his management, as because it was usual as a component part of the Annual Reports, as well as proper for our information and that of Government.

250. In the meantime we considered it to be proper to submit his Report and Statements in their original form for the information of Government.

251. We drew out the following Abstract Comparative Statement of the Revenues of the Districts composing the Collectorate of Mr. Græme for Fuslies 1216 and 1217.

Abstract Comparative Statement of the Revenue in the Northern Division of Arcot, &c., for Fuslies 1216 and 1217.

Fusly 1216.	Fusly 1217. Land Rent. S. Pgs.	F.	C.	Licenses. S. Pgs.	F.	C.	Customs. S. Pgs.	F.	C.	Salt. S. Pgs.	F.	C.	Tripatty offerings. S. Pgs.	F.	C.	Total. S. Pgs.	F.	C.	Increase. S. Pgs.	F.	C.	Decrease. S. Pgs.	F.	C.
Northern Division, Arcot...	1,52,480	253		8,091	16	38	2,513	10	7	...	...	...	45,507	41	50	2,89,320	41	50	50,848	8	5	...	...	...
Assumel Pellam	31,879	21	46	100	0	0	...	...	...	...	...	...	...	...	...	31,979	21	46	7,184	13	41	...	...	...
Western Assigned Peishcush	2,34,498	0	0	2,010	0	0	144	23	10	5,381	30	34	...	...	...	2,56,034	53	44	21,704	2	6	...	...	...
Baramahl Division ...	1,84,176	12	53	3,476	31	40	4,202	15	12	...	...	...	...	...	...	1,91,857	44	65	6,119	4	17	...	...	...
Difference of Exchange ...	...	42	0	...	0	0	...	15	0	...	...	...	...	...	...	...	1	21	0	...	...	1	21	0
Total...	5,97,037	18	72	14,276	8	78	6,860	18	79	5,381	30	34	68,904	4	7	6,92,521	6	30	85,856	13	72	1	21	0

Fusly 1216.	Land Rent. S. Pgs.	F.	C.	Licenses. S. Pgs.	F.	C.	Customs. S. Pgs.	F.	C.	Salt. S. Pgs.	F.	C.	Tripatty offerings. S. Pgs.	F.	C.	Total. S. Pgs.	F.	C.	Increase. S. Pgs.	F.	C.	Decrease. S. Pgs.	F.	C.
Fusly 1216.....	6,97,037	18	72	14,978	8	78	6,860	18	79	5,381	30	34	68,904	4	7	6,92,521	6	30						
Do. do.																								
Nett Increase...																			65,451	13	72			
Fusly 1217.....	6,97,037	18	72	14,978	8	78	6,860	18	79	5,381	30	34	68,904	4	7	6,92,521	6	30						
Increase.....	88,598	1	20	251	29	76	2,042	29	12	18	32	2,507	25	16	23,456	7	37	85,856	13	72				

252. The gross increase under the head of Land Rent amounted to Star Pagodas 88,598-1-29, and considering the emigration and distress produced by the late famine, together with the lateness of the rains necessary for the dry grains, we were satisfied with the actual augmentation in the amount of the Land rent.

253. We had the satisfaction to observe an increase of Star Pagodas 22,507-25-16 in the Revenue derived from Salt.

254. We noticed the reduction which Mr. Græme had been compelled to make in the rent of Betel Gardens which had been calculated too high by his predecessor upon an hypothetical computation of speedy improvement which it appeared had been in some measure disappointed.

255. This reduction, we observed, had already had happy effects in calling forth the exertions of the inhabitants to extend and improve cultivation, and must be considered as one chief cause of the increase in the Revenue of the District of Hoossoor in which these gardens are situated. Notwithstanding this reduction, the increase in this District amounted to Star Pagodas 3,645-9-14.

256. The Triputty offerings amounted in Fusly 1216 to Star Pagodas 68,964-4-7, but in Fusly 1217, they yielded only Star Pagodas 45,507-41-50, being a decrease of Star Pagodas 23,456-7-37.

257. This declension of the Revenue derived from the Triputty offerings was attributed entirely to the famine. The pilgrims were prevented by the dread of starving upon the road, even in cases where the pressure of the times might not have totally exhausted their pecuniary means; this at least must have been the case with votaries inhabiting distant and foreign territories, and was sufficient to account for the decrease in this branch of the Revenue.

258. Under the head of Licenses, there appeared a decrease of Star Pagodas 251-29-78, which was occasioned by the deficiency in the Barber's rent under the Triputty hill, and was referable to the same cause as the decrease in the general Revenue of the Pagoda.

259. Under the head of Customs, there appeared a decrease of Star Pagodas 2,042-39-18, partly ascribable to the famine which curtailed the demand for various articles of import from Mysore.

260. The Collector considered it probable that this branch of the Revenue might not have been managed with the greatest advantage to Government, of which it was susceptible, and had suggested the advantages which would, in some measure, be derived from renting the Customs. Whether the farming out the Customs since the Merchants had the means of protection afforded by the Court of Judicature, would not be advantageous to the State, appeared to us to be a question requiring great consideration to determine—that part of the Collector's plan respecting Farmers of the Customs which suggested the propriety of retaining the power of dismissal in the hands of the Collector we remarked might still further contribute to prevent exactions, on the part of Farmers, and ought to be considered when any Regulation should be made respecting the Customs.

261. The nett increase of the Settlement in Fusly 1217 above that of Fusly 1216 amounted to Star Pagodas 85,354-36-72.

262. The expense incurred in the Survey to this period amounted to Star Pagodas 4,768-36-33, and a further sum of Star Pagodas 231-8-47 was represented necessary to complete the investigation into the inequalities of the assessment, making altogether Star Pagodas 5,000, being Pagodas 1,000 less than the amount estimated by the Collector and sanctioned by Government.

263. The address which we have here recited is under the consideration of the Honorable the Governor in Council.

264. Agreeably to our suggestion, as noticed in a subsequent part of this Report, a change took place at the end of the late Fusly, in the arrangement of the Districts heretofore under the Collector in the Northern Division of Arcot, by the transfer of Vencatagherry and Sydapore to the Northern Districts, and of the Baramahl to the Zillah of Salem, and by the annexation to this District of Satewaid, and certain Districts south of the Palar, previously included in the Southern Division of Arcot.

SALEM.

265. In this Zillah the Regulations for the recovery of arrears have been duly enforced, no less than twenty-nine entire Estates and twenty-three sub-divisions of Estates, making a total of fifty-two advertized for sale so soon after the expiration of the late Fusly as was practicable.

Advertisement, in Diary Cons., 11th August.

266. We have the satisfaction, however, to state that of the total number advertized for sale, nine only were actually sold, and that the rest were restored to their respective Proprietors in consequence of the discharge of the arrears.

267. In the Baramahl Division recently annexed to this Zillah, five Estates only were advertized for sale, in consequence of arrears, and we observed by a recent communication that four of these have been restored. We hope that previously to the day of sale, which has been fixed from the 10th instant, the other Estate will also be released.

See Para. 879.
From Mr. Hargrave, in Cons., 26th September 1803.

268. The accounts of Demand, Collection and Balance do not reach to the period at which the Salem Estates were advertized for sale, and we cannot, therefore, state the amount of the balance outstanding—it is certain, however, that it is not considerable.

SOUTHERN DIVISION OF ARCOT.

269. Under date the 29th August, we had the honor to submit, for the information of the Honorable the Governor in Council, the Settlement formed by Mr. Ravenshaw of the Revenues of the Southern Division of Arcot for Fusly 1217.

To Government, in Cons., 29th August 1803.
From Mr. Ravenshaw, in Cons., 30th June.

270. Previously to entering on an examination of this Settlement, we took occasion to recapitulate briefly the system of management which had been adopted in this District since its acquisition by the Company in consequence of the Treaty of the Carnatic concluded with His Highness the Nabob Azimul Dowlah dated 31st July 1801.

271. Throughout the Carnatic the Revenue of the Sovereign had been, from time immemorial, a definite proportion of the produce of all land, denominated in the language of the country, "*Wurum*" or share—this share was, however, often commuted on some kinds of dry grain for a "Teerva," or money payment: the more valuable productions were also rated to an assessment in money: this share of the produce, or its commutation in money, with a long list of extra assessments in grain and in money, which had been imposed by the rapacity of native renters, or managers, and a heavy inland transit on all articles of commerce, with licenses for the exclusive sale, in particular places of Betel and Tobacco, and a small revenue from Salt, constituted the sources of the Revenue derived by the Mahomedan Government from the Provinces of the Carnatic.

For a particular list of these exactions, see Mr. Garrow's letter of the 12th July, in Cons., 18th July 1803, and Mr. Ravenshaw's 8th July, in Cons., 8th August 1805.

272. During the first two years of the Company's Government, of Fuslies 1211 and 1212 the assessment in the Southern Division of Arcot was regulated, and the Revenue received from the cultivators, according to the custom which had prevailed, under the former Government—the District being in the first year let in rent by villages, in some cases, and by Districts and others; and in the second year, entirely by villages.

From Captain Graham, in Cons., 13th July 1802. From Mr. Garrow, in Cons., 18th July 1803.

273. In his Report on the Settlement of Fusly 1212, Mr. Garrow recommended the introduction of a Ryotwar rent, and the Settlement of a few Districts was made Ryotwar for Fusly 1213 by that gentleman, and afterwards generally by Colonel Macleod his successor. In this year, Puttahs to each cultivator defining his rent were issued.

From Col. Macleod, in Cons., 20th August 1804.

274. In Fusly 1214, a change in the local authority having taken place at a late period of the year, Mr. Ravenshaw, the successor of Colonel Macleod, was directed to continue the Ryotwar system, and the rent was accordingly made Ryotwar on the principles adopted by Colonel Macleod. This Ryotwar rent, as no survey had been introduced, was regulated on the best information which could be procured of the past payment by the inhabitants of each village, and the amount was afterwards divided on each Ryot according to the just proportion his individual produce bore to the total produce of the village. In this year the Survey was authorized, but the secession of inhabitants and of the curnums prevented any progress being made. In consequence of the confusion which followed this secession, a change in the management at so critical a period of the year, combined with a failure in the monsoon rains, the Revenue fell far below that of any former period.

275. In Fusly 1215, the survey of seven Talooks was completed, the rent continued Ryotwar in all.

276. In Fusly 1216, the Survey was continued, but not brought to a conclusion—the rent continued Ryotwar. In this year the inhabitants and the revenue suffered greatly from drought and famine.

277. The Settlement submitted for Fusly 1217 had also been made Ryotwar, the Survey was not yet completed, but the Collector calculated it would be finished in Fusly 1218.

278. During the progress of the Ryotwar rent, all the extra assessments in money and in grain, and most of the taxes, personal and professional, as also the Inland, Town, and Transit duties had been abolished—the rent had been regulated on the principle of an equal division of the crop between Government and the cultivators of the soil—the estimate was founded on an average of produce and prices settled by the arbitration of inhabitants aided by the public assessors, and the assessment generally speaking was supposed to be much below the former rates, and to require correction only for two years more previously to being declared permanent; that is, permanent as relates to the rent of fields, but not as refers to the aggregate rent payable to Government.

From Government, in Cons., 31st October 1805.

279. We thus briefly recapitulated the nature of the Revenue management of the Southern Division of Arcot during the seven years in which the District had been under the authority of the Company's Government—a series of time, during which the calamities of adverse seasons—the frequent change of the local authority, and the effects of the inhabitants of the inveterate vices of the Mahomedan administration, had combined to retard the amelioration of this division of the Arcot territory.

280. We proceeded to show the amount of the Settlement of the respective years under each head of Revenue, for which purpose we submitted the following :—

Abstract of the Jummabundies of the Southern Division of Arcot as formed by Messrs. Graham, Garrow, Macleod, and Ravenshaw, exclusive of Mannargoody and of Cuddalore and Pondicherry.

Jummah.	Fusly 1211.		Fusly 1212.		Fusly 1213.		Fusly 1214.		Fusly 1215.		Fusly 1216.		Fusly 1217.		Total.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
South Arcot.																
Land Rent (Rent and Aumany) ...	6,08,880	17 9	9,21,899	35 2	6,63,034	41 71	3,79,411	16 34	6,21,085	3 10	4,22,540	30 9	6,37,155	18 39	42,54,908	23 14
Farms and Licenses (Arrack and Betel)	13,269	6 24	16,702	30 43	15,804	23 14	18,496	29 72	17,974	14 67	9,164	25 67	8,830	17 46	99,241	6 23
Sayer (Customs by Sea and Land) ...	37,609	19 56	30,029	35 74	20,435	27 22	21,434	21 6	16,146	19 53	2,146	36 58	...	...	1,27,804	25 29
Salt...	2,340	11 20	2,482	18 29	2,972	40 36	2,331	21 39	12,679	36 64	18,072	0 0	23,461	0 0	64,830	38 28
Total...	6,62,099	9 39	9,70,109	19 68	7,02,247	32 63	4,21,673	36 71	6,68,686	29 34	4,52,022	8 64	6,69,465	36 5	45,46,794	3 14
Transferred Districts.																
Add Mannargoody and Chellumbrum ...	61,011	41 67	60,607	29 60	64,114	12 6	72,066	20 62	67,351	16 53	64,223	25 65	66,319	28 49	4,35,669	30 42
Resumed Enaams.																
Dehat Enaam...	9,920	22 49	11,482	0 63	9,204	26 57	7,962	40 56	10,056	16 56	7,099	38 0	9,030	10 46	69,056	31 17
Devastaun and Cavelly Enaam... ...	31,077	44 69	53,611	40 22	43,658	26 23	19,143	2 66	31,177	43 69	22,363	32 5	32,950	33 60	2,34,126	48 7
Total...	40,998	23 88	65,093	41 5	52,863	22 23	27,105	43 42	41,234	14 45	30,463	16 5	42,980	44 26	3,00,183	22 24
Grand Total...	7,64,109	29 64	10,85,710	36 53	8,19,050	36 12	5,20,846	11 16	7,77,271	14 52	5,37,230	4 47	7,78,356	19 0	52,82,569	17 0

281. As it had happened from causes which had been already explained at length in the Reports we had at different times made to Government, that the Jumma settled had not always been collected, we deemed it proper to subjoin a Statement of the actual collections in a similar form to that given of the Jumma.

Actual Collections of the Settlements formed by Messrs. Graham, Garrow, Macleod, and Ravenshaw of the Revenues of the Southern Division of Arcot, exclusive of Chellumbrum and Mannargoody and of Cuddalore and Pondicherry.

	Fusly 1211. Actual Collections in that year and subsequent years.			Fusly 1212. Actual Collections in that year and subsequent years.			Fusly 1213. Actual Collections in that year and subsequent years.			Fusly 1214. Actual Collections in that year and subsequent years.			Fusly 1215. Actual Collections in that year and subsequent years.			Fusly 1216. Actual Collections in that year and subsequent years.			Fusly 1217. Actual Collections in that year and subsequent years.			Total.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue	6,17,782	29	10	8,79,191	14	12	6,75,10.	15	31	5,95,720	32	45	6,53,604	6	37	15,30,24	24	76	6,79,120	28	54	43,53,367	0	25
Farms and Licenses	5,969	15	44	8,516	3	71	11,333	24	9	12,560	33	68	13,871	20	51	8,275	23	8	8,723	27	1	69,120	13	15
Sayer	44,911	37	0	43,119	5	71	26,079	37	65	27,259	28	57	20,915	20	10	2,14.	39	58	...	...	...	1,62,467	34	9
Salt	...	...	...	795	19	58	2,873	25	36	3,331	21	49	12,535	0	0	18,678	0	0	25,019	12	63	69,357	19	31
Total...	6,68,373	17	54	9,39,442	26	47	7,15,561	14	43	6,37,868	26	49	7,03,526	13	51	4,82,120	7	62	7,12,891	8	58	46,17,012	22	0
Add Mannargoody and Chellumbrum	57,141	0	0	45,210	35	22	60,544	25	97	62,605	28	17	66,880	25	63	64,179	13	22	64,266	11	76	4,11,165	5	67
Grand Total...	7,25,514	17	54	9,74,652	19	69	7,76,107	2	26	7,00,473	4	66	7,67,407	7	14	5,35,304	21	4	7,73,161	6	34	50,58,677	27	67

282. The records of Government furnishing ample explanations of the great variations observable in the foregoing account of collections, and deeming it unnecessary to trouble the Honorable the Governor in Council with a repetition of those explanations, we proceeded to state, in detail, the Jumma of Fusly 1217.

283. It was notorious, we observed, that the season of Fusly 1216 in this District was of a most alarming nature, and that great exertions were made by Government to avert its disastrous effects by authorizing the employment of the poor in the repair of tanks and other public works, and furnishing large supplies of rice for distribution throughout the country. In order to remedy, as far as possible, the effects of the losses sustained by the inhabitants in ploughing cattle and seed-grain, liberal advances of money were made, and every inducement held out to excite their industry—as many tanks of the number of those surveyed by the Superintendent as it was practicable to complete were also repaired.

	Pags.	F.	C.
Advances for cultivation made in Fusly 1217	46,000	0	0
Amount disbursed in the repair of tanks do.	19,630	0	0
Total ...	65,630	0	0

284. By the latter means, it appeared the cultivation of nunjah land had been considerably extended, and by the former the impaired resources of the Ryot had been renovated.

285. We had much satisfaction in stating that the result of those measures had been such as was anticipated; for, under all the difficulties detailed in the 6th and 7th paras. of the Collector's letter, the Statement of Fusly 1217 exclusive of Customs amounted to Star Pagodas 7,78,350-19-0, being a gross increase in Fusly 1216 of Pagodas 2,43,856-41-72, and according to Mr. Ravenshaw's statement of comparison showing a favorable result compared even with former year's collection as follows:

Nett Increase...: 2,45,268-22-14.

	Star Pagodas.	F.	C.
Nett increase of the Jumma of Fusly 1217 on the collections of Fusly 1211	83,337	3	64
Decrease in Fusly 1212	1,35,354	2	48
Do. 1213	38,747	37	52
Do. 1214	3.08,080	4	69
Do. 1215	38,116	29	74
Do. 1216	*2,46,147	31	61

286. Under all the circumstances of the past season, we had every reason to be satisfied with the Jumma of Fusly 1217 as settled by Mr. Ravenshaw, particularly as from the system of rents we knew it to be the result of individual exertion, aided by the bounty of Government, and not arising out of any augmentation of the public demand—it appeared also worthy of remark that, notwithstanding *recent* remissions and transfers to a considerable amount, the above was a larger Revenue with the exception of that of Fusly 1212, than Government had derived from the Province since it became subject to the British Government.

Star Pagodas 43,264.

287. The expense hitherto incurred in the survey of this Province had amounted to Star Pagodas 21,315-2-51, and a further sum of Star Pagodas 10,000 was estimated to be necessary to complete the survey, which the Collector calculated on finishing in Fusly 1218, and in reply to our enquiry when the assessment might be declared fixed on each field, the Collector stated that he thought it would not be prudent to declare the rates of rent fixed until the expiration of Fusly 1219, the intermediate period being necessary to correct the inaccuracies and frauds of the Surveyors.

288. We observed that if it should be deemed advisable to complete the survey and the revision of the fixed field assessment, measures which, in our opinion, were necessary, the establishment of Village* rents would not impede the accomplishment of these subjects, but that it would be requisite to enter in the Muchilkas to be executed by the villagers such provisionary clauses as might be proper to prevent interruption of this work.

* On the subject of Village Rents—See Para. 759 of this Report.

289. We took this opportunity of enclosing an address from the Collector reporting the progress and the particulars of the Survey, as far as it had yet advanced, whence we presumed that the Honorable the Governor in Council would be satisfied with the care and the diligence with which it had hitherto been conducted in the seven Districts which had been surveyed, and with the utility with which the work when completed was likely to be attended.

From Mr. Ravenshaw, in Cons., 14th July.

290. We had much pleasure in adding that it appeared by the receipt of recent accounts from Mr. Ravenshaw that the Settlement had been realized within a small balance, and we trusted that the zeal and attention of that gentleman to the duties of his office would be viewed with approbation by the Honorable the Governor in Council.

291. We had also the honor to enclose the Reports of Messrs. Hyde and Ross, the late Sub-Collectors in this Province, and deemed it incumbent on us to remark that they had shown a commendable attention to the benefit of the Districts confided to their charge, and had obtained considerable practical knowledge of the duties of Collector, for which station we considered them to be qualified. Mr. Hyde, we remarked, had been six years in this District and Mr. Ross three years.

* There is a small difference between this sum and that entered in the body of the letter not explained.

From the Secretary to Government, in Cons., 26th September.

292. The orders of the Honorable the Governor in Council with reference to the above recited Report, were communicated to us in a letter under date the 7th ultimo.

293. The Governor in Council was pleased to concur in the sentiments we had expressed regarding the Settlement concluded by Mr. Ravenshaw of the Revenues of the Southern Division of Arcot for Fusly 1217, which under all the circumstances that have affected that Province was considered to be as large as could be effected, and to entitle the Collector Mr. Ravenshaw to the approbation which we had bestowed on his conduct.

294. The Governor in Council accordingly approved and confirmed the Settlement of the Revenues of the Southern Division of Arcot for Fusly 1217 at Star Pagodas 7,78,350-19, being an increase above the Revenue of the preceding year to the extent of Star Pagodas 2,43,856-41-72.

295. This considerable augmentation of the Revenue, to an amount exceeding that of every year since the transfer of the Carnatic to the Company, with the exception of Fusly 1212 notwithstanding the considerable remission of extra assessment, was regarded by the Governor in Council a result highly creditable to the vigilance and judicious management of the Collector, and as justifying the expectation that, with the concurrence of favorable seasons, a more ample Revenue might be received from the Province of Arcot in future years.

296. The Governor in Council sanctioned the disbursement incurred on account of the Survey to the amount of Star Pagodas 21,315-2-51, and the further expenditure of Star Pagodas 10,000 in the completion of the work.

297. The Governor in Council learnt with satisfaction that the accomplishment of this object need not delay the formation of a Village Settlement, which the Governor in Council expressed his desire of seeing introduced at an early period.

To Mr. Ravenshaw, in Diary Cons., 29th September.

298. For the information of the Collector we had furnished him with a transcript of these orders and of our report to which they refer.

To Government, in Diary Cons., 16th June.
From Mr. Ravenshaw, in Cons., 19th May.

299. In an address to the Honorable the Governor in Council, under date the 13th June last, we submitted a letter from the Collector in this District, with a copy of one enclosed from Mr. Edward Campbell, requesting permission to resign the lease of the Farm held by him at Chedumbrum—this Farm was leased to Mr. Campbell for a period of ten years, commencing with the year 1803, and on an annual rent of Star Pagodas 2,062-3-25.

300. Conformably with Mr. Campbell's wish we recommended that the Farm should be resumed—we recommended also that the arrears of rent which Mr. Campbell stated to be due to him by the inhabitants should be taken in part payment of his balance so far as they should be found to be available.

301. We intimated that we should communicate with the Collector on the subject, as well as with respect to the lands occupied by buildings for which Mr. Campbell requested a grant, and we remarked that it might perhaps be desirable that before a grant should be issued, the full rent of the Farm should be realized.

From the Secretary to Government, in Cons., 14th July.

302. The Governor in Council was pleased to adopt our recommendation of accepting Mr. Campbell's resignation of the Farm of Chedumbrum, and desired that the necessary instructions might be issued for resuming it, and for receiving from the inhabitants the arrears of rent which might appear to be due to Mr. Campbell, in partial discharge of the balance due from that gentleman to Government.

303. It was also deemed proper, under our suggestion, to defer issuing a grant for the spots of ground occupied by the buildings of Mr. Campbell, until a further communication should be made respecting the realization of the rent of the Farm.

To Mr. Ravenshaw, in Diary Cons., 21st July.

304. These resolutions were duly communicated to the Collector.

From Government, in Cons., 24th March 1808.

305. Under date the 12th March last, we received a letter from the Secretary to Government, with a copy of a letter from the Judge and Magistrate of the Zillah of Virdachellum, referring to a petition which had been transmitted to us under date the 11th July preceding.

To the Chief Secretary to Government, in Diary Cons., 4th April 1808.

306. The petition here adverted to, was submitted under the provisions of Section 15, Regulation II A. D. 1802, for the recovery of a certain extent of Lakeraj land, together with compensation for expenses incurred in improvement and damages accruing since the period of its assumption.

307. Excepting with regard to the Jagires, it did not appear that, on the cession of the Carnatic, any specific instructions had been issued relative to the assumption of alienated lands; but in the course of forming the Jummabundies, the attention of the Collectors had been necessarily directed to the investigation of the titles under which lands of that description were held, and such were resumed as were considered by them to be unauthorized.

308. This course of proceeding, we believed, to be consistent with the invariable practice of Eastern Governments on the acquisition of any new territory, and its policy, we remarked, was obvious in guarding against the abuses which might otherwise be liable to arise on the occasion of a change of authority—we admitted indeed that it was repugnant to the principle laid down in Section 41, Regulation II A. D. 1803, but it was to be observed that, at the period in question, this law had not passed, nor had any Courts of Judicature been established.

309. We were, therefore, of opinion that the claim of the petitioner could not derive support from any supposed irregularity in the mode of assumption, but that it must rest exclusively upon its own intrinsic merits, that is, upon the validity of the documents produced in proof of it.

* In the letter of the Judge, the date erroneously is stated to be the 27th January 1792.

310. The first of these documents was a Saval Dast Katti dated the 17th Zelcad 1206 Hegiree, corresponding with the 8th July * 1792.

311. The superscription on this document was alleged to be in the handwriting of the late Nabob Wallajah, but we believed it to be susceptible of positive proof that the writing in question was not the autograph either of the Nabobs Wallajah, Omdat-ul Omra or Hussain-ul Mulk; the document was deficient in some other Mahomedan official formalities, besides being obnoxious to some of the objections noticed in Reg. XXXI A. D. 1802 relative to fabricated Sunnuds.

312. But admitting that this document were authentic, it could not, we observed, be deemed sufficient to prove the title of the claimant. We explained a Saval Dast Khatti to be as the term implies, a document containing the substance of the application for a Sunnud, with the order passed upon it, and to be one of many forms preliminary to the issuing a Sunnud, and if authentic, might be taken as corroborative evidence, though of itself it could not be deemed sufficient to establish a title.

313. The claimant had not produced, nor did it appear that he ever possessed a Sunnud, but we remarked that if a Sunnud wherever obtained, it was reasonable to conclude that it was of a date subsequent to the 12th July 1802, as the Saval Dast Katti was dated the 8th of that month, and the alleged order, or Dast Khatti superscription, was dated 12th July 1792, the very date of period from which all alienations were considered invalid.

314. The second document was an Enayetnamah of Hussain-ul-Mulk dated the 26th Jamadins-Sani 1211 Hegiree, corresponding with the 26th December 1796.

315. This paper conveyed an order for setting a dispute between the claimant and the inhabitants—it merely tended, as did the Mahazer, to show that the land was in his possession—the Mahazer was dated the 20th Razub 1217 Hegiree, corresponding with the 17th November 1802.

316. Upon a full consideration of these documents, we were of opinion that they could not be admitted to afford a valid title, and we therefore recommended that, if the suit should be prosecuted, the Collector might be authorized to defend it.

From the Secretary to Government, in Cons., 25th April.

317. The Governor in Council was pleased, under the foregoing explanation, to reject the prayer of the petition, and to direct the Judge and Magistrate of the Zillah to proceed to the trial of the suit, in the event of the petitioner denying it.

318. From the commencement of the current Fusly the two offices of subordinate Collector in this District were abolished. Certain Districts south of the Palar were transferred to the Collectorate of the Northern Division of Arcot, and the Settlements of Cuddalore and Pondicherry were incorporated with this Collectorate, under the charge of the present Collector Mr. Ravenshaw.

CUDDALORE & PONDICHERRY.

319. Besides the arrangement first mentioned with respect to the abolition of the separate charge of these Districts, we have only to notice the amount of their Revenue for Fusly 1217 as shewn in the following abstract :—

	Land.			Farms and Licenses.			Salt.			Total.		
Cuddalore.	Pags.	F.	C.	Pags.	F.	C.	Pags.	F.	C.	Pags.	F.	C.
Permanent	11,783	0	0	...	...	...	...	...	...	11,783	0	0
Rented	146	8	30	526	0	0	...	...	...	672	8	30
Aumani	4,322	25	12	6,948	7	72	4,808	2	8	1,607	35	12
Foreign Settlement, Pondicherry.												
Rented	1,320	10	35	1,305	0	0	...	...	...	2,625	10	35
Aumani	7,698	17	52	7,450	24	4	6,579	37	44	21,728	34	20
Total ...	25,270	16	49	16,229	31	76	11,387	39	52	52,887	43	17

To Mr. Ravenshaw, in Diary Cons., 29th September 1808.

320. As the late Collector did not furnish a Jamabundy and Report, we have called upon the present Collector to supply the deficiency.

TANJORE & TRICHINOPOLY.

321. Conformably with our suggestion as more fully noticed in a subsequent part of this Report, the situation of Subordinate Collectors in Tanjore and Trichinopoly were abolished at the end of the late Fusly, and the two Districts formed into two distinct Collectorates—the Province of Tanjore was continued under charge of Mr. Wallace, and that of Trichinopoly placed under charge of Mr. George Garrow.

From Mr. Wallace, dated 10th; in Cons., 25th July 1805.

322. Under date the 19th ultimo, we had the honor to submit, for the consideration of the Honorable the Governor in Council, the Reports of the late Principal Collector of these two Provinces accompanied with various statements and other documents explanatory of the Triennial Village Settlement of the Land Revenue of Tanjore and of the Ryotwar Settlement for Fusly 1217 of the District of Trichinopoly.

323. The Province of Tanjore was ceded to the Company by a Treaty concluded with His Excellency the present Rajah Serfogee and bearing date the 25th of October 1799.

324. During the first four years succeeding the year of the cession, or from Fusly 1210 to Fusly 1213 inclusive, the Revenue from the lands cultivated with paddy, and from part of the lands cultivated with dry grain, was realized by a division of the produce between Government and the cultivator, and in the three following years, or from Fusly 1214 to Fusly 1216 inclusive, the Land Revenue was wholly received in money.

325. We considered it to be wholly unnecessary and tedious to recapitulate the various fluctuations which had occurred in the rates and principles of assessment on the different description of land during the period above mentioned, more especially as that subject had been amply discussed in the Report dated 22nd February 1807 of the Committee then assembled at Tanjore.

From Government, dated 11th April, in Cons., 7th May 1808.

326. The necessity of adopting a fixed mode of management for the future being evident, and the advantages of a village rent on lease having been demonstrated by the Committee to the satisfaction of Government, orders were received for the establishment of a village rent on lease for three years commencing with Fusly 1217.

327. It was proposed that, in all practicable cases, the rent should be concluded by mutual agreement between Government and the whole of the Merassidars of each village, having for its basis the collective information derivable from the accounts of price, produce, extent of cultivation and amount of Jumma of former years.

328. In particular cases where any doubt might exist with respect to the justness of these data, it had been suggested that proposals should be invited from the Merassidars for the rent of their villages respectively; and in cases also where the Merassidars might decline to accede to a rent considered by the Collector to be equitable, it had been recommended that the villages of such Merassidars should be formed into Mootahs and proposals invited for the rent of each Mootah.

329. It had been further suggested by the Committee that in both cases above stated, proposals for a Mootah rent and for a Village rent should be invited at one and the same time with the view of exciting competition, and thereby inducing those who might prefer renting their own villages to make offers adequate to the fair expectations of Government.

330. This part of the Committee's plan was disapproved by Government as equivocal in its nature and calculated to repress confidence—it was considered to be desirable that the Merassidars should, in every instance, be encouraged to undertake the rent of their villages, and it was resolved that a Mootah rent should then only be resorted to, when an adequate rent by villages could not be obtained.

331. It was further resolved, on the recommendation of the Committee, that in cases where Merassidars might decline every invitation to rent their villages, and where, in consequence, it might be necessary to advertise a Mootah rent, a reduction should be made in the warum or

share of such Merassidars to the extent of 10 per cent, which it, was found, would still leave the a higher rate of warum than they enjoyed at the period of the cession.

332. By the Collector's report recently submitted, it appeared that out of 4,815 Circar v lages containing 1,18,556 valies* of land, a triennial rent had, und the foregoing instructions, been established in 3,075 villages, a in one Mootah, consisting of three villages, making together 3,878 villages, containing an exte of 98,242 valies.

* About 5 Cawnies.

333. For particular information with respect to the principles on which this rent had be concluded, we referred to the Collector's report. In some cases average of the three years of rent had been assumed as the basis, others, an average of the four years of Aumani management, and others, a joint consideration of certain years of rent and aumani.

* Fuslies 1214, 1215, and 1216. Fuslies 1210, 1211, 1212, and 1213.

334. The amount of the triennial rent thus formed was Fusly 1217 C. Chuckrums 19,30,981 ; for Fusly 1218 C. Chuckru 19,41,409. The amount of the rent for Fusly 1217 reduced to S Pagodas, was for the first mentioned number of villages, Star Pagoc 8,58,214.

* This sum is exclusive of Sotuntrums payable to Cavilgars, Brahmins and Pagodas inclusive ; of these the amount is Pagodas 9,01,692 as per Statement No. 2—See also Statement No. 6.

335. The remaining number of villages into which the triennial rents had not been est lished was 937, containing an extent of 20,314 valies—in 785 of these the triennial rent h not been introduced, because it was deemed inexpedient, and in the rest, viz., in 152 villages had not been introduced, because the Merassidars refused, under various pretexts, to accede any terms at all consistent with the state and resources of their lands.

336. The villages into which it was not considered expedient to introduce the trienn rents were situated in the Mayaveram Division, which for four five successive years had suffered severely from a failure of the fres as stated in the several Annual Reports, and particularly in the port submitted under date the 30th September 1806.

To Government, in Cons., 29th September 1806.

337. In some of these villages, the Collector stated that the cultivation had been wh suspended in some of the years within the period adverted to; and that in all of them the cr had, until Fusly 1217, suffered so severely, as to reduce the means of the Merassidars in a deg which rendered it useless to form any engagements with them extending beyond one year; in the event of any slight failure of their crops, it would have been wholly impracticable for th to fulfil their engagements.

338. To have placed the Merassidars of these villages under a Mootahdar accompanied the measure must have been with the prescribed reduction of their warum would, as the Coll tor observed, have been attended with the ill-effect of weakening their already impoveris resources; and even if a Mootah rent could have been effected, which the event, with respec the villages less unfavorably situated, had rendered more than questionable, the result of s a rent would not, in the Collector's opinion, have been equivalent to that which had been p duced by a different arrangement.

339. The arrangement here adverted to was a moderate Settlement confined to one y and founded on a fair calculation of what the villages would yi considering the extent of their cultivation and the produce of th lands. This plan was adopted in 625 out of the 785 villages before mentioned, containing 11, valies, and the Jummah thus formed, for Fusly 1217, amounted to Star Pagodas 82,569.

See Statement No. 11.

340. In the remaining 160 villages for which this mode of Settlement was rejected by the Merassidars, a rigid enquiry was instituted into the produce of the land, the Melwarum * secured, and a reduction made in the Coodivarum † to the extent authorized by Government.

* Sirkar share.
† Ryot's share.

341. The original number of villages to which a triennial Settlement was *deemed applicable* was 155—these, as the Merassidars refused to accede to reasonable terms, were formed into Mootahs, and proposals for the rent of each for three years invited by public advertisement, the amount of the Jumma assessed thereon being at the same time notified. Of course, as the Jumma was regulated by the Collector, and no pecuniary consideration expected from whomsoever might become the Mootahdars, the principle of the Notification had nothing in it of competition—it was merely a public offer to grant the rents to any responsible person who would undertake them for the positive advantage held out by the sanctioned decrease in the Merassidar's warum with any other contingent advantages which might result from an intended produce or increased price.

342. It appeared that the rent of one Mootah only was undertaken, that previously mentioned, consisting of three villages—the cause to which the failure of this part of the plan was to be ascribed were conclusively explained by the Collector, and we entirely concurred in opinion with him that the failure was not to be lamented.

343. In the remaining 152 villages thus unsuccessfully offered in rent by the Mootahs, as in those for which the Merassidars would not be induced to accede to a rent even for one year, the reduction of warum became available to Government—the Jumma of these villages, making together 312, and containing an extent of 9,057 valies, amounted for Fusly 1217 to Star Pagodas 63,003.

Statement No. 11.

344. This Jumma the Collector explained to be for the Car lands, the result of the Teerwas established in Fusly 1215; and for the Sumbah Peshanum lands, the Melwarum of the actual produce, *exclusive of the reduced portion of the Coodiwarum*, the value of which was estimated at Star Pagodas 9,605 had been carried to the head of Sevoy Jumma.

Account Particulars of Extra Revenue No. 8.

345. The portion of the Jumma of Tanjore arising from the Triennial Settlement of 3,878 villages, amounted, as before stated for Fusly 1217, to Star Pagodas 8,58,214, and the portion of the Jumma arising from 937 villages settled for one year only amounted to Star Pagodas 1,45,573, making the total Jumma of the *Circar* lands of Tanjore for Fusly 1217 Star Pagodas 10,03,787—to this was to be added the sum of Star Pagodas 30,212 arising from lands partly alienated, making the total Jumma of the Land Revenue of Tanjore for Fusly 1217 Star Pagodas 10,34,000.

Shotriums	...	14,785- 4-12
Pollams	...	7,230-24- 0
Raica Goostegay lands.	...	4,853-43-40
Ardamaniam lands.	...	505 21-40
Nellugatagay lands.	...	2,823-38-68
		30,212-42- 0

346. From the detailed Jummabundy Statement No. 7, we observed that the total Settlement concluded with the Merassidars amounted to Star Pagodas 10,85,213-6-45½; the difference between this and the sum above stated, being Star Pagodas 51,212-23-19, was the amount of Sotuntrams appropriable to the support of Cavilgars and of Maniums to Brahmins and Pagodas.

Cavilgars	...	36,977-36-70¼
Brahmin and Church Maniums		14,234-31-23½

347. Although these sums were not included in the Jumma, they were, as the Collector remarked, very properly inserted in the accounts, in order that they might be more liable to

control, and that in the event of any future alteration in the appropriation of these allowances, the resumed proportion might be the more readily incorporated with the Land Revenue, in which they cause a reduction.

348. The Sotuntrams originally allotted on account of Kurnums and Pitchay having been resumed, were incorporated with the Jumma of Fusly 1217, and will continue to form a portion of the Jumma of future years.

349. The general manner in which the Collector had treated, without referring to previous correspondence, precluded us from entering upon it however at this time. We stated our intention to call on Mr. Wallace for a separate report, as well with respect to these Sotuntrams, as with respect to those appropriated to the support of Cavilgars, Brahmins, and Pagodas.

350. We observed that no part of the collections on account of Kurnum's Sotuntrums had been disbursed during the three years preceding Fusly 1217, and that the greater part of the collections on account of Pitchay Sotuntrams remained also unexpended—the total amount in deposit was Star Pagodas 36,889-14-70, which was now carried to account under the head of Sevoy Jumma or Extra Revenue.

Kurnums. ... 10,855-26-70
Pitchay. ... 26,033-33-0
See Statement No. 8.

351. Reverting to the subject of the Settlement of Fusly 1217, it remained for us to state the other items, besides the Land Revenue, constituting the Jumma of that Fusly.

352. The sum of Star Pagodas 13,359 under the general head of *Licenses* consisted, first of Loom tax Star Pagodas 1,874, classed in the Jummabundy under the head of Village Taxes and Licenses; secondly of Arrack Revenue, Star Pagodas 7,766; thirdly of Chank Fishery Star Pagodas 1,340; and fourthly, of River Fishery Star Pagodas 2,312—the three last items amounting together to Star Pagodas 11,485, were classed in the Jummabundy under the head of District Taxes and Licenses.

Statement No. 4.

353. The sum of Star Pagodas 950 under the head of Customs was the amount collected on the Frontier Chokies of Tranquebar.

354. The revenue from Salt was entered at the sum of Star Pagodas 28,074; and

355. The Extra Revenue, at the sum of Star Pagodas 59,639. We had already accounted for a part of this last sum to the amount of Star Pagodas 46,494, viz., value of the reduced warum of the Meerassidars, Star Pagodas 9,605, and Sotuntrams in deposit Star Pagodas 36,889; the residue, Star Pagodas 13,144, was entered under the head of "Various other trifling sums," respecting which we stated our intention to require more particular information.

Statement No. 8.

356. We inserted in our Report the following Abstract Comparative Statement of the Revenue of Tanjore according to the Jummabundy for Fuslies 1216 and 1217—the Kurnums and Pitchary Sotuntrums having been incorporated with the Land Revenue of Fusly 1217, are added also in this Statement for the sake of a just comparison to the Land Revenue of Fusly 1216, although they were not at the time included; and in order to avoid the difference which would otherwise appear from different official * rates at which the Jumma of the two years was converted into Star Pagodas, the Jumma of each year is shown in the first instance in Cully Chuckrums, and both converted into Star Pagodas at the same rate viz., 45 fanams.

* The Jumma of Fusly 1216 was converted into Star Pagodas at the old rate of 42 Fanams. By a late order the rate has been changed to 45 fanams.

Abstract Comparative Statement of the Revenue from the Provinces of Tanjore in Fuslies 1216 and 1217.

TANJORE.	Fusly 1217. Land rent including Kurnum and Pitchay Sotuntrums.	Licenses.	Customs.	Salt.	Extra Revenue.	Total.	Fusly 1216. Land rent including Kurnum and Pitchay Sotuntrums.	Licenses.	Customs.	Salt.	Extra Revenue.	Total.
	1	2	3	4	5	6	7	8	9	10	11	12
Principal Collector's Division ...	5,07,970 0 15	5,300 6 0	... ...	... ...	... ...	5,13,270 6 15	6,37,884 9 37½	6,282 9 16	... ...	... ...	... ...	6,44,178 9 11½
Mannargody do.	6,31,184 6 23½	12,363 3 0	... ...	... ...	... ...	6,43,547 9 23½	... ...	... ...	... ...	... ...	... ...	... ...
Mayveram do.	6,10,072 6 23	9,587 0 19	3,645 0 0	24,399 6 0	... ...	6,47,703 6 19	6,89,900 0 10½	9,532 9 6	... ...	18,450 0 0	... ...	7,17,882 9 16½
Kangoy, Negapatam, Included in the Principal Collector's Division	1,22,983 0 20	5,270 0 18	... ...	8,550 0 0	... ...	1,36,803 0 18	8,34,243 4 24½	8,940 1 6	... ...	8,437 0 5	... ...	8,51,620 5 4½
Intersected by the Mayaveram Division	11,432 5 7	532 0 18	... ...	225 0 0	... ...	12,189 5 25	1,41,894 4 9½	8,822 8 16	... ...	225 0 0	... ...	1,50,941 4 25½
Carnical Division	7,514 0 0	1,455 3 16	... ...	6,325 0 0	... ...	15,294 3 16	11,349 5 17	100 0 0	... ...	6,325 0 0	... ...	17,774 5 17
Total C. Chuckrums...	13,73,227 3 5½	33,482 4 16	3,645 0 0	39,769 2 0	... ...	14,50,123 9 21½	23,26,501 4 5½	33,977 9 12	1,630 0 0	39,769 2 0	43,200 0 0	25,44,077 7 17½
Star Pagodas...	8,76,653 11 24½	11,931 3 77	1,630 0 0	26,572 26 36	19,200 0 0	9,36,987 14 71½	10,94,000 28 20½	14,991 1 77	950 0 0	26,572 26 36	19,200 0 0	11,56,714 27 69½
							Total Former.					
Fusly 1216...	8,79,685 11 20½	14,991 1 77	950 0 0	26,572 26 36	19,200 0 0	9,41,397 14 69½	Dalta.					
Increase in Fusly 1217...	1,54,317 17 0	1,939 0 72½	680 0 0	1,997 0 0	40,439 33 13	1,94,966 11 61	51,534 39 38	0 0 0	11,61,024 16 49	1,67,561 17 15	Net increase.	
							93,493 3 36					
Jumma 1216 ...	8,41,057 8 28	12,931 39 38	950 0 0	24,399 6 0	19,200 0 0	9,00,537 54 66	45,000 0 0	0 0 0				
Jumma 1217...	11,35,038 20 49	14,870 39 33	1,630 0 0	26,396 26 36	59,639 33 13	11,57,574 27 69	26,584 39 33	1,67,561 17 15				
Increase...	1,94,066 11 61	1,939 0 72½	680 0 0	1,997 0 0	40,439 33 13	1,94,966 11 61						

	Estimated. S Ps.	Actual. S. Ps.
Salt ...	28,074	26,343
ExtraReve-nue ...	59,639	56,340
Batta ...	25,000	24,632

	Estimated.	Actual
Customs...	950	1,026

363. It appeared that the actual receipts from Salt, Extra Revenue, and Batta had fallen somewhat short of the sums estimated on these accounts in the Jummabundy, and that there was a similar increase under the head of Customs. The Jumma by these means, for Fusly 1217, was reduced from Star Pagodas 11,61,023 to Star Pagodas 11,55,702.

364. We had the satisfaction to inform the Honorable the Governor in Council that the whole of this Jumma had been realized, excepting only Star Pagodas 30,397, which the Collector expected to receive in a few weeks.

365. The portion of this sum outstanding on account of Land Revenue amounted to Star Pagodas 14,880, whereof Star Pagodas 4,117 only was due from the villages triennially rented, a satisfactory proof that the rent had been formed upon equitable principles, and that the expectations which were formed of the advantages of this system with respect to regularity and facility of collections, were likely to be fulfilled.

366. Upon the whole, we considered the amount of the Jumma of Fusly 1217 to be intrinsically very satisfactory, when compared with the Jumma of former years; but when considered also with relation to the immediate reduction of expenditure and progressive measures of economy incident to the system of Village rent, we anticipated a result still more favorable.

367. The system, moreover, of Village rents, we remarked, would leave to the Collector a greater leisure to attend to other branches of Revenue, particularly the Salt and the Sayer, which last we were happy to observe was about to be re-established on improved principles. From the latter source we observed a considerable accession of Revenue might be anticipated. On the grounds, therefore, which had been stated, we saw cause to be satisfied that the Revenue from this valuable Province would be such as to answer the most sanguine expectations which had been entertained respecting it.

TRICHINOPOLY.

368. The assessment on the lands of Trichinopoly, as determined by Survey, continued in the last, as in several preceding years, to constitute the basis of the Settlement of this Province upon which principle, its amount could vary only with the extent of land occupied.

369. Deviations from this rule of assessment had, however, been occasionally found necessary, and some instances thereof occurred in the last year which were briefly noticed by the Collector.

370. The first and principal alteration related to twenty villages, the inhabitants of which having refused the usual rent according to the Teerwas or rates of assessment established on their *cultivated* lands, it became necessary to resort to a division of the actual produce—in this case, as the risk of a money rent was avoided, the Collector deemed it to be just, as well

as necessary, to prevent others from following the example, to make a reduction in the Coodewarum, or inhabitant's share—the appropriation, by the Sirkar, of the value of the warum thus reduced, was left open for confirmation, and as we entirely concurred in opinion with the Collector as to the justice and necessity of the measure, we recommended that it might be confirmed.

371. The only other alteration in the established mode of Settlement was a reduction in Teerwas of the Volcondah Mahal, consisting of an extra assessment under the head of Saderred formerly imposed by the officers of the Nabob under the pretext of defraying the District penses.

372. That the Teerwas in question were sufficiently high, exclusive of this extra assessment, the Collector represented to be fully manifested by the annual decrease in the cultivation and resources of this District, while the neighbouring Districts of Wodiarpollam and Arrealore while were relieved from his assessment by authority of Government, in Fusly 1216, had since gradually advanced in both respects.

See Report dated 14th September 1807, Paras 23 and 24.

373. The amount of the reduction was not more than Star Pagodas 1,470, and as independently of its justice, we had so often witnessed the ultimate good effects of moderating assessments, where they appeared to be high, we had no hesitation in recommending it in the present instance.

374. With the foregoing exceptions, the Settlement of the Land Revenue of Trichinopoly in Fusly 1217 was regulated by the Survey assessment—its amount inclusive of Revenue from Shotriums and other lands partly alienated was Star Pagodas 4,75,875—the Settlement of Fusly 1216 amounted to Star Pagodas 4,30,291, leaving in favor of Fusly 1217 an increase of Star Pagodas 45,584.

Sirkar ...	...4,65,735
Shotriums	... 10,139

375. The Village tax and Licenses amounted in Fusly 1217 to Star Pagodas 9,994, and in Fusly 1216 to Star Pagodas 11,184, being a decrease of Star Pagodas 1,189—it had been usual to incorporate these taxes with the Land Revenue, making its amount for Fusly 1216 Star Pagodas 4,41,474, and for Fusly 1217 Star Pagodas 4,85,869—nett increase in the latter year Star Pagodas 44,394.

376. There was a decrease in Fusly 1217 under the head of District Licenses to the amount of Star Pagodas 3,561, occasioned principally by the abolition of the Betel and Tobacco Farms which existed during part of Fusly 1216- the decrease was also in part occasioned by the suspension of the tax on Toddy in the vicinity of the Cantonment of Trichinopoly.

377. The total abolition of the Inland Sayer made an apparent decrease of Star Pagodas 687, being the amount collected and brought to account for the short period the Sayer was continued in Fusly 1216.

378. The Extra Revenue entered in the Jummabundy of Fusly 1216 was Star Pagodas 4,091—that for Fusly 1217 was Star Pagodas 4,391—increase Star Pagodas 299.

379. The batta or grain by exchange was for Fusly 1216 Star Pagodas 1,750, and for Fusly 1217 Star Pagodas 1,230—decrease Star Pagodas 519.

380. The total Revenue of Trichinopoly according to the Jummabundy of Fusly 12 Star Pagodas 4,56,508, and the total Revenue for Fusly 1217, according to the Jummabund Star Pagodas 4,96,433, being a nett increase in favor of the latter year to the amount Pagodas 39,925, as more particularly shown in the following Abstract Statement :—

Abstract Comparative Statement of the Revenue of the Trichinopoly District for Fuslies 12 and 1217.

Trichinopoly.	Jumma, Fusly 1216.			Jumma, Fusly 1217.			Increase.			Decrease	
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F
Land Rent	4,30,291	7	63	4,75,875	27	54	45,584	19	71	...	...
Village Tax and Licenses ...	11,184	2	2	9,994	4	32	...	...	...	1,189	42
Total Land Rent including Village Taxes	4,41,475	9	65	4,85,869	32	6	44,394	22	21	...	...
District Licenses	8,503	37	61	4,942	4	12	...	...	...	3,561	33
Customs	687	8	53	...	...	...	...	...	...	687	8
Total...	4,50,666	14	19	4,90,811	0	0	40,145	21	79	...	...
Extra Revenue	4,091	28	59	4,391	13	26	299	29	47	...	...
Batta gained	1,750	0	0	1,230	0	0	...	...	...	519	40
Grand Total ...	4,56,508	0	78	4,96,433	12	44	40,445	6	46	519	40
							Deduct Decrease...	519	40	0	
							Nett Increase...	39,925	11	16	

381. As at the time of submitting the Jummabundies, the subordinate branches of Revenu such at least as are not rented are necessarily entered on estimate, it follows that the amount entered can seldom correspond exactly with the amount of the actual Jumma ascertained at th end of the Fusly.

382. The following is an Abstract Jumma of Trichinopoly from Fusly 1209, the first y of the Company's management, to Fusly 1216 inclusive, compared with the actual Jumma Fusly 1217.

Jumma in the Province of Trichinopoly from Fusly 1211 to Fusly 1217 compared with the Jumma of Fusly 1217.

	Sayer.			Extrarevenue.			Batta.			Total.			Above the Jumma of Fusly 1217.			Below the Jumma of Fusly 1217.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F	C.	S. Pags.	F.	C.
Do. 1211	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. 1212	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. 1213	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. 1214	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. 1215	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. 1216	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. 1217	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total from Fusly 1211 to Fusly 1216 inclusive.	30,515	37	11	13,843	15	31	33,52,567	36	66									
Average...	5,11,735	14	76	2,307	10	5	5,58,761	13	51									
Abstract.	30,70,465	14	61	13,843	15	31	33,52,567	36	66									
Fusly 1217	...	...	...	...	...	...	4,99,538	15	65	4,99,538	15	65	...	...	...	42,590	6	37
Decrease...	5,870	31	30	4,942	4	12	1,322	23	61	1,322	23	61	...	...	...	...	...	...
	25,866	12	70	8,901	10	19	28,52,804	21	5	3,22,403	20	56	92,377	5	43	...	...	...
										1,99,865	15	65	58,780	2	56	...	...	...
										1,322	23	61	87,190	18	8	...	...	...
										4,99,538	15	65	29,244	17	19	...	...	...
													1,30,975	31	67	...	...	...
													7,463	35	56	...	...	...
													2,377	37	11	...	...	...

383. It hence appeared that the actual Jumma of Fusly 1216 amounted to Star Pagodas 4,57,008, and that of Fusly 1217 to Star Pagodas 4,99,598, leaving an actual increase in favor of the latter year of Star Pagodas 42,590.

384. Thus far the comparison was favorable, but the reverse when extended to the Jumma of previous years, each of which, it was observable, exceeded very considerably the Jumma of Fusly 1217.

385. It was further observable that the Jumma of Fusly 1217 fell below the *average* Jumma of the six preceding years in no less a sum than Star Pagodas 59,162—at the same time it was to be noted that the proportion of decrease under the head of Land Revenue was less than half that amount, and that the residue was chiefly in those branches of Revenue which had either been altogether abolished or considerably reduced.

386. We expressed our hopes that, under the instructions which we had issued for establishing Village rents from the commencement of the current year, the Land Revenue would ultimately improve, and that what had been lost under the head of Sayer and Licenses would be retrieved by the measures recently prescribed.

387. In his Report the Collector mentioned an apprehended remission of the Land Revenue of Fusly 1217, and we were concerned to observe this apprehension confirmed by the amount of the balance outstanding on the 31st July being little less than 50,000 Pagodas.

388. We stated our intention of requiring from the present Collector a Report respecting this balance and the proportion thereof which he might deem to be irrecoverable.

389. Before we concluded our address, we requested the attention of the Honorable the Gove[illegible]r in Council to the lette[illegible] Wallace accompanying his Reports, wherein he [illegible]ject and [illegible]rdinate Collectors Messrs. Young, Watts, and [illegible]to insure to them the approbation of

[illegible]ent.

[illegible] Honorable the Governor in

390. The [illegible]
Council.

[illegible]larly noticed in a
[illegible] Ramnad was
[illegible]amnad and
[illegible]ndari

391. In c[illegible]
subsequent part [illegible]
abolished on the exp[illegible]
Shevagunga were inco[illegible]
with the Zillah of Tinne[illegible]

392. In our address [illegible]

To Government, in Diary Cons., 31st March 1808.
In Cons., 7th December 1807, Para. 55.

S[illegible]
expe[illegible]
mably
Honorat[illegible]

393. Many of the men who com[illegible]
and as they exp[illegible]
that purpose were
with authority to furn[illegible]
each man was also furnish[illegible]
of service, in order to give to[illegible]
be entertained in some other [illegible]

From Mr. Kinlock, dated 12th, in Cons., 22nd February.
To Mr. Parish and Mr. Hepburn dated 22nd, in Diary Cons., 25th February 1808.

394. Prior to the year 1801 clothing had been allowed to [illegible]
and on the occasion of their being dis[illegible]
commended that compensation in lieu [illegible]
to them from that period—we accordingly [illegible]
of to the amount of Star Pagodas 356-43-2

To Mr. Kinlock, dated 22nd, in Diary Cons, 25th February 1808.
From Government, in Cons., 9th May.

150

Council was pleased to sanction, at the same time that he approved the arrangement above reported.

MADURA AND DINDIGUL.

To Government, in Cons., 21st July 1808.
From Mr. Parish, dated 24th April, in Cons., 16th May.
From do. do. dated 25th April, Cons., 16th May.

395. In our address under date the 21st July, we had the honor to submit to the consideration of the Honorable the Governor in Council the Reports of Mr. Parish, the Collector of Dindigul and of Madura, on the Revenues of those Districts for Fusly 1217.

396. The Province of Dindigul is a portion of the territory ceded by the late Sultan of Mysore to the English Company under the Treaty of 1792—the arrangements which took place subsequently to its cession having been the subject of frequent and recent Reports, it did not appear necessary to recapitulate them.

397. It was already in the knowledge of Government that, nearly the whole of the Estates into which the land of Dindigul had been divided, and on which a permanent rent had been fixed in Fusly 1214, were, in Fusly 1216, under attachment, and for want of purchasers, remained under the management of the Collector.

Dindigul.

398. Having in our address to Government of 24th August 1807 given a summary of our sentiments upon this subject, and understanding that Mr. Hodgson had, in his late Report on this Province, more fully explained the cause of the failure of the purchasers of those Estates to [illegible]rent, and had stated the amount outstanding against them, we confined our observations [illegible]sult of the rent of this District by villages on lease for three years, a measure sanc[illegible]us and reported to Government in our letter above mentioned.

See General Report dated 10th October 1807, Paras. 594 to 580.

399. The principal part of Mr. Parish's Repo[illegible]elated to the cause of f[illegible]essment, and we remarked w[illegible]urnish the Honorable the C[illegible]in Council with further ex[illegible]ation on that subject.

From Paras. 1 to 63.

400. By a judicious personal superi[illegible]idence of advances for cultivation, the execution of repairs immediately necessary, a favorable season, and a willingness on the part of the inhabitants to become the renters of their respective villages, the Collector succeeded in forming a Settlement which we considered to be favorable—because the annual Settlement on the Eyotwar plan, which, on the failure of the purchasers, was necessarily made at late periods of the year, the successive unfavorable seasons, and disputes between the proprietors and purchasers, had depressed for a time the averages of the cultivating inhabitants and opposed an extended cultivation.

401. The number of Estates into which the Circar lands were divided were originally 41, of which number 8 were restored to their former possessors, the Poligars, leaving 33; by subsequent sub-divisions this number was increased to 35; of the 35 six remained in possession of the Proprietors* and 29 had been let on lease by villages as follows:—

* These Proprietors are all Poligars and pay the permanent assessment, although those Estates are as much over-assessed as the other Estates under attachment.

	1st year, or [illegible]sly 12[illegible]			[illegible]218.			3rd year, Fusly 1219.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
29 Estates rent	63,318	9	19	78,020	36	35	81,5[illegible]	30	65
6 Estates in possession of the Zemindars at the permanent rent ...	17,844	31	70	17,844	31	70	17,844	31	70
Total	81,162	41	9	95,865	26	25	99,349	20	55
Permanent Jumma ...	90,985	30	73	90,985	30	73	90,985	30	73
In the 35 Estates difference.	9,822	31	64	4,879	37	32	8,363	31	62

357. According to the foregoing abstract it appeared that the total Jumma of Fusly 1216 exclusive of batta, amounted to the sum of C. Chuckrums 21,19,403, or Star Pagodas 9,41,957 and that the total Jumma of Fusly 1217, exclusive of batta, amounted to C. Chuckrums 25,56,052, or Star Pagodas 11,36,023, being a nett increase in Fusly 1217 of C. Chuckrums 4,36,648, or Star Pagodas 1,94,066.

358. The batta or gain by exchange in Fusly 1216 amounted to Star Pagodas 51,534,* and in Fusly 1217, the sum entered in the Jummabundy on that account was Star Pagodas 25,000—these sums being added to the respective Jummas raised that of Fusly 1216 to Star Pagodas 9,93,492, and that of Fusly 1217 to Star Pagodas 11,61,023, while it reduced the nett increase in favor of the latter year to Star Pagodas 1,67,531.

* This sum is taken on account subsequently received—it is not entered in the Statement accompanying the Report.

359. This part of the comparison not having been entered in by the Collector, we did not incorporate it with the Statement entered above, but subjoined it thereto, for the information of the Honorable the Governor in Council.

360. Agreeably to our orders, the Collector furnished an abstract account of the Jummah and Collections for Tanjore and Trichinopoly on account of each Fusly, commencing with the period at which these Districts were respectively transferred to the authority of the Company.

'From Mr. Wallace, dated 12th, in Cons., 19th September.

361. We observed that although this Statement did not altogether correspond with the Jummabundies formerly furnished, an explanation would in consequence be necessary, yet that as we were desirous of completing our review of the several Settlements previously to pending despatch, we had not deemed it necessary or advisable to delay our Report on this account, but should reserve the required explanation for a future occasion.

362. The following is our abstract of that part of the account furnished which relates to the Province of Tanjore :—

Abstract Statement showing the amount of the Jumma in the Province of Tanjore from Fusly 1209 to Fusly 1216 inclusive, compared with the Jumma of Fusly 1217.

	Sayer.			Extra Revenue.			Batta.			Total.			Above the Jumma of Fusly 1217.			Below the Jumma of Fusly 1217.		
	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.
Tanjore including Nagore and Karical																		
Fusly 1209	69,757	10	21	4,139	1	60	32,480	31	0	11,48,901	2	10	...	...	...	6,801	21	48
„ 1210	62,108	7	25	544	11	35	23,378	32	71	14,22,161	36	29	2,66,450	12	51	...	...	...
„ 1211	47,607	30	4	431	23	1	583	17	39	9,79,272	31	54	...	...	...	1,76,429	37	4
„ 1212	23,959	14	5	994	30	73	455	0	60	8,39,634	14	2	...	...	...	3,16,068	9	56
„ 1213	23,474	11	48	7,210	37	53	1,966	36	44	7,71,459	0	39	...	...	...	3,84,242	23	19
„ 1214	44,870	36	20	1,31,891	22	13	20,893	24	7	11,82,860	18	21	27,157	39	43	...	...	...
„ 1215	51,726	19	50	14,953	19	4	37,311	28	65	10,41,530	24	70	...	...	...	1,14,171	43	68
„ 1216	11,508	14	65	21,988	24	77	51,534	39	38	9 27,614	35	29	...	...	...	2,23,087	33	29
„ 1217	1,026	23	34	56,340	9	30	24,632	26	65	11,35,702	23	58	...	...	...	...	...	...
Total from Fusly 1209 to Fusly 1216 inclusive	3,34,907	8	72	1,82,153	35	76	1,93,602	30	74	83,13,434	26	14						
Average	41,863	17	79½	22,769	10	9½	21,075	15	9½	10,39,179	14	61¼						
Fusly 1217	1,026	23	34	56,340	9	30	24,632	26	65	11,35,702	23	58						
Decrease.																		
Increase.	40,836	29	45½	33,570	44	20½	3,567	11	53½	1,16,523	8	76½						

Abstract showing the average Jumma of Tanjore from Fusly 1209 to Fusly 1216 inclusive compared with the Jumma of Fusly 1217.

	Land Rent.			Farms and Licenses.			Salt.			Above the Jumma of Fusly 1217.			Below the Jumma of Fusly 1217.		
	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.
Total from Fusly 1209 to Fusly 1216 inclusive	74,98,994	8	9	84,812	22	21	43,958	11	76						
Average	9,37,374	12	21⅛	10,601	25	22⅝	5,494	35	19½						
Fusly 1217	10,34,000	28	27	13,359	1	57	26,343	24	5						
Increase	96,626	16	6	2,757	21	55	20,848	33	65½						

* Note.—The transfer of the Sea Customs to the Commercial Department is the cause of the apparent decrease in the Sayer of Fusly 1217.

	S. Pags.	F.	C.
402. It appeared that the total amount of rent for the period of the lease would be	2,76,378	4	9
And that the total amount of the permanent would have been.	2,72,957	8	59
Excess in the Village rents...	3,420	37	30

403. This excess was explained to be inclusive of charges, the permanent rent being nett Revenue, and the Village rents, gross Revenue, the difference being in favor of the Village rents, when we adverted to the circumstances detailed in the Report, we considering it as shewing a favourable result. The rent for Fusly 1217 we understood had been realized without difficulty, and we hoped a similar result would attend the collections in Fuslies 1218 and 1219.

404. We stated for the satisfaction of the Honorable the Governor in Council the following further ground of comparison :—

	S. Pags	F.	C.
The gross Survey valuation of the 29 Estates appeared to have been...	87,696	11	74
The Village rent in Fusly 1219 will be	81,504	30	65
Difference less...	6,191	23	9
The average rent of the lease will be	74,281	11	39
The average collections for three previous years had been	68,001	23	79
The ...manent rent fixed on these 29 Estates was	73,140	41	3

40[illegible]...ssed our hopes that the arrangements thus made for realizing the Revenue from the attached Estates in Dindigul would prove satisfactory to the Honorable the Governor in Council, and we intimated that, on submitting a particular Statement of balances of Revenue outstanding at the close of the Fusly, we should take occasion to add a few remarks respecting the balances of permanent rent due in this Province: in the meantime, we requested to be informed whether the persons of the defaulting purchasers were to be retained in confinement for the arrears due, or whether they might be released on giving up all claims to the Estates. We observed that if the Honorable the Governor in Council should be satisfied that the Estates were in the first instance over-assessed, the latter measure, would in our opinion, be most advisable.

406. The Province of Madura formed a part of the Carnatic ceded in 1801 to the authority of the Company—it was then annexed to the management of the Collector of Dindigul, and had so continued—the system of ryotwar

Madura.

rents was introduced early after its cession, and had succeeded, the rents having, prior to the establishment of the Courts, been collected with punctuality—we observed that inequalities to a certain extent existed in the ryotwar rates of rent; but as the practice of renting the District by villages had commenced, we did not consider the revision so necessary as if the ryotwar rent had continued, because experience had proved that Renters and Proprietors found it often their interest to reduce the established rates, which they are at liberty to do, although they have not the power to raise them.

407. Owing to [illegible]disposition, and to the particular difficulty of establishing a Village rent in Dindigul under the circumstances which had been explained, the Collector was unable to [illegible]ccording to instructions sent him) a lease for the village of Madura also—the rent was, therefore, confined to Fusly 1217, the lease, however, will now commence there as in other Districts from Fusly 1218—we did not consider this deviation from our instruction to be important—it would, we remarked, afford the experience of a Village rent without binding the Government to a continuance of it, if it should be found impolitic, but we did not consider this as likely to happen, because the Collector reported that the rents had been collected with punctuality and without difficulty.

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408. The general cultivation of the Province we had the satisfaction to observe had increased in Fusly 1217, viz.

	Fusly 1216. Cawnies.		Fusly 1217. Cawnies.		Increase. Cawnies.	
Nunjah ...	31,192	½	34,622	15	3,430	13½
Punjah ...	99,046	½	1,06,386	2¼	7,342	1¼
	1,30,231	2	1,41,009	1¼	Total Increase... 10,772	15¼

409. The Jumma on the foregoing extent of cultivation, as settled according to the Survey rates of assessment, and with the consent of the villagers, amounted

For Fusly 1217 to Star Pagodas	1,35,459	11	19
Item for Fusly 1216	1,22,003	21	58
Nett Increase in Fusly 1217...	13,455	26	41

410. We subjoined the following comparison of the Settlement of Fusly 1217, with the former Settlements of this Province, exhibiting the progressive state of improvement under the moderate and just management of the Company.

Total Collections of Land Revenue from Madura and Nuttam from Fuslies 1211 *to* 1217.

	Madura. S. Pags.	F.	C.	Nuttam. S. Pags.	F.	C.	Total. S. Pags.	F.	C.
Fusly 1211... ...	83,570	19	71	7,351	19	64	90,921	39	55
„ 1212... ...	94,478	36	44	8,495	29	44	1,02,974	24	8
„ 1213... ...	1,11,860	15	41	10,197	7	67	1,22,057	23	28
„ 1214... ...	84,204	40	12	7,228	36	38	91,433	34	50
„ 1215... ...	1,10,620	20	58	12,957	37	45	1,23,578	16	23
„ 1216... ...	1,07,529	22	76	13,289	23	9	1,20,819	4	5
„ 1217... ...	1,20,043	1	5	15,416	10	14	1,35,459	11	19
Total...							7,87,244	27	28
Average...							1,12,463	21	72

411. The Peishcush payable by the Poligars of Dindigul, Manapara, and Madura, although not permanently settled, had remained at the same rate as settled subsequently to the survey of the Pollams, and was, the Collector reported, punctually paid.

	Jumma of Fusly 1216. S. Pags.	F.	C.	Jumma of Fusly 1217. S. Pags.	F.	C.
Dindigul Pollams 20	53,565	34	67	53,565	34	67
Manapara do. 6	27,726	35	15	27,726	36	15
Madura do. 10	7,969	4	74	7,969	4	74
	89,261	32	76	89,261	32	76

412. The Farms and Licenses in the three Districts amounted

For Fusly 1216 to Pagodas	2,216	10	14
For Fusly 1217 to „	2,739	29	20
Increase...	523	19	6

413. The Collector expected this branch of Revenue would improve under the operation of the Abkarry Regulation lately enacted.

414. The Hill Rents of Dindigul amounted

In Fusly 1216 to Pagodas	5,331	20	76
In Fusly 1217 they were	6,139	16	45
Increase...	807	37	49

The Collector reported that the depredation committed on the Cardamum Farm by the dependents of the Rajah of Travancore were not to the extent represented, and that the Renter possessed the means of fulfilling his engagements.

415. On this subject, a representation was transmitted to us in a letter from the Secretary to Government under date the 31st December last, and by us referred to the Collector, whose report thereon we were led to expect, and we intimated our intention of submitting it, when received, for the consideration of the Governor in Council.

416. The Frontier duty in Dindigul amounted

In Fusly 1216 to Star Pagodas	2,024	24	61
In Fusly 1217 to "	2,241	15	74
Increase...	216	33	13

417. This duty is levied on goods passing by ghauts or hill passes not much frequented into Travancore.

418. The total increase under Madura and the subordinate branches of Revenue amounted for Fusly 1217 to Star Pagodas 15,003-32-29.

419. The total Jumma of the joint Collectorship of Dindigul, Madura, and Manapara for Fusly 1217, was as follows :—

DINDIGUL.	S. Pags.	F.	C.
Permanent Jumma of six Estates unattached bought by Poligars	17,844	31	70
Amount of Village rents of 29 Estates	63,318	9	19
Peishcush of the Pollams	53,565	34	67
Total Land Rent...	1,34,728	33	76
Add.			
Hill Rent	6,139	16	45
Farms and Licenses	1,195	19	6
Frontier duty estimated	2,241	15	74
Total of Dindigul...	1,44,305	1	41
MADURA.			
Amount of Village rent, Pagodas ...	1,35,459	11	19
Peishcush of the Poligars	7,969	4	74
Total Land rent...	1,43,428	16	13
Add.			
Farms and Licenses	1,301	34	29
Total of Madura...	1,44,730	8	42
MANAPARA.			
Peishcush of the Poligars	27,726	35	15
Farms and Licenses	242	17	65
Total of Manapara...	27,969	11	0
Total Jumma of the Collectorship for Fusly 1217...	3,17,004	21	3

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From the Secretary to Government in Cons., 22nd August.

420. The Resolutions of the Honorable the Governor in Council with reference to our address as above recited, were communicated to us in a letter from the Secretary to Government under date the 13th August.

421. The information furnished relative to the formation of the Settlement which was declared permanent in the District of Dindigul, and to the entire failure of that assessment, left in the opinion of the Governor in Council, no room to doubt that the resources of the District had been over-rated, but we were informed that not having yet taken into consideration the Report which Mr. Hodgson had submitted on this subject, the Governor in Council would confine his observations to the temporary Settlement of the Revenues effected by Mr. Parish since the failure.

422. The Governor in Council considered the several comparisons by which we had ascertained the adequacy of the Settlement effected by Mr. Parish, to shew a result very favorable to the zeal and attention with which that gentleman had discharged the trust reposed in him by the Governor in Council, therefore, approved and confirmed the triennial lease which he had concluded with the head inhabitants of the several villages in District of Dindigul progressive rates, amounting in the aggregate

For Fusly 1217 to Star Pagodas	63,318	9	19
For „ 1218 „	78,020	36	35
For „ 1210 „	81,504	30	65

giving an excess at the termination of the lease, of Star Pagodas 3,420-37-30, above the amount that would have been received in the same period under the Permanent Settlement; a satisfactory proof, in the opinion of the Governor in Council, that the resources of the inhabitants had been little, if at all, impaired by the error which had occurred in forming the intended permanent arrangement.

423. The Governor in Council, under the explanation which had been afforded, adopted our suggestion regarding the inexpediency of continuing the defaulters longer under restraint and authorized us to direct their release on the condition we had proposed, of their relinquishing all claim to the Estates.

424. The causes which occasioned the limitation of the Settlement of the Revenues of Madura to one year having been explained, the Governor in Council was pleased to confirm that Settlement, being Star Pagodas 1,35,559-11-19 for Fusly 1217, which the Governor in Council had satisfaction in observing, exceeded the Revenue of the preceding year by Star Pagodas 13,455-26-41.

425. The Governor in Council also derived much satisfaction from the punctuality of the Poligars of Dindigul, Manapara, and Madura in paying the Revenue assessed on their Pollams amounting to Star Pagodas 89,261-32-76 per annum.

426. The other small items of receipt noticed in our Report not appearing to require particular remark, the Governor in Council was pleased generally to approve and confirm the Settlement of the Revenues under the charge of Mr. Parish for Fusly 1217 at Star Pagodas 3,17,004-21-3.

427. We communicated to Mr. Parish the Resolutions of Government; and though the manner in which the lease had been introduced into Dindigul

To Mr. Parish, in Diary Cons., 15th September.

we could not doubt that it would be carried into effect in a equally satisfactory manner in Madura, yet as it had been resolved to renew the system general, and as instructions for that purpose had been circulated, we deemed it to be proper to transmit a copy of those instructions for Mr. Parish's information.

428. We had the honor, under date the 28th March last, to submit a letter from the Collector of these Districts, with extract from the Proceedings of the Zillah Court in a cause of Coopoo Mootoo Pillay against Appagee Gounden, late Proprietor of the Estates of Cumbum and Chinnamanoor.

To Government, in Diary Cons., 31st March.
From Mr. Parish, in Cons., 7th March.

429. As it was undeniably proved that the two Estates above mentioned had been purchased in behalf of the defendant, contrary to the provisions of Section 13, Regulation XXVI A. D. 1802, he being at the time a Revenue defaulter, it was recommended that they should be declared to be forfeited to Government, and they were declared to be forfeited accordingly.

430. From the commencement of the present Fusly the Zemindaries of Ramnad and Shevagunga were incorporated with the Collectorate of Madura and Dindigul, as already noticed under the head of Ramnad.

TINNEVELLY.

Government, in Cons., ...nber. Hepburn, Cons., 21st

431. The Report of the Collector in Tinnevelly on the Settlement of the Revenue of that Province for Fusly 1217, was submitted for the consideration of the Honorable the Governor in Council, with an address under date the 5th ultimo.

...particulars—See Mr. ...gton's letter of the 28th in Cons., 16th August

The Province of Tinnevelly formed a part of the Soubah of Arcot and was transferred to the authority of the Company in July 1801, the commencement of Fusly 1211. At that period the disturbances in the Southern countries precluded any reform in the abuses which had been introduced during the Mahomedan administration—the Settlement was, therefore, made, for Fusly 1211, on much the same principle as had regulated the demand of the former Government—the system for the realization of the rent, was little better than an Aumani management—the produce of wet lands was divided, in fixed portions, between the cultivator and Government, and of the two principal wet crops, viz; the Car and Peshanum, the Government share of the first was sold by its own Officers—and of the second about ½ was also taken by the Government, late in the year, often not 2 months before the expiration of the Fusly,—a kind of settlement was formed with the inhabitants, made up of an adjusted account of the sales of the Car crop, of an estimated value of the portion of the Peshanum crop, left with them, of the fixed rent on dry grain lands, and of the usual taxes in other lands, and on professions. This mode of Settlement had, owing to frequent changes in the local authority, continued to this time—its evils were recently pointed out by Mr. Hodgson in his Report on that Province; we did not, therefore, think it necessary to enter into a detail of them, and accordingly proceeded to recapitulate the result of each year's Settlement.

433. The principal causes of fertility in the Province of Tinnevelly are two rivers, having their sources in the mountains which separate that Province from Malayalum, and which are filled by the rains of the S. W. Monsoon; a failure in the usual freshes in these rivers, or of the rains of the S. E. Monsoon, not unfrequent in the Southern parts of the Peninsula, or both circumstances, affect, in no small degree, the Revenue of Tinnevelly.

434. The Province was held in rent in Fusly 1210, the year previous to the cession, by Renters who had engaged for it at the Durbar of His Highness the Nabob of the Carnatic—the rent was given for the annual sum of C. C. 5,92, 087-3-18, or Star Pagodas 3,58,840-34-2, payable at Madras; and the further sum of C. C. 2,13,912-6-30, or Star Pagodas 1,29,644-1-45, for the salary of the Foujdar, Huzzoor Mutseddies, and the pay of Sibbendy, making an aggregate sum of C. C. 8,06,000, or Star Pagodas 4,88,484-34-17—this sum constituted the amount of rent, but it is a well known fact that the payment into the Treasury always fell greatly short of the amount of the nominal rent—it being the practise, in the Native Cutcherries, to keep up, under all circumstances, the nominal Jumma.

See Petition of the Renters to the Collector in his Report of the 28th May, in Cons., 16th August 18...

435. In Fusly 1211 the Jumma as formed on the principles explained above, amounted to Star Pagodas 5,14,027-36-73, and the lease was to have been continued to the inhabitants during Fusly 1212, on the same terms.

436. In Fusly 1212, a failure in the monsoon rains and in the freshes reduced to such extent both the cultivation and produce, that it was necessary to release the inhabitants from their engagements, or rather it was not practicable to realize a Revenue equal to Fusly 1211. The Jumma formed on the same principles as before, amounted to Star Pagodas 4,56,496-29-9.

437. During the two Fuslies above mentioned, a measurement of the land had been prosecuted and completed, but no alteration had taken place in the rates of warum or of assessment; so that what is called a Survey had not been made

438. In Fusly 1213, a more propitious season, and consequent extension of cultivation, secured to the Government a larger produce—the Jumma amounted to Star Pagodas 5,17,005-39-14; no progress was made in the Survey this year, that is in fixing a money rent on the warum land, the change in the local authority having prevented the regular prosecution of this object.

439. In Fusly 1214, another unfavorable change in the seasons, again reduced the Revenue; some progress was made in abolishing a few oppressive taxes, as at that time reported to Government, and it was also recommended that the Yawanah (a tax in addition to the share of Government levied originally for a Revenue Office not then existing) should be abolished, or rather it was concluded that, on the establishment of just moderate money rent on nunjah land which it was then in contemplation to introduce, this tax would of course merge in the Land rent. The Jumma was Star Pagodas 4,00,030-15-35.

440. The season of Fusly 1215 was more favorable to the husbandman than the preceding—the share of Government was augmented, and the cultivation of dry grain more extensive—some progress had also been made in introducing a fixed rent of survey on the punjah lands in a few Districts. The Jumma was Star Pagodas 487, 220-17-5.

441. In Fusly 1216 no change took place in the warum or rates of assessment on punjah land. The present Collector having been appointed late in the year, his whole attention was required to secure the current revenue. The Yawanah was continued as heretofore. The season was by no means favorable, but from circumstances arising out of the increase in the preceding year in the rates of money rents, and of taxes on castes and professions, the Revenue exceeded that of the foregoing year—the Jumma was Star Pagodas 5,09,088-25-35. In Fusly 1216, a Pearl fishery on the Tuticorin banks was undertaken, which yielded a nett rent to Government of Star Pagodas 81,917-8-63, and increased considerably in this year the nett collections of this Province

From Mr. Hepburn dated 24th August, in Cons., 4th September.
Do. do 17th October, in Cons., 2nd November 1807.

442. Mr. Hodgson having been on deputation in the Province of Tinnevelly at the period of the conclusion of the Settlement of Fusly 1216, held frequent consultations on the state of the Province with the Collector, and the result is contained in his Report to Government and in the letters of the Collector to us.

443. These gentlemen were of opinion,

1st.—That the rates of assessment on punjah land as established by Mr. Cochrane required to be restored to the rates existing in Fusly 1212; that the professional taxes required to be modified and reduced. They renewed the discussion of the additional taxes called Yawanah and Nuzzer, levied from the share of the cultivator in the wet produce, and recommended that, in preference to its entire abolition, which would be a loss to the full extent of the amount usually collected, a Merah in lieu of it should be established on the gross produce for the maintenance of village Curnums and office there established on a very limited scale and worse footing than elsewhere—also for the repairs of the numerous water-courses and tanks. The commutation while it relieved the inhabitants from all demand for Yawanah and for Nuzzers, provided a fund for two important purposes; it released the inhabitants from a tax which was

considered by them oppressive, and from having been made general when it was formerly only partially collected had really become so. In proportion as the share of Government was reduced by this abolition, the share of the cultivator was increased, but not to the full extent, because out of the gross produce, he, in conjunction with Government, had still to contribute a Merah for the two purposes above mentioned. This arrangement as approved by us, and confirmed by Government, had, as anticipated, proved highly satisfactory to the people, and, as we conceived, would be productive of future substantial benefit; because we had hitherto experienced that, a moderate diminution of the assessment on the cultivator, had produced an ultimate augmentation of Revenue.

444. Although we could not regret that these arrangements had been accomplished, it was unfortunate that a very unfavorable season combined with them to reduce the Revenue of Fusly 1217 much below that of the preceding year; the cultivation, both wet and dry, not only fell short of that of Fusly 1216, but the produce of this reduced cultivation was less productive than usual, while a better season in the surrounding countries and a less demand than occurred in Fusly 1216 compelled the Collector to reduce the price of the circar share of grain.

* Exclusive of Salt, &c. The Jumma of Fusly 1216 was				5,09,088	0 0
The Jumma of Fusly 1217			3,85,373	0 0	
Add Tank and Curnum Merah			19,001	22 68	
				4,04,374	22 68
			Difference less...	1,04,713	22 12

445. It was to be observed, however, that the Jumma, in the present instance, was not the fair criterion of comparison—the price of the grain of which the Jumma was composed in Fusly 1216, was higher than the Collector was able to sell it for—and there was a balance of that Jumma still outstanding, amounting to Star Pagodas 14,217-31-6, so in the Jumma of 1217, there was, M. G. 5,991 194 M. 7 M. of grain estimated probably at a rate more moderate.

446. The difference above noticed was explained as follows :—

Decrease in the produce owing to an insufficient supply of water and an unfavorable season		34,007	33 16
Difference in the price		22,401	15 21
Total attributable to the unfavorableness of the season ...		56,409	3 37
REMISSION IN ASSESSMENT.			
Decrease of Punja Teerwah	13,789 8 18		
Do. of Nunjamaul Punjah	7,988 10 8		
Do. of Totecal or Vaupire	1,169 42 25		
Do. of Topes and Ready Money Taxes ...	6,466 32 20		
		29,763	2 71
	Total...	85,763	6 28
Note.—Yawanah in money and Grain in Fusly 1216 .. 37,951 21 11	Yawanah commuted, being the difference between the Merah now received and Yawanah abolished	18,950	33 23
Deduct Curnum and Tank Merah as now settled for Fusly 1217. 19,001 22 68			
Balance... 18,950 33 23	Grand Total...	1,04,713	39 51

447. In all the inferior branches of Revenue, there was, on the aggregate, an increase of Pagodas 10,359 38 F. 47 C. and as the Collector effected in Fusly 1216 a considerable reduction on his Establishment, we, in justice to him, subjoined a Statement of the *actual* collections, charges and *nett* Revenue of the Province since its cession, in order to shew that the available Revenue to Government would not fall so much short of that of preceding years, as from the foregoing detail, might have been anticipated: we also owed it to the Collector to state that, on all occasions, we had experienced in him great attention to his duties and much discretion and judgment in his opinions.

Actual Collections from the Revenue of Tinnevelly exclusive of the Pollams from Fusly 1211 to Fusly 1217 inclusive.

	Actual Collections in Fusly 1211 and subsequent years on account of this Fusly.	Ditto. Fusly 1212.	Ditto. Fusly 1213.	Ditto. Fusly 1214.	Ditto. Fusly 1215.	Ditto. Fusly 1216.	Ditto. Fusly 1217.
Land Revenue Rented	6,08,767 125						
Extra Revenue including Amani land not included in the Jumma, Gain on Grain and Fees of Megamadars and Deshasevel Maniams	...	...	...	...	...	...	...
Total Land Revenue...	6,06,767 125	4,74,305 679	1,74,106 145	4,94,305 679	4,94,305 679	4,94,305 679	2,24,763 42 59
Salt Revenue	51,187 22 30		2,047 22 26	657 3 17	1,00,654 0 7		
Sayer Revenue	...						
Farms and Licenses Rented including Pearl Fishery ...	...		4,208 25 71	4,94,062 9 16	3,55,373 42 76		
Chauk Rented and Amani	21,376 11 0		6,668 12 14	14,691 6 08	17,261 0 16		
Mint	...		1,616 17 09	10,164 37 24	7,023 0 08		
				82,908 21 05	2,825 0 0		
			5,600 0 0	6,041 28 1	10,342 22 10		
			...	...	...		
Total Ordinary Revenue...	5,82,330 34 55		4,19,4	6,07,725 19 14	422,85		
Extra Revenue	1,60 26 59						
Cash found in the Circar Treasury	10,906 19 52						
Arrears of Tinnevelly late Mootahdar of Fusly 1210 ...	9,66 24 36						
Do. of Travancore Rajah of Fusly 1210	...						
Do of assumed land of Travancore	...						
Betel and Tobacco rented in Fusly 1210 recovered ...	281 26 0						
Circar property sold by public auction	...						
Total Extra Revenue ...	22,505 12 67						
Gain by Exchanges	79 30 11						
Advances recovered for Chauk	2,633 41 65						
Tuckavy	13,700 32 3						
Repairs of Tanks	...						
Charges Extraordinary recovered	...						
Returns of Batta to Regular Sepoys	...						
Do. of Salary and Commission	...						
Bazaar Fund	...						
Total Extraordinary Revenue...	38,981 32 66						
Total Gross Revenue...	6,21,819 25 41						
Total Charges...	93,126 27 76						
Total Nett Revenue ...	5,20,112 30 45						
Salt...	...						
Pearl Fishery	...						
Sayer	61,187 22 30						
Total...	61,187 22 30						
Total Nett Revenue...	4,77,026 17 15	3,81,034 25 79	1,54,203 19 73	4,24,675 10 23	5,06,816 39 8	3,60,126 18 37	2,24,763 42 59

448. We had satisfaction in noticing the favorable mention made by the Collector of the application and assiduity of his assistant Mr. Hanbury, whom he also reported to have attained considerable knowledge of the Telinga language.

From Government, in Cons., 5th October 1808.

449. The Resolutions of Government with reference to the foregoing address were communicated to us under date the 24th ultimo.

450. We were informed that the Governor in Council could not but regret the deficiency of Revenue occasioned in the Province of Tinnevelly by the unfavorableness of the season in Fusly 1217, but that our Report on the Settlement of that year, with the view which we had taken of the management of the Province since its transfer to the Company, conveyed a satisfactory explanation of the propriety of the several remissions and modifications of assessment which had contributed to lower the demand of Government, in a greater degree, and that the Governor in Council saw no reason to doubt that the favorable result which had in other Districts been experienced from a modification of the rates of assessment, would be verified in the instance of Tinnevelly.

451. Under this impression, the Governor in Council approved and confirmed the Settlement of the Revenues of Tinnevelly formed by Mr. Hepburn in Fusly 1217 at Star Pagodas 3,85,375, or including the Tank and Curnam Merah, at Star Pagodas 4,04,374-22-68, being below the Jumma of the preceding year Star Pagodas 1,04,713-22-12.

452. The Governor in Council observed with satisfaction that the Collector of Tinnevelly had discharged his duty in a manner to merit our approbation.

To Government, in Diary Cons., 16th June 1808.
From Mr. Hepburn, in Cons., 19th May.
From Mr. Hepburn, in Cons., 24th August 1807.

453. In an address under date the 13th June last, we had the honor to submit a letter then recently received from the Collector in Tinnevelly, together with one therein referred to, under date the 13th August preceding, respecting the grant of certain lands in that Province to Mr. C. W. Young to be appropriated to the cultivation of Coffee,* Indigo, and Cotton.

* Note.—The original proposition upon which the assessment of Government was grounded, was confined to the culture of Coffee.

To Government, in Diary Cons., 4th August 1806.
From the Secretary to Govt, in Cons., 22nd January 1807.

454. A communication on this subject had been made in an address from the Board of Revenue to the Governor in Council under date the 31st July 1806, to which and to the subsequent Resolution notified under date the 13th December 1806 authorizing the proposed grant, we begged leave on the present occasion to refer.

455. It appeared from the Collector's letter above mentioned of the 13th August that Mr. Young was desirous of obtaining a grant for 1,500 chains of land which he had selected, in the villages of Wallianoor and Panangoody in lieu of the same extent for which he had before applied in the village of Watral, and to retain the 500 chains of land which he had selected at Cumlipatum under the permission originally granted.

456. It further appeared that Mr. Young was desirous of holding these lands in permanency on a rent to be fixed at once of 2,000 Rupees, being one Rupee per chain; at the same time, however, it was proposed by the Collector in consideration of the labor and expense attendant on a new and extensive undertaking, that these terms should be abated, that only 500 Rupees should be demanded in the first year, 1,000 in the second, 1,500 in the third, and thenceforward 2,000 Rupees.

457. To the proposed exchange of one tract of waste land for another, we were not aware of any objection, but as it appeared that the tract which Mr. Young had selected comprised some lands already under cultivation, we informed the Collector that we could not permit Mr. Young to occupy

To Mr. Hepburn, dated 8th, in Diary Cons., 10th September 1807.

these lands without the voluntary and unreserved consent of the inhabitants, nor until the compensation to them should have been adjusted and reported.

458. We, at the same time, reminded the Collector that it was intended to grant the lands required by Mr. Young on lease renewable at stated periods, at the option of Government; for, we observed, by holding them in perpetuity at a low permanent rent, he would at once become possessed of a property which he might immediately transfer for a valuable consideration.

See letter to Government, dated 31st July, in Diary Cons., 7th August 1806.

459. We argued that though waste lands might be set to be entirely unproductive to Government, yet that if the same encouragement of a low permanent rent were held out to the Ryots, the waste lands which are intrinsically, or at least might soon be made, of the same value as the rent would be readily occupied, while those already occupied would be deserted, the chief cause of so much land lying waste being the want of population.

460. We informed the Collector that in any event, before we could recommend the granting to Mr. Young, on the terms proposed, the lands which he had selected, we deemed it necessary to be made acquainted with the amount of rent, which these lands would ultimately pay, if occupied by Ryots, and with the amount of rent which that portion of the lands *already* occupied, did actually pay to Government.

461. We consented, in the meantime, that Mr. Young should be permitted to occupy such part of the *waste* land as he might require, subject to the future determination of Government with regard to the tenure and the terms of rent.

462. From the Collector's letter of the 7th May submitted with our address above mentioned, we discovered that the lands which Mr. Young had selected in Wallianoor and Panangoody, had been exchanged for other lands situated at Courtallum, Woogarumcottah, Vallioor, Naglachary, Manoor, and Mathevarcochy—the total extent including the lands previously held at Cumlipollam was chains 2,060, which were stated to be unfit for cultivation, and consequently the extent of cultivable land was 1,970 chains.

Paras. 10 and 11.

463. The explanations of the Collector applied to the lands last taken by Mr. Young—of these lands we observed that a portion of only 114 chains was before under cultivation, and the Revenue which they yielded was stated to have amounted to Star Pagodas 114-22-75, or Rupees 400-10-13—we were also informed that, these lands, compensation had been made by Mr. Young to the occupant ryots.

464. With the instructions which the Collector received to state the ultimate amount of rents which the lands selected by Mr. Young would pay if occupied by Ryots, he had not directly complied, but we remarked that if a judgment might be formed from the information deduced with respect to the rent of that part of the lands before under cultivation, the ultimate rate would be about one Pagoda per chain.

See Mr. Young's letter, Paras. 13 and 14.

465. With reference to our observations on the inexpediency of a perpetual grant, the intention of having sought for a grant of that nature was entirely disclaimed by Mr. Young; yet the Collector's letter concluded with submitting his request that *now* the lands might be permanently secured to him.

466. We observed that it was very far from our wish to cramp, by hard conditions, the exertions of any individual in the prosecution of any undertaking which eventually might promise of public, as well as private, advantage; still less could we be supposed to have any desire to circumscribe "the promised indulgence and support of Government," in the present instance,

See letter from Mr. Young dated 4th. Enclosure in letter from the Secretary to Government, 8th June 1808 in Cons., 20th June do.
To Government, in Diary Cons., 4th July 1805.
From the Secretary to Government, in Cons., 19th August 1805.
From Mr. Young, enclosure in letter from the Secretary to Government, 11th June, in Cons., 30th June 1806.
To Government, in Diary Cons., 4th August.

467. The original views of Mr. Young, so far as we could t them, and certainly the intentions of Government with respect t them, were confined to the grant of a tract of waste lands on favorable terms of rent and on lease. Of course we remarked it was optiona with Government to extend or not its indulgence; but so far as its intentions had been made known, it appeared to us to be proper to note any tendency to a deviation from them, and if any distressing delays had occurred, we were not aware of any other cause to which they could be attributed.

468. We requested that the Honorable the Governor in Council would be pleased to determine as to the expediency or otherwise of granting the lands in perpetuity of which we ourselves continued to entertain great doubts. Mr. Young had adverted to the approval of his speculations by the Honorable Court of Directors; but the Honorable Court, with reference thereto, merely observed that they saw no objection to allow Europeans to rent lands under certain restrictions. They at the same time adverted to the restrictive orders conveyed in their letter of the 6th November 1805, and we apprehended that a perpetual grant, so far from being countenanced, might be disapproved by them—we intimated that it might perhaps be best to inform Mr. Young that he should be permitted to expect a grant of this nature when he should have established some claims to such indulgence; that is when the public advantages held forth by him should have been, in some degree, demonstrated by actual experience.

469. With regard to the terms of rent, although a small tract of cultivated land was still included, yielding a Revenue of 400 Rupees, we were not disposed to object to the terms proposed, of one Rupee per chain, nor to the abatement recommended by the Collector for the first three years, if it should meet the approval of the Honorable the Governor in Council.

470. Plans of the several tracts of ground numbered from 1 to 6 inclusive accompanied the Collector's letter. In preparing the grants we recommended that the term of the lease to be inserted should not in the first instance exceed the termination of the Company's Charter, eventually renewable for a term of years.

471. The Enclosures marked 7 and 8 were plans of two spots of ground upon which buildings had been erected—for these we were not aware of any objection to the issue of the ordinary grants in perpetuity, subject to the payment of the usual quit-rent of 1½ Pagodas per cawny.

472. In a memorandum submitted to us by Mr. Young subsequently to the date of the Collector's letter, he solicited a partial revocation of the condition proposed by the Board, and confirmed by Government restricting him from appropriating the land to ordinary grain cultivation.

From Mr. Young dated 10th, in Cons., 10th May 1808.

473. It was the object of the proposed condition to guard against a misapplication of the purpose of the grant—so far, therefore, as the culture of grain in the manner explained by Mr. Young might be conducive to these purposes instead of being the reverse, we were of opinion that so far and no further should the condition be relaxed.

474. In reply to this communication, we were informed that as there appeared to be no objection to Mr. Young occupying the lands which he had finally selected, the Governor in Council had been pleased to direct that a Cowle should be prepared for the lease of them to that gentleman for the unexpired period of the Charter on the terms recommended by the Collector.

475. The Governor in Council was also pleased to direct that the usual grant should be prepared for the spots of ground occupied by Mr. Young's buildings.

476. The Governor in Council was further pleased so far to relax the original conditions on hich Mr. Young was suffered to occupy land in the Province of Tinnevelly as to permit him to ltivate the ordinary grain of the country to such an extent as might be necessary to the ccess of his speculation in the culture of Coffee, Cotton, and Indigo; but in order to prevent e abuse of his indulgence, the Governor in Council deemed it proper to declare that it was t intended to be considered as a condition of the lease, but merely an indulgence revocable henever it might be established to the satisfaction of the Governor in Council that it had been used to the extent of a preference being given by Mr. Young to the culture of grain over hat of the particular produce for which a Cowle had been granted to him.

477. In a letter under date the 12th May last, we were desired to report our Proceedings under the Resolution of the Governor in Council dated the 18th February for granting to Subadar Custoory of the 12th Regiment Native Infantry a portion of land in the Province of Tinnevelly.

From the Secy. to Govern-ent, in Cons., 23rd May 1808. In Cons., 28th Feby. 1807.

478. The final order of Government respecting this grant was communicated in a letter from Mr Greenway under date the 14th March 1807, and on the 20th of the same month, the Collector was directed to select a piece of land f the description and to the extent proposed, and to report its situation and boundary in order hat the usual Sunnud might be prepared.

In Dy. Cons., 23rd March 1807.

479. The Collector having in consequence of the recent communication above mentioned been required to state the cause of his delay to comply with the Orders of Government, explained, in reply, that he had been waiting in the expectation that either the Subadar or some one on his behalf would appear to make a selection of land which he might be desirous of holding, or at least, to point out the village wherein he would wish to obtain it.

From Mr. Hepburn dated 6th, in Cons., 6th June.

480 It appeared, however, on a re-perusal of the papers which accompanied the original Resolution of Government that the name of village had been stated, (Callicaud,) and the Collector was in consequence directed to make over the prescribed portion of land in that village to whomsoever might be nominated by the Subadar to receive charge of it, as reported to Government under date the 17th June last—these orders were approved, and we conclude that the Subadar will have been put in possession accordingly.

To Mr. Hepburn dated 10th June, in Diary Cons. 20th do. 1808.
To the Chief Secy. to Govt., in Diary Cons., 20th June.
From Govt., in Cons., 4th July.

481. With a letter from the Secretary to Government under date the 12th September 1807 we received a petition presented by Vakeels to the Court of Madura i behalf of Boodum Naick, claiming restitution of a Shrotium villag which had been assumed by the late Collector in Tinnevelly.

In Cons., 28th Septr. 1807.

482. We referred the petition to the present Collector, and unde date the 14th March last, had the honor to submit his Report, when it was observed that the village, though termed a Shotrium, was n held in any fixed rent nor was the claimant possessed of any Sunn to support his title.

To Mr Hepburn dated 10th, in Dy. Cons, 12th Octr. 1807.
To Government, in Dy. Cons., 17th March 1808.
From Mr. Hepburn dated 22nd Decr. 1807 in Cons., 8th Jany. 188.

483. It appeared that when the Province of Tinnevelly came under the Company's Gover ment in Fusly 1211, this village, in common with other alienated lands, was assumed with a vi to the examination of its tenure. Its produce in that year was 700 Chuckrums whereof 6 Chuckerums were collected and the rest remitted. Under the Mahomedan Government it h been assessed annually at different rates varying from three to six hundred Chuckrums.

484. In Fusly 1214, it appeared that the rent of the village was fixed at 430 Chuckrum which was paid for two successive years, but in the following year the village was assumed by Mr. Cochrane, in consequence, as was stated, of the occupant having fallen into arrear.

485. Although by Section 41, Regulation II. A. D 1803, it is prescribed that Collectors shall not resume alienated lands without authority from the Board of Revenue, it was evident, we remarked, that this restriction applied only to cases where there might be no other cause for resumption besides the circumstance of the alienation being unauthorized; and not to cases where there might be other good cause for resumption, such as the failure in payment of the stipulated rent.

486. We were of opinion, therefore, that as the village had been resumed, and as it was stated that the claimant did not possess any vouchers upon which to rest his claim, it should not be restored, but that, with reference to the provisions of Section VIII, Regulation XXXI A. D. 1802, the Collector should be directed to defend the suit.

487. The Governor in Council was pleased to adopt our recommendation of rejecting the prayer of the petition submitted by Roodum Naick through the Zillah Court of Madura, claiming restitution of the village stated to have been held on Shotrium tenure, and desired that we would issue instructions to the Collector to defend the suit, which was done accordingly.

488. With our address under date the 12th May last, we forwarded a letter from the Collector in Tinnevelly, recommending that the office of Head Pattangattim, with the privileges annexed to it, should be conferred on a person styled Don Gaspar Antony Dacroos Waa's Kariach, by whom it was claimed as having been enjoyed by his ancestors successively for many generations.

To Government, in Diary Cons., 16th May.
From Mr. Hepburn, in Cons., 24th March.

489. The Governor in Council was pleased to admit the pretensions of the claimant, and the office has accordingly been continued to have by an instrument corresponding with that which it appeared had been usually issued on similar occasions, by the Dutch Government of Ceylon.

From Government, in Cons., 20th June 1803.

490. Under this head, we have only further to notice the incorporation of the twenty-nine small Zemindaries, formerly denominated the Tinnevelly Pollams, with this Zillah occasioned by the abolition of the Zillah of Ramnad.

COIMBATORE.

491. Under date the 8th Ultimo, we had the honor to submit to the Honorable the Governor in Council the Report and Subsidiary Statements of Mr. Collector William Garrow, upon the executive management of the Revenues of the Province of Coimbatore for the Fusly year 1217; premising this particular detail with a few summary remarks relative to the previous administration of the Revenues of this Province.

To Government, in Cons., 8th September 1803.
From Mr. W. Garrow, in Cons., 25th April 1803.

492. The Province of Coimbatore was incorporated with the other territories of the Honorable Company by virtue of the Treaty of Mysore bearing date 22nd June 1799—it is supposed to comprehend a superficial surface of about 5,870 square miles, and a population of about 5,62,902 souls.

493. It is chiefly a dry grain country fertilized by the rivers Cavery (which separates it from Salem) Bahavani, Ambraverti, and Noel—the latter divides it into two Districts, viz., the Northern and Southern, each of which was formerly superintended by a separate Collector.

Northern—Major Macleod—Southern Mr. Hurdis.

494. During the two first years subsequent to the acquisition, viz., Fuslies 1209 and 1210 the Jummas were adapted to the assessments of the previous Government and to the actual state of cultivation with such modifications as existing circumstances rendered existing.

		Star Pagodas.
Fusly 1212	Northern Dn.	3,20,773
	Southern Dn.	2,74,232

495. In the Northern Division, a Survey was instituted by Major Macleod in Fusly 1210 and prosecuted by him and his successor Mr. Garrow; this Survey had constituted the basis of the subsequent Settlements of the Northern Division until the present time; and having undergone frequent revision and modification, the Collector stated his opinion that it had been formed with an accuracy that would obviate much future trouble and with a justice and moderation recognized by the people themselves.

Northern Division.		St. Pags.
Fusly 1210	...	3,35,365
" 1211	...	3,25,976
" 1212	...	3,52,701
" 1213	...	3,69,875
" 1214	...	3,61,903
" 1215	...	3,66,243
" 1216	...	3,33,027
" 1217	...	3,75,337

496. In the Southern Division, the Settlement for Fusly 1211 was made on the same principle as that of Fusly 1210, but in the following year Fusly 1212 it was fixed on Survey—this Survey had never been reported, or examined by superior authority, and the Collector by whom it had been commenced having soon after left the District, its principles could not be readily revised nor the result satisfactorily known.

Southern Division.		St. Pags.
Fusly 1211	...	2,75,136
Fusly 1212 Mr. Hurdis.	...	3,22,273

497. The Settlement of the succeeding year, Fusly 1213, was made under the circumstance of an unpropitious season—remissions became necessary, the rent fell considerably, and the Collector who had succeeded, remained too short a time in the District to admit of his revising the assessment.

Mr. Greene.

498. In the succeeding year Fusly 1214 both divisions were consolidated and placed under charge of a Principal Collector—in this year also the Revenue of the Southern Division continued to decline—it was evidently, in some degree, attributable to an adverse season; but the experience the Collector had already derived, confirmed by similar results in Fusly 1215, induced us to conclude that the large defalcations of Revenue from the Survey standard of the Southern Division, were in great measure ascribable to a less judicious and moderate assessment of its lands than had been effected in the other division.

Southern Division.		
1214	...	2,79,871
Mr. W. Garrow.		
1215	...	2,22,754

499. For, whilst in the Northern Division the assessment, as established by Major Macleod, had advanced from Star Pagodas 3,25,956, at which it stood in Fusly 1211, to Star Pagodas 3,66,243, its amount in Fusly 1215, in the Southern Division, on the contrary, it had progressively declined; and the rate of assessment as fixed by Mr. Hurdis in Fusly 1212 at Star Pagodas 3,22,273 had diminished in Fusly 1215 to Star Pagodas 2,22,754*—the first exhibiting, during a series of four years, an increase of Revenue of Star Pagodas 40,627, and the other a † decrease of nearly a lac of Pagodas, being nearly ¾ of its original Survey assessment.

* Note—The causes are detailed at length in a Report from Mr. Hodgson in the Office of Government.
† Star Pagodas 99,519.

500. We accordingly recommended, and Government acquiesced, that the assessment of the Southern Division should be reduced and assimilated to the rates of the Northern, and it is with much satisfaction that we were enabled to communicate to the Honorable the Governor in Council a satisfactory result: we recited the words of the Collector in the address recently submitted—I cannot," says he, "refrain from remarking on the satisfactory results arising from the "new rate of assessment introduced into the Districts south of the Noel—your Board will be aware

To Government, in Cons., 19th January 1807.
From Government, in Cons., 2nd April.

"that in carrying your orders into effect for assimilating the rents of the lands in both divisions, "those in the Southern Division must have fallen considerably—the effects of this difference was "apparent in the very great decrease of Revenue when the new rents were attached to the lands "that were in cultivation in the preceding year upon the old assessments. I had, however, very "soon the satisfaction to find that, with the assistance of a favorable season, not only the defi- "ciency was made up by the occupation of land equal in value to the former beriz of each village "(Aravacoorchy excepted), but a further investiture of land has shown the still greater increase "which I have already submitted to your attention."

501. "The particulars of the arrangements made for reducing the Southern Division rents "will, with other subjects, be separately reported upon, agreeably to your Board's orders of the "22nd February last."

502. We proceeded to the review of the management of the Revenue of the expired Fusly, an Abstract Comparative Statement of which was furnished, as hereunder entered :—

Abstract Comparative Statement of the Settlements of Revenue in the two Divisions of Coimbatore for Fuslies 1216 *and* 1217.

	Fusly 1216.				Fusly 1217.				Increase.	Decrease.
	Land. Rent.	Licenses.	Customs.	Total.	Land Rent.	Licenses.	Customs.	Total.		
Northern Division.	3,39,627 32 16	3,119 2 12	4,861 1 52	3,47,608 17 0	3,75,837 25 50	3,158 39 44	5,835 6 48	3,84,825 31 71	38,661 28 74	244 0 2
Southern Division.	2,23,497 29 17	1,518 36 12	498 5 35	2,25,442 31 64	2,49,097 12 50	1,343 12 0	...	2,50,137 11 38	32,671 18 41	7,699 39 75
Poligar	7,777 26 12	... ...	... ...	7,777 26 12	8,478 3 34	... ...	... ...	8,478 3 34	700 6 22	... ...
	5,70,933 8 52	4,638 19 30	5,359 7 1	5,80,929 34 83	6,33,414 25 31	4,502 0 44	5,835 6 48	6,43,751 32 63	71,437 6 40	944 0 76
								Deduct Decrease	7,914 6 76	
				Fusly 1216	5,70,933 8 52	4,638 19 30	5,359 7 1		Net Increase	63,522 6 0
				Increase....	63,181 18 79	134 17 66	475 41 41			

503. The Land Revenue exhibited an increase of Star Pagodas 70,099-4-37 arising from waste, or hitherto barren land brought under cultivation, from meadows converted into arable land, from wet or meadow converted into garden—from second crops, from tax on trees become this year productive, and from increase of Poligar's Peishcush.

504. In the District south of the Noel a general decrease might have been anticipated in consequence of the reduction of the assessment, but the favorable season and the means which were afforded to the Ryot of occupying moreland at a reduced rent, enabled the Collector to raise the Revenue in this most satisfactory mode.

505. From this gross increase was to be deducted the sum of Star Pagodas 6,917-27-38, the amount of deficiency in the Land Revenue of the Talook of Aravacoorchy. The good effect of the season did not extend to this District. To this circumstance, and to the reduction of rent was to be ascribed the unfavorable result; but it was to be lamented that there was also another cause to be found in the turbulent and intriguing disposition of the Natamkars whose influence was represented to be still sufficiently great to divert the Ryot from the labors of agriculture, to take a

share in their petty animosities against each other. There appeared, therefore, a decrease of Star Pagodas 6,917-27-38 constituting the amount of loss from the death of Ryots, or from those deserting or relinquishing their Farms in the District of Aravacoorchy, and which, deducted from the gross increase above stated, left a nett increase of Land Revenue, amounting to Star Pagodas 63,181-17-79.

506. Of this sum, the nett increase of the whole Province, the sum of Star Pagodas 36,810-3-43 belonged to the Northern, the sum of Star Pagodas 25,670-3-21 to the Southern Division of Coimbatore, and the sum of Star Pagodas 701-6-15 to the Pollams.

[illegible] described by the Collector as of two classes—one set comprising [illegible] possessed of the advantage of good soil, full of population and the rain [illegible] though two of them, viz. the Negel and Avalputty, having experienced the [illegible] of the drought, were indulged with remission in the previous year, the Poligars to whom they belong were represented as conducting themselves with kindness to their Ryots and, possessing industry and public spirit. The Collector had adhered to the Settlement made with them by Mr. Hurdis, and proposed that the Settlement of Fusly 1212 should be made permanent and that the amount should be fixed as the future Jumma payable by the seven Poligars belonging to the country bordering on Polachy.

508. We observed that we should take an early opportunity of addressing Government on the propriety of this proposition.

509. The second class of Pollams are situated on the borders of the Chuckragerry and Avaracoorchy Districts. Moral and physical causes, the indolence and ignorance of the Poligars, their unfavorable situation by which they are exposed to frequent drought, had contributed to depress the Revenue of the Pollams, and render the collections uncertain; these causes induced the Collector to receive for last year the Peishcush fixed for Fusly 1210, rather than to insist upon the payment of the Peishcush fixed in Fusly 1212. The former Peishcush was founded upon the previous customary payment, while the latter was fixed with reference to the Survey valuation. We had no scruple in approving of the adoption of the Settlement of Fusly 1210 with these Poligars for the last year, and we intimated that we should have the honor, in a future address, to state our opinion on the propriety of confirming that Settlement and fixing it as the permanent Jumma of these Poligars, so soon as we should receive the Report of the Collector on this subject.

510. The produce of the Customs was estimated at the sum of Star Pagodas 5,835-6-48, shewing an increase of Star Pagodas 475-41-41.

511. The Licenses were estimated at Star Pagodas 4,502-0-44, shewing a decrease of Star Pagodas 134-17-66.

512. The whole Revenue derived from Land, Licenses, and Customs amounted to Star Pagodas 6,43,751-32-63, exhibiting a nett increase upon the Revenue of the previous year of Star Pagodas 63,523-0-54.

513. We had also the honor to submit Mr. Garrow's letter of the 22nd March 1808, together with a Statement shewing the average value of each Talook or Pollam in the Coimbatore District, under the jurisdiction of the Court at Darapooram. This document, together with the statement shewing the actual collections from each Talook which accompanied Mr. Garrow's Report of the 2nd April, exhibited an account of the Revenue of Coimbatore for the last eight years, an abstract of which we submitted as hereunder entered.

In Cons., 31st March.

Abstract Statement of the Settlements in the Northern and Southern Division including the Pollams of Coimbatore from Fusly 1209 to Fusly 1217 inclusive.

Settlement for the undermentioned period of 8 years.

Coimbatore.	Fusly 1209.		Fusly 1210.		Fusly 1211.		Fusly 1212.		Fusly 1213.		Fusly 1214.		Fusly 1215.		Fusly 1216.		Total Settlement of 8 years		Average value of each Talook or Pollam.		Settlement of Fusly 1217.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Northern Division	2,80,773	3 16	3,35,365	3 36	3,25,976	5 20	3,52,701	3 4 53	3,09,870	11 25	3,61,903	25 14	3,66,243	7 55	3,30,037	32 16	27,71,566	38 75	3,46,439	19	3,75,837	35 59
Southern Division	2,74,232	15 4	2,67,798	2 21	2,75,186	3 26	3,21,938	21 168	2,78,746	18 20	2,79,871	10 18	2,22,764	1 56	2,23,427	32 17	21,45,901	21 20	2,68,225	2 65	2,43,097	41 35
Total...	5,55,005	18 20	6,05,163	5 57	6,01,162	8 46	6,74,640	14 41	6,88,616	29 45	6,41,774	35 32	5,89,007	9 31	5,53,465	32 33	49,17,470	15 24	6,14,721	12 62	6,24,935	35 17
Pollams ...	8,092	14 21	8,940	22 71	8,865	9 34	10,139	4 11	10,359	21 43	9,724	7 67	7,890	31 75	7,777	26 19	71,486	12 41	8,936	6 65	8,479	32 34
Grand Total...	6,03,097	32 41	6,14,103	28 48	6,09,977	18 20	6,84,779	18 52	6,98,975	9 17	6,51,499	1 49	5,96,887	41 26	5,70,233	9 52	49,88,956	30 65	6,23,657	19 47	6,33,414	25 51

514. The greatest sum collected was in Fusly 1212 when the Revenue from 16 Districts and 13 Pollams amounted to Star Pagodas 6,84,779-18-52. The smallest sum collected was in Fusly 1216 and amounted to Star Pagodas 5,70,233-6-52. The average collection amounted to Star Pagodas 6,23,657-19-47; and the Settlement of the expired Fusly 1217 amounted to Star Pagodas 6,33,414-25-51, being an increase upon the average of Star Pagodas 9,757-6-4.

515. We had the honor to receive the orders of the Governor in Council with reference to the above Report on a letter from the Secretary to Government under date the 28th ultimo.

In Cons., 5th October.

516. We were informed that the Governor in Council had much satisfaction in the augmentation of the Revenue of the Province of Coimbatore which occurred in Fusly 1217, as it had been obtained under the circumstance of a considerable abatement of the rate of assessment in the Southern Division and established the beneficial operation of that measure.

517. The restoration of the amount of the Revenue in the Northern Division, where the rate of assessment had been for some years fixed, it was remarked must of course be attributed to the favourable turn of the season, but that it might, at the same time, be considered an evidence of the moderation of the assessment; and under the impression, the Governor in Council had satisfaction in approving and confirming the amount of the Settlement of Fusly 1217 at Star Pagodas 6,43,751-32-63, including all branches of Revenue, being an increase on the Revenue of the preceding year of Star Pagodas 63,523-0-54.

518. The Governor in Council expressed his desire to receive our Report on the subjects on which we had stated an intention of submitting a future address, an intention which we shall not fail to fulfil so soon as we shall have received the necessary information.

519. We have only further to notice under this head, the abolition of the two offices of Subordinate Collector in this District, from the commencement of the current Fusly.

CANARA.

To Government, in Cons., 1st August 1808.
Form Mr. Read, in Cons., 16th May.

520. On the Administration of the Revenues of Canara and Soonda for Fusly 1217, we had the honor to address the Governor in Council under date the 1st August last, and at the same time to submit the Report and Subsidiary Statement of the Collector Mr. Read.

521. By the Treaty of Mysore dated 22nd June 1799, this country Soonda, &c., according to a schedule annexed to that Treaty, together with other Districts, the heads of all the passes leading from Mysore to the Carnatic, and all the forts commanding those passes, were transferred to the Company as their share of the dominions of the late Sultan of Mysore—this portion of their share was estimated at no more than Conterai Pagodas 3,92,170 0 0

522. By the supplemental Treaty of Mysore dated 29th Decembr. 1803, certain other Districts, which had been reserved by the former Treaty as the eventual portion of the Peishwah, having also fallen to the possession of the Company, were exchanged with the Rajah of Mysore for other Districts, enumerated in the margin, of equivalent value, and more contiguously situated to the territories of the Company.

523. The estimated value of the latter was 34,447 0 0

Marking together Conterai Pagodas... 4,26,617 0 0

524. Major Thomas Munro having been appointed to the charge of these Provinces on their cession, furnished the abstract of a series of written record of the land assessment from the era of that formed by a Rajah of the Vijyia

Hurryhur Rai.

Naggur dynasty between A. D. 1334 and 1347, shewing the several changes it had undergon during the Vijyia Naggur, the Beddanore, and Mysore Governments.

525. This is a most interesting document not only as it exhibits a practical example of th mode in which the assessment of Hurryhur Rai (the basis of every subsequent one) was formec on the principles of the Shaster, but as it comprises an authentic register and explanations of al subsequent fluctuations to the present time.

526. It appeared that, in Canara, the land, in general, had for some ages constituted a species of private property, more ancient, and probably more perfect, than that of England. Th tenure as well as the transfer or conveyance of this property, by descent, of sale, gift, mortgage &c., as forfeited by a series of regular deeds, equally various and curious.

527. The Settlement formed by Major Munro for Fusly 1209, being the first of the Com pany's Government, was Star Pagodas 5,85,169.

528. On his appointment, in 1800, to the management of the territories ceded by the Nizam the Province of Canara, &c, was sub-divided into two Collectorates, the Northern and Southern, and transferred to the charge of his Assistants Messrs. Ravenshaw and Read.

North Canara	...	2,62,965
South do	...	3,47,121
		6,10,086

529. In Fusly 1210, these gentlemen settled and collected a Jumma from these divisions of Star Pagodas 6,10,086.

530. The amount of their several subsequent Settlements until that of Fusly 1217 will be specified in a subsequent part of this Report.

531. In Fusly 1214, the Province was committed to the superintendence of one Principa and two Subordinate Collectors: the recent change, by which it has again been confided, on our recommendation to one Collector and an Assistant, is within the recollection of the Honorable the Governor in Council.

To Government, Cons., 7th March 1803.

532. The Jumma formed by Mr. Read for Fusly 1217 exhibited an aggregate Revenue o Star Pagodas 6,68,359-18-63, of which an abstract Comparative Statement as contrasted with th Revenue of the preceding Fusly is hereunder inserted.

Abstract Comparative Statement of the Revenue of Canara and Soonda for Fuslies 1216 and 1817.

	Land Revenue and Village Taxes.			Arrack and Toddy Farms rented and in Amanie.			Ferry Farms.			Tobacco Revenue.			Inland Anceendance Revenue.			Sea Customs.			Haulet and Road Customs.			Total.		
	S. Pags.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. Pags.	F.	C.
Fusly 1216	4,89,610	9	54	5,022	38	63	311	30	0	47,964	9	64	5,243	25	10	49,843	32	62	66,780	36	0	6,68,845	14	
Fusly 1217	4,95,379	6	21	5,589	39	21	479	41	0	48,975	25	32	5,409	17	59	58,163	1	10	55,371	18	0	6,68,359	18	
																			Decrease ..			Decrease		
Increase...	5,768	23	50	567	0	33	135	11	56	1,011	15	48	166	21	49	3,314	5	32	11,409	18	0	485	37	
										Abstract														
										Decrease...			11,409	18	0									
										Increase...			10,923	22	43									
										Act Increase...			485	37	37									

533. By the foregoing Statement an increase of Revenue under each head was observed to the total amount of Star Pagodas 10,923-22-43, with the exception of the Haulet and Ro

Customs, on which there was a decrease to the e godas 1,14,099-18, and conse- the Revenue of the previous Fusly

534. From these comparisons, however, the receipts from Salt were excluded, which, in Fusly 1216, amounted to the nett sum of Star Pagodas 13,881; and which, for the late Fusly, were estimated at the nett sum of Star Pagodas 24,000; of this sum a proportion to the amount of Star Pagodas 21,000 had been realized at the date of the Collector's report.

535. The total Revenue derived from this Province, inclusive of Salt, amounted, therefore, in Fusly 1216 to Star Pagodas 6,82,726; and in Fusly 1217 was expected to amount to Star Pagodas 6,92,359, leaving a nett increase in favor of the latter year to the amount of Star Pagodas 9,633.

536. Although the Land rent of the last year exhibited a nett increase on comparison with that of the previous year to the amount of Star Pagodas 5,738-33-50, it was still below that of Fusly 1215 (in which year the Land Revenue was raised highest in Canara) to the amount of Star Pagodas 1,749-7-40—it would, however, exceed the Land rent of Fusly 1215, had it not been found necessary to continue part of the remissions allowed on account of the violent rains of Fusly 1216, and to allow some further remissions on account of the hurricane which happened in the late Fusly—also on account of losses sustained by the suspension of the Salt manufacture at a few Circar pans in the Pekul and Mangalore Districts, and on account of havoc occasioned by wild elephants and fires in others. These remissions independently of that occasioned by the suspension of the manufacture of Salt amounted to Star Pagodas 2,194-24-60.

537. The lands upon which remissions had been granted were of two k where the Land tax had been fixed upon the ground-rent without reference to sion ne-fourth of the ascertained losses was granted. In gardens where the Land tax nad ed upon the trees, one-half was remitted. The reasons which induced the Collector to e this difference in the remission were satisfactory, since the gardens assessed with a Land on the ground-rent alone had been considerably lighter taxed than those, which at the time assessment in Canara was formed, were full of valuable trees, the profits from which were ulated in forming the Survey and fixing the tax. In this last description of gardens, it seem- ust that the remission should be continued until the trees should be replaced, because as Land tax was originally fixed with reference to the profit arising from the trees, it must be cted by the destruction of the trees.

538. Arrack and Toddy Farms rented and under Aumani.—The rented Farms exhibited a ease occasioned by a transfer from one head to another, but the whole shewed an increase n the last year to the amount of Star Pagodas 5,670-0-36, while a greater degree of sobriety l prevailed, and complaints had been prevented.

539. The Collector pointed out the ill-effects of the Road duty levied upon the transit of rack and Toddy from one village to another; and we suggested that this duty amounting to r Pagodas 157-10-34 should be abolished—this small sum, we observed, would not be lost, ause it would be added to the payments from the Farmer.

540. The Ferry Farms yielded a small increase of Star Pagodas 135-11-68, but we could not ommend a too rigorous attention to this branch of Revenue.

541. The Revenue expected from the Monopoly of Tobacco in Fusly 1217 was Star Pagodas 975-20-32, being Star Pagodas 1,011-15-48 above that of last year. The Collector recommend- hat the retail price should be lowered, and that the purchaser should get 2 pice weight of bacco for one pice money; this he observed would reduce the price to Star Pagodas 61-22-40

per candy, and probably … arising from this source in the sum of Star Pago
4,000. The Collector propo… from a conviction that the lower classes would
greatly relieved by it—a com… said could not supply himself and his family w
Tobacco at less than 3 Madras Fan… 00 cash per mensem. We were disposed to con
with Mr. Read with respect to the articles consumed, by the lower classes. We remarked that
reduction of price might perhaps augment the consumption, but as we wished that any eventu
loss occasioned by such a reduction should be made up from some other quarter, we recomme
ed that the Star Pagodas 4,000 proposed to be given up in Tobacco should be added to the
Customs before the retail price should be reduced.

542. The Sea Customs were expected to yield an increase of Star Pagodas 3,314-5-32 aris
partly from the payment of duties on Rice sent to Madras, exempted from duty during the p
vious year, and partly to an increased exportation by the Arabs during this year—this increa
exportation had taken place to a degree that had satisfied the Collector and warranted
opinions of this Board in our letter of the 5th May 1806, that when they could procure Rice fr
Canara, they would not resort to Bengal for that article.

543. The Haulet and Road Customs produced less than last year by the sum of Star Pagod
11,409-18-0 as already stated—the reductions of the rates of Haulet duties and the decreas
demand for the Betel, Pepper, and Cardamums of Soonda and Belighi were the chief causes
this decrease.

544. We had already noticed the increase of Revenue derived from Salt, and as the Mo
poly price had been readily paid, it seemed fair to conclude that this branch of Revenue wo
increase wit… burthening the people: the manufacturers were represented to be thoroug
sensible of h… ompt payment and equitable price paid them as was indeed evinced by
…nufacture since the establishment of the Monopoly.

…ne subjoined Statement we compressed into one point of view an abstract c
parative of the collections of Revenue in these Provinces from the year of their acq
Fusly 1209 until that just elapsed.

Statement shewing the Revenue as settled according to Jummabundy and the actual g. Collections in the Provinces of Canara and Soonda, from Fusly 1208 *to Fusly* 1217 *inclusive and a comparison of the Revenue of each Fusly with that of Fusly* 1217.

	Total according to the Jummabundy.	Deduct Remission.	Add Revenue ceded to the Rajah of Coorg.	Add excess in Customs collected subsequently to Jummabundy.	Add excess in Farms and Licenses collected subsequently to Jumma bundy.	Add excess not explained by the Collector.	Aggregate actual Collections including value of cessions to Coorg.	Increase in Fusly 1217.	Decrease Fusly
1	2	3	4	5	6	7	8	9	10
Fusly 1209 …	5,85,169 3 34	4,258 2 00	…	…	…	…	5,80,911 27 34	1,12,271 12 9	…
Do. 1210 …	6,10,086 33 5	…	…	…	…	…	6,10,086 33 5	83,096 6 58	…
Do. 1211 …	5,95,816 25 63	…	…	34,129 0 0	…	…	6,29,945 38 77	63,257 0 66	…
Do. 1212 …	6,08,973 9 51	…	…	45,247 15 0	…	7,463 23 61	6,61,684 6 32	31,498 33 31	…
Do. 1213 …	5,90,550 16 9	…	…	75,316 14 24	19,868 27 47	119 24 15	6,85,854 40 15	732 41 48	…
Do. 1214 …	6,80,718 21 78	…	22,401 34 58	19,086 3 36	1,853 7 30	…	7,21,099 25 42	…	30,9
Do. 1215 …	6,89,445 30 20	…	22,401 31 58	32,669 16 24	585 36 24	…	7,42,423 23 56	…	49,7
Do. 1216 …	6,68,815 14 20	…	22,401 34 58	21,531 11 32	…	1,138 11 30	7,13,916 35 50	…	20,7
Do. 1217 …	6,68,359 19 63	…	22,401 35 58	…	…	2,421 28 22	6,93,182 39 63	…	…
								2,97,431 10 52	1,00
							Deduct decrease…	1,00,890 7 39	
							Nett Increase nine years…	1,96,541 3 13	

e considerable increase of Land Revenue in Fusly 1212 arose from the circumstance
si Revenus, or Revenue appropriated for ecclesiastical endowments, having been
included with the Government Land Revenue, but being subsequently disbursed
sury, it was in reality no more than a transfer account.

Fusly 1214, in consequence of the orders of the Supreme Government, a portion
ry, estimated to yield annually Star Pagodas 22,401-34-58 was ceded to the
for reasons of a political nature—notwithstanding this cession, it was observable
collections in that year exceeded those of any former year, the exportation of
een greater.

usly 1215 more Revenue appeared to have been collected than in any other Fusly
to an augmentation of the receipts from the Sea Customs.

usly 1216 there was a decrease in the Land Revenue occasioned by an inunda-
urred in the month of July 1806, and rendered it necessary to grant a remission
agodas 7,488.

immediate succession of another adverse season in 1807, originating from a series
s weather which happened in May of that year, prevented the Collector from
emission and advancing the Revenue beyond that of the antecedent Fusly. These
in conjunction with a diminution in the demand for Pepper and Betel-nut and
duction in the Haulet collections, had tended to reduce the Revenue of the
low what we might have expected; but under happier circumstances of season and
ment of the Customs, both which we hoped might be anticipated, we were san-
improvement would be effected in Fusly 1218.

e Statement prepared for the purpose of this comparison, the sums entered in
e amount of the Jumma as settled and expected for each respective Fusly; the
… and 6th Columns were collections of the Aumani Revenue made sub-
co… ummabundy and surplus to the estimate; Column 7 contained some sums
ut… plained by the Collector; from what source, this apparent confusion, we
has probably arisen from the consideration of the accounts of both Collectors, but we
hat a reference to the Collector w… h we should make for the purpose would soon

We presumed it would be satisfactory to the Honorable the Governor in Council to
at in the series of … during which the Province of Canara had been subject to the
s Government, th… been a nett aggregate increase on the first year's collections to
of Star Pagodas … 41-3-13.

We had further … emark that the Salt Revenue was not included in the above
, the Collector's accounts not enabling us at the time satisfactorily to incorporate it:
ding para. we had stated the receipts for Fusly 1217 to be computed to amount to Star
4,000.

In concluding our Report, we brought to the notice of the Honorable the Governor in
e favorable testimony which the Collector had, on several occasions, borne with respect
owledge, diligence and zeal of Mr. Gowan, the late Subordinate Collector, now the Head
of the Collector, and we observed that from documents which had come under our
on, we had the satisfaction to know that Mr. Gowan had merited the approbation of his

In reply to the address which we have here recited, the resolution and orders of the
ernment, in Cons., Honorable the Governor in Council were received in a letter from the
nber. Secretary to Government under date the 27th August.

K K

556. The Governor in Council, we were informed, had perused with attention an the Report we had submitted respecting the receipts from the Province of Canara fr of its cession to the Company to the present time, which shewed that although th various sources might have fluctuated under the influence of particular contingencie resources of the Province had continued to improve, and that the aggregate aug the collections in nine years exceeded the amount realized in the first year by 1,96,541-3-13.

557. The Governor in Council had much satisfaction in observing that the Land continued to increase, and although it had been counterbalanced by a diminution o from the Haulet and Road duties, the causes of that diminution appeared to be fully e the Governor in Council had no hesitation in confirming the Settlement of the Re Province of Fusly 1217 at Star Pagodas 6,68,859-18-68, being below the Revenue of year by Star Pagodas 485-37-37.

558. The receipts from Salt being excluded from this comparison, the Govern observed that an augmentation from the source was calculated on, to the extent the aggregate receipts above those of the preceding year to the extent of Star P and that the total amount realized from the Province in Fusly 1217 would be 6,92,359.

559. The Governor in Council concurred with us in approving the reasons assi Collector for making the small remissions of Land rent which had been allowed to Revenue of the expired Fusly, and which it was observed would doubtless have effect in future years.

560. With respect to the proposed abolition of the Road duty on the transit of Toddy, as it would in fact be only a transfer from this head of receipt to that of the those articles who would be charged with the amount, the Governor in Council arrangement to be unobjectionable.

561. Our observation on the Ferry Farms had the entire concurrence of the Gove Council.

562. As we considered the reduction proposed by the Collector of the retail pric Tobacco to be expedient, the Governor in Council could not altogether coincide in the correct of the principle on which that reduction was to be deferred until an augmentation of receipts from the Sea Customs should compensate for the defalcati apprehended from the a tion of this measure. The necessity for reduction in the one case, was remarked, could no rendered more urgent by the facility with which the collections were realized in the other; it was desirable in the opinion of the Governor in Council, that the burdens which the dem of the public service rendered it necessary to impose on the people should be adjusted reference to their means and gratifications, so as to be in every case as little felt as poss and to increase.

563. The modification of the Customs intimated in our letter it was remarked, was cl connected with these principles, and under the instructions recently issued on this subject Governor in Council expressed his desire to receive from us an early communication of arrangements which we might deem it expedient.

564. We have communicated to the Collector our observations on his Settlement, toge with the resolution and orders of Government, and have at the same time required an e nation of the variations noted in column 7 of the Abstract above mentioned.

				Increase.		
1210...	6,10,626	33	5			
	5,80,911	27	54	29,575	5	81
1211...	6,29,645	38	77			
	5,80,911	27	54	49,034	11	23
1212...	6,61,684	6	32			
	5,80,911	27	54	80,772	23	58
1213...	6,85,854	40	15			
	5,80,911	27	54	1,04,943	13	41
1214...	7,24,099	25	42			
	5,80,911	27	54	1,43,187	42	68
1215...	7,42,423	23	56			
	5,80911	27	54	1,61,511	41	2
1216...	7,13,916	35	50			
	5,80,911	27	54	1,33,005	7	76
1217...	6,93,182	39	63			
	5,80,911	27	54	1,12,271	12	9
				8,13,901	21	63
	Average Increase...			1,01,737	2	63½

565. Subsequently to the transmission of the Collector's Report to Government, we observed that by following too implicitly his General Statement of Collections from the Province since its cession, we had been led to make a less favorable estimation of its improvement than we might have done, the Collector had stated an aggregate increase of Revenue above that of Fusly 1209 of Star Pagodas 1,96,541-3-13; whereas, in fact, the aggregate increase to the end of the late Fusly was Star Pagodas 8,13,901-21-68, and the amount of the collections of Fusly 1217 above those of Fusly 1209 was Star Pagodas 1,12,271-12-9.

566. Under date the 12th March last, we received a letter from the Secretary to Government enclosing copy of a Despatch from the Secretary to Government at Fort William, with a transcript of a petition therein referred to from Ramunta Rajoo of Coomla, and communicating the desire of the Honorable the Governor in Council "that we would submit such information as might be obtained on the subjects stated in that petition which did not appear to be included in the former correspondence forwarded with our letter of the 12th September 1806."

From the Secretary to Govt, in Cons., 4th April 1808. In Dy. Cons., 15th Sept. 1806.

567. With deference we begged permission to remark in reply that the correspondence submitted on the previous occasion contained all the information which the records afforded—we conceived it also to be improbable that any additional information could be derived from further communication with the local authorities, while that already possessed would, we agined, be found to furnish sufficient elucidation of a claim which had been so frequently terated.

568. The Report of Colonel, then Captain Munro, dated 16th June 1800 (not long aft the acquisition of the Province) commenced with stating that most

n Cons., 4th July 1800.

Petty Chiefs, who in ancient times existed in Canara, had lo ty and confounded with the mass of the people; three only ce been deprived of all a eration from their long connection with the Bombay tanced as still deserving nt, viz., the Poligars or R Coomla, Vettel and Neliseram.

569. The situation of the s under the Beddenore Gover their several Districts; their resented to have been that of h early as high as that which s regarded not as Peishcush but in proof of this fact, it tails or ordinary Renters for Dist ar under the rigorous g t the Coomla District when superin an that which had bee Hyder Ali was not assessed at a m Chiefs to the ancient Hindoo Governme

570. In their attempts to recover possession of their co , it appeared that the his family successively fell a sacrifice to the power of the M medan Government. Oodipa grand-uncle of the present Chief, was taken and hanged 768, his brother Ramuntri in 8, and their nephew the uncle of the present Chief in 1784.

571. A sort of political connection with the government of the Company appeared to have ulted from the conduct pursued by this family in opposition to the existing authority—the

present Chief on the expulsion and death of his uncle in 1784 took refuge at Tellicherry received a pension from the Company of 200 Rupees per month—during the war which comm ced in 1790, he re-entered Coomla, but was compelled at the peace to return to Tellich where he continued to reside until the breaking out of the last war, the events of which pl Canara in possession of the Company.

572. Colonel Munro, in his Report above mentioned, did not overlook the pretensions of Coomla Chief. We referred to the assurances which this man appeared to have received at commencement of the war of 1790 of being reinstated in his country, provided it should wrested from Tippoo Sultan, and he referred also to the communication made to him in 1799 the Commissioners of Malabar, which, though couched in general terms, gave him room to expe that in the event of a successful termination of the war, he would be entitled to something mo than the pension which he then enjoyed.

573. For these reasons, Colonel Munro recommended that the allowance of the Coom Chief should be increased from 200 to 400 Rupees per month, an allowance which he observ would be *nearly equal to the income of his ancestors under the Beddanore Government.* At t same time, Colonel Munro urged very strong objections against his being restored to the posse sion of his country, or rather to the hereditary management—objections which were founded up general principles of policy, as well as upon recent experience of his irregular conduct during t short period in which he had held possession.

574. The opinions of Colonel Munro were fully adopted by Government, and the allowanc to the Coomla Chief was fixed at 400 Rupees per month, on the condition proposed, that h should fix his residence at Tellicherry; or if in Canara, at such place as the Collector migh determine.

575. It appeared that this man's pretensions were first revived in a petition which wa referred for the report of the Board of Revenue in a letter from the Secretary to Governmen under date the 16th July 1803—the required report was furnished, and though accompanie with a favourable letter from Mr. Rickards, then Principal Collector in Malabar, (to whom a re ference was made, erroneously it would seem, instead of being made to the Collector in Canara it was resolved by the Governor in Council that, as the case of the Rajah had already under gone a minute discussion, and as it had been determined after a full consideration of his preten sions, that his allowance should be augmented to 400 Rupees per month to the exclusion of an claim on the lands possessed by his ancestors under the Beddanore Government, the Governo Council saw no ground upon which the revival of such pretensions could be founded, and s directed that he should continue to receive the pension so lon as his conduct might not b ptionable.

576. These orders were conveyed in a letter to the Board of Revenue under date the 1 January 1804; yet in a Minute recorded by Lord William Bentinck, 23rd January 1804. the 22nd April fo low Lordship proposed that the Collecto 3rd May 1804. Canara should be report whether the same reasons ed which occasioned the recommendat lonel Munro in 1800 that the Rajah nla and Vettel should not reside upon t s, and he at the same time proposed wances should be granted to them corres with the proportion of the Revenue recei e Rajahs of Malabar, viz. one fifth of the nce of the countries of which they were nominal Chiefs.

577. In this reference a reply was made under date the 2nd June 1804, accompanied In Diary Cons., 4th June 1804. a letter from the Collector in the Southern Division of Canara, to wh on the occasion of the late reference we requested the particular at tion of the Honorable the Governor in Council. In that letter, situation of the Canara Chiefs was explained, as before, to have been that of Managers or elected to represent the people and continued at the will of the ruling power. It was shown t

the allowances proposed, the two Chiefs in question would receive more than twice had been enjoyed by their ancestors, while it would be calculated to revive many tensions, and to afford just cause of umbrage to others whose conduct had been less e than that of the Chiefs of Coomla and Vettel—the permitting these Chiefs to reside respective countries was also strenuously objected to.

he Board were informed, in reply, that the Governor in Council considered the reason- llector against permitting these Chiefs to reside upon their Estates to be conclusive; s, at this time taken of that point which related to their allowances; but in a letter cretary to Government, dated the 31st August following, the Board were informed former orders for augmenting the allowances of these Chiefs did not appear to have red final, the Governor in Council deemed proper to repeat them, and to direct that es might be adjusted upon the principle which had been laid down from the com- f the then expired Fusly.

otwithstanding these indulgences, it appeared that nothing short of being placed in July 1806. possession of his country (which was included in the territory since ceded to the Rajah of Coorg) could satisfy the Chief of Coomla—his last n on the subject was referred for the report of this Board under date the 28th June that occasion was submitted the series of correspondence, the substance of which ie necessary to recapitulate.

t resulted from this recapitulation that the Coomla Chief had been indebted to the he Company for a liberal subsistence during a long exile, that after the conquest of ugh it was deemed expedient to restore him to the management of his country, was granted to him equivalent to the income which had been since often repeated and as often rejected; his pretensions to be restored been augmented same time by an extraordinary act of indulgence his income had been augmented proportion.

observed that in the paper recently referred to us, a claim was preferred to arrears nce at the present rate, upon the plea that if he were entitled to the one he must be to the other; but we remarked that the augmented allowance was expressly ordered to e from Fusly 1213; that it was an allowance to which no just pretensions could be urged; t it was granted on the sole recommendation of the then Acting Principal Collector in r, Mr. Rickards (who probably possessed an imperfect knowledge of the Rajah's case) in ion to the declared sense of this Board and of the local authority.

82. In reply, we were informed that the Honorable the Governor in Council had received and taken into consideration the above mentioned letter, and deeming Mr. Secretary Green- Cons., 6th June 1808. our observations of the subject of the claims of the Coomla Rajah to be conclusive, had directed that a copy of our letter should be furnished e information of the Right Honorable the Governor General in Council.

83. In a letter from the Secretary to Government, under date the 21st January last, was d to us a proposal from the Poligar of Belchy to come in upon Cowle, on condition that an nce was granted to him for his support.

84. On the occasion of replying to this reference, we remarked that the communications Chief Secretary to Gov- in Diary Cons., 17th 1808. of Lieutenant-Colonel Munro respecting the misconduct of this Poligar would, we imagined, be found in the Political Records of Government; that they were not at least on the records of this Department.

585. The proposal having been transmitted to the Collector, with orders
in his opinion, it might be advisable to accede to it, a
the amount of the allowance which should be granted
with reference to his former situation in life, we had the
under date the 14th March last the letter received fr

To Mr. A. Read, in Diary Cons., 6th February 1808.

From Mr. A. Read, in Cons., 14th March 1808.

586. The Collector recommended that a Cowle should be granted to the
he should give approved security for his future conduct, and consent to reside b
The Collector suggests that the Rajah of Coorg might probably be induced to
rity.

587. The Collector further recommended that the allowance to the Poligar
at 200 Rupees per month—it appeared that his former Revenues exceeded thos
of Nelesseram and Coomla, whose monthly allowances were fixed, the former at
the latter at Rupees 912—of course, we remarked, the Poligar of Belghy was n
same consideration as these Chieftains, and we were of opinion with the C
allowance proposed was as much as should be granted.

588. We were informed in reply that the Governor in Council was pleas
proffered submission of the Poligar of Belghy, and
ment to him of an allowance of 200 Rupees per mo
would subscribe to the conditions proposed—accordin
tion was made to the Collector, but it appeared fro
quently received, and submitted to Government und
July, that the Poligar was not dis[illegible]ed to accede to
seemed to expect—in opinion that it would be inexpedient to co[illegible]cede those
was in consequence resolved that no further con[illegible]ession sh

To Mr. Read, in Diary Cons., 31st March.
From Mr. Read, in Cons., 25th July.
To the Chief Secretary to Government, in Diary Cons., 26th July.

MALABAR.

589. In our address to the Honorable the Go
under date the 7th July last, we had the honor of
Governor in Council the result of the administrati
nues of the Province of Malabar for Fusly 1217.

To Government, in Cons., 7th July 1808.
From Mr. Warden, in Cons., 27th June 1808.

590. We had the honor on this occasion to observe that the Comp
possessions on the Coast of Malabar appeared to have consisted only of the fort and
of Tellicherry, Mylam and Dharmapatam, the Land Revenue and Customs whereo
about 17,872 Rupees.

591. But in consequence of Lord Cornwallis's victory in 1792, the late Sult
was deprived of half [illegible] territorial possessions, and the Province of Malabar or
lums of Callic[illegible]ter with Coorg and Palagautcherri, valued by him in Canterai
3 Rupees [illegible] at 9,44,765-5-4½ were among other Districts, ceded to the Englis
and plac[illegible]nder the Government of Bombay.

592. They were transferred in 1800 to the Madras Government.

593. The Land Revenue from these possessions, after the deductions spec
Report were valued by Mr. Duncan in 1793-4 at no more than C. R. Pagodas 5,57,336.

594. The average annual collections from them from 1792 to 1800 whilst sub
Bombay Presidency were Star Pagodas 3,89,252-8-3, and from 1801 to 1808 whilst
this Government, Star Pagodas 6,04,569-37-50 as shewn in a subsequent part of this R

595. According to the Statement submitted in our address to Government under date the
5th October last, the Revenues of this Province for Fusly 1216,
amounted to Star Pagodas 6,02,691-3-79—their amount was stated
n the Report of the Collector for Fusly 1217, at Star Pagodas 6,32,488-33-10, the increase there-
fore was Star Pagodas 36,797-1-11, a portion of which was derived from each of the general
sources of Revenue, as shown in the following Abstract Statement.

In Cons., 5th October 1807.

	Fusly 1216.			Fusly 1217.			Decrease.			Increase.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue...	5,10,594	37	31	5,16,073	33	10	...	...	...	5,478	37	59
Licenses	35,915	25	40	53,415	0	0	...	...	...	17,499	16	40
Customs	43,035	34	71	48,000	0	0	...	...	...	3,964	7	9
Salt Revenue...	11,145	18	17	21,000	0	0	...	...	...	9,854	23	63
Total...	6,02,61	31	79	6,38,488	33	10	...	...	...	36,797	1	1

596. The increase of Land Revenue amounting to Star Pagodas 5,478-37-59 was composed
of a sum of Star Pagodas 3,443, collected over and above the amount brought to account as the
Revenue of Fusly 1216, and a further sum of Star Pagodas 2,035-37-59 derived from an extended
cultivation in the Northern ports of the Province.

597. It had usually occurred in this Province that the collections, save what exceeded the
amount entered in the current year's Jummabundy—the amount so collected was carried tempo-
rarily to the head of "Extra Revenue", and subsequently entered in the Jummabundy of the
succeeding year.

598. Heretofore, the amount of such surplus collection, or Extra Revenue, had been men-
tioned in the Reports of the Collector; but as we directed Mr.
Warden to furnish his Reports at an early period, instead of delaying
them, as he had been accustomed to do, until the month of Septem-
ber or October, it appeared that the Extra Revenue of Fusly 1217 could not be stated, because
as the Collector explained, it cannot be ascertained until the end of the Fusly.

To Mr. Warden, in Diary Cons., 25th February 1808.

599. We intimated that we should desire the Collector to make us more particularly
acquainted with the manner in which this Extra Revenue was obtained and whether the cir-
cumstances attending it are such as to preclude its incorporation in future with the Jummah of
the year to which it properly belongs.

600. In the receipts under the head of Licenses was exhibited an increase of Star Pagodas
17,499-16-44; this branch of Revenue yielded in Fusly 1215 only Star Pagodas 23,805-8-7—its aug-
mentation in Fusly 1216, to the sum of Star Pagodas 35,915-25-40, was chiefly owing to the
Monopoly of Tobacco, established in January of that year; and its further augmentation to the
present amount of Star Pagodas 53,415, was owing to the same cause, with the additional circum-
stance of the Monopoly having had operation during the whole of the Fusly 1217, while its
operation was confined to the last six months of Fusly 1216.

601. The Collector stated the produce of the Monopoly for Fusly 1207 in round numbers at Star Pagodas 30,000, which, we observed, was almost the exact difference between the Revenue under the head of Licenses in this year, and in the year before the Monopoly was established. He ought however, we remarked to have reported the actual collections on account of the Monopoly to the date of his communication, and have entered into some particulars with respect to the other items constituting the aggregate amount under the head of Licenses.

602. We expressed our intention of pointing out this omission to the Collector, because we considered it to be necessary not only that the items comprised in the general head of Licenses should be stated, but that the variations if any, in the produce of each item, should be pointed out, and the causes thereof explained.

603. Under the head of Customs the Collector entered the sum of Star Pagodas 48,000, which, on comparison with the Revenue of Fusly 1216, exhibited an increase of Star Pagodas 3,964-7-9; it appeared however that the collections to the date of his Report amounted to the sum of Star Pagodas 48,239-4-67, and that he expected a further collection to the end of the Fusly of about 4,000 Pagodas; we could not therefore account for his having confined the entry in his Jummahbundy under the head of Customs to the amount before stated, and we intimated our intention of desiring him to enter in future the total expected amount of collections as prescribed by the Regulations.

604. The nett Revenue from Salt was estimated for Fusly 1217 at Star Pagodas 21,900 exceeding the nett receipts in Fusly 1216 in the sum of Star Pagodas 9,852-23-63, the proportion realized to the end of May amounted to Star Pagodas 16,819-11-32.

605. It had been already observed that the Monopoly or exclusive sale of Tobacco introduced into this Province in Fusly 1216, was expected to produce within the current Fusly a Revenue of 30,000 Pagodas. It appeared also from the Report of the Collector in Canara which we had then recently received, that the produce of a similar Monopoly in that Province would amount to 49,000 Pagodas, making a total of Pagodas 79,000.

606. The reasons which [illegible]upposed to render a Monopoly of Tobacco more locally applicable to these than to th[illegible] Provinces under this Presidency were stated in a Report from this Board to the right [illegible]able the Governor in Council, under date the 8th May 1806, to which we requested atte[illegible]

607. On that occasion the draft of a Regulation was submitted through the Sudder Adawlut applicable; indeed for the most part to the Custom Branch of Revenue, but containing a provision for legalizing the exclusive sale of Tobacco and other articles in whatever situations it might be deemed advisable to establish it—on a subsequent occasion namely in July 1807 the draft of another Regulation was submitted through the Sudder Adawlut, intended expressly for the improvement of the Revenue from Tobacco and other articles as therein specified.

608. By this draft, the Monopoly of Tobacco already established in Canara and Malabar was particularly provided for; the importation of Tobacco into these Provinces excepting on account of Government was made penal, and provision was also made for extending the same system to the other Provinces if it should be deemed expedient.

609. From the Report of Mr. Warden for the late Fusly, it appeared that the interests of the Monopoly had suffered exceedingly for the want of being supported by a Regulation duly promulgated—even with all the present facilities to smuggling it was calculated that the produce of the Monopoly would have amounted in that year to 40,000 Pagodas, but it appeared that illicit and fraudulent practices had so much increased under the circumstances above mentioned, that those expectations had not been realized.

cause the increase had been obtained by indirect modes of taxation, bearing equally on the community at large, while the direct tax upon the land, affecting one class in particular had been levied according to established usage by a scale, which is exceedingly moderate.

From Government, in Cons 11th August.

621. The Resolutions of Government with reference to the foregoing Report were communicated to us in a letter under date the 28th July last.

622. We were informed the Governor in Council considered our Report of the Revenues of the Province of Malabar for Fusly 1217 to be very satisfactory, and accordingly confirmed the Settlement at Star Pagodas 6,38,488-33-10.

623. The Governor in Council concurred with us in deeming an explanation of the nature of the Extra Revenue and circumstances attending it necessary; and he approved our intention of noticing the omission of the Collector to report the collections on account of the Monopoly of Tobacco to the time when he submitted his Settlement.

624. The Governor in Council also approved our intended instructions to the Collector on the subject of the collections from Customs.

625. The Governor in Council was satisfied from our explanation that it would be advisable to frame a separate Regulation for the Monopoly of Tobacco in the Provinces of Malabar and Canara, and accordingly desired that we would submit the draft of one for that purpose as we had proposed.

626. The Governor in Council concurred in our opinion respecting the inconvenience which might be liable to result from admitting variation in the Monopoly price of Salt manu ured in the territories subject to this Presidency; but under the circumstances of the superior ality of imported Foreign Salt, the Governor in Council was pleased to acquiesce in the augmen ion of the price which we had proposed, to 24 Pagodas per garce.

627. The Governor in Council considered the comparative Statement which we had subm ted of the Revenues of the Province of Malabar from the period of its cession to the Company be creditable to the local authorities who had recently had cha e of that Province.

628. The Governor in Council expressed his desire to rec at an early period our Report on the proposed equivalent for the relinquished assessment he land cultivated with the Pepper Vine.

To Mr. Warden, in Diary Cons., 22nd August.

629. For the information and guidance of the Collector we have furnished him with transcript of our Report and of the Resolutions of Government thereon as above recited.

630. Under date the 5th December last, we received an extract from the Minutes of Council, dated 1st November, with copies of papers therein referred to, from the Collector of Customs in Malabar on the subject of a diminution on the trade in Cardamums from that Province.

From the Secretary to Government, in Cons., 8th January 1808.

631. As this subject appeared to us to demand a particular explanation especially as to the quantity of Cardamums produced, the shares of Government and the cultivator, and the mode on which *both* had been disposed of we required the Collector to report fully thereon.

From Mr. Warden, in Cons., 28th April.
To the Chief Secretary to Government, in Diary Cons., 2nd May.

632. The Collector's explanation dated the 15th, was submitted to Government under date the 30th April last.

633. It appeared that the Government share of the produce of Cardamums had on the two last years been transferred to the Commercial Resident on account of the Bombay Government

It also appeared that the quantity so supposed in the last year not being required on the public account, was resold by order of the Bombay Government and produced a nett profit of 200 Rupees per candy, a circumstance which, we remarked, tended apparently to negative any suspicion of a private interest, if to convey such a suspicion were the object of Mr. Brown's representation.

634. We accordingly suggested that Mr. Brown might be furnished through the Board of Trade with a copy of the Collector's explanation, and that if he should have any grounds for supposing that interests of a private nature had been permitted to interfere with those of the public, he should be required explicitly to state them.

635. The Governor in Council concurred in opinion with us that Mr. Warden had satisfactorily explained that the arrangements adopted by him for disposing of the Government share of the Cardamums produced in Malabar were calculated to promote the public interests; and the Governor in Council deemed it to be proper, agreeably to our recommendation that a copy of Mr. Warden's explanation should be furnished through the Board of Trade to Mr. Brown, and that he should be called upon to state explicitly the grounds, if he possessed any, for attaching motives of private interest to the conduct of the Collector.

From Mr. Secretary Greenway.

636. We were at the same time informed that the Governor in Council deemed the apparent negligence in the Custom Department in suffering the Cardamums disposed of from the Public Stores to be conveyed out of the Province, without passing through the Custom Houses, to be a proper subject for the investigation of the Board of Trade.

637. In consequence of orders communicated in a letter from the Secretary to Government under date the 4th November last, the Collector of Malabar was required to explain the motives which induced him without authority to abolish the fee alleged by the Custom Master, in his Report to the Board of Trade, to have been long established, in the issue of Permits for the transit of goods not subject to the payment of duties.

In Cons., 23rd November.

638. From the explanation of the Collector dated the 7th and submitted to Government under date the 22nd March last, it seemed that the Board of Trade had been misled by the statement of the Custom Master, that the fee in question did not appear to have been established by authority, but to have been a perquisite of office, surreptitiously levied and appropriated by the servants of the establishment, its abolition was ordered so long ago as the year 1804, an increase of authority on the part of the Collector which could not with any propriety be termed an "interference" as the Custom Master was at that time subject to his control.

From Mr. Warden, in Cons., 21st March.
To the Chief Secretary to Government, in Diary Cons., 24th March.

639. We were, nevertheless of opinion, with Mr. Brown, that the fee might be levied on the public accounts, as a reasonable compensation for the expense and trouble incident to the issue and registry of Rowannahs for the transit of goods exempt from duty.

640. The Governor in Council considered the explanation furnished by the Collector respecting the discontinuance of the fee in Permits issued for the transit of the local trade of Malabar free of duty to be satisfactory.

From the Secretary to Government in Cons., 18th April.

641. It was at the same time observed that the fee in question if levied must operate as a duty, although comparatively light, and that it might be questioned whether continuing on the public account an imposition originating in irregularity and established for private unauthorized emolument, might not lead to abuses of greater magnitude than the advantage to be derived

to the public from the collection—these objections, it was remarked, might perhaps be removed by issuing all Permits on stamped paper, the stamps expressing the amount to be paid; but we were informed that it was the intention of the Governor in Council to require the opinion of the Board of Trade on this subject.

642. In a letter from the Secretary to Government under date the 12th March last, were enclosed extracts from a correspondence respecting the trade in Mala- here, in particular, mention was made of the levy of a Transit duty at Palghaut on goods pas into Malabar from the Inland Districts, and we were desired "to ascertai the cause rictions while all such restrictions were understood to have ceased."

In Cons., 6th June 1808.

643. As Regulation XII A. D. r the levy of Town duties was exempted from operation in Malabar and Canara, so the ord suspending the execution of that Regulation did not extend to these Provinces, in which the ient Road duties had consequently continued to be levied without interruption.

645. In communicating, therefore, wi e Collector, we did not require from him an explanation of the unds upon which the duty adverted to by Mr. Murdock Brown demanded, but merely desired him to state whether, in *his* opini hat duty were oppressive, or were such as in any respect to require modification.

To Mr. Warden, in Diary Cons., 20th June.

645. In his reply submitted under date the 21s ugust last, the Collector showed, what indeed was not very mat l, that the observations of Mr. Brown respecting the Transit dut ied at Palghaut were inconsistent with the principle upon which d recently recommended the levy of an Import duty by sea, as we increased Export duty on the same articles—at the same time; however, he showed that the du ied at Palghaut was productive; that it had not injured the Export trade, which, according Mr. Brown's own statement, had of late considerably augmented, a that, moreover, it was preferable to an augmentation of the Exp duty, because it extended to that part of the Imports which is c med within the Province, or carried to Cochin and Travancore, and which, if the duty in que were abolished, would be altogether exempted.

From Mr. Warden, in Cons., 18th August.
To the Chief Secretary to Government, in Diary Cons., 22nd August.

Yielding at least 10,000 Pagodas per annum.

646. For these and other reasons which were given in his letter, Collector recommended that the duty should be continued, and raised from 3½ to 6 per cent augmentation of which he appeared to be convinced that it was quite susceptible.

647. We were informed, in reply, that the proposition for increasi he rate of Transit duty levied at Palghaut being connected wit e revision of the Customs in the Province of Malabar, the Govern n Council would reserve his judgment until he should receive our se ments upon the whole subject, and in the meantime, the Governor in Council considered the e lanation of the Collector to be satisfactory.

From the Secretary to Government, in Cons., 22nd September.

648. In a letter to the Chief Secretary under date the 18th June last, we had the honor to submit a letter from the Collector of Malabar, reporting that the directions issued in conformity with orders from the Honorable the Court of Directors for the recovery of the difference paid to Mr. Murdock Brown on account of the deposit alluded to in the letter of the Honorable Court dated 7th April 1807, had been complied with, and that the amount being Rupees 2,007, had been carried to account.

In Diary Cons., 29th June 1808.
From Mr. Warden, in Cons., 16th June.

649. Under date the 28th April last, we submitted to the Honorable the Governor in Council a letter, with enclosures, from the Collector of Malabar, recommending encouragement to an undertaking in which Captain Watson had engaged, for the cultivation of Hemp in that Province; and the Governor in Council was pleased, at our suggestion, to exempt from assessment for a period of ten years such lands of the high ground in the Province of Malabar, as the inhabitants might cultivate with that article under their agreements with Captain Watson.

To the Chief Secretary to Government. From Mr. Warden, in Cons., 28th April. From the Secretary to Government, in Cons., 23rd May.

650. The Governor in Council was also pleased to resolve on our recommendation, that Hemp, the produce of Malabar, which might be exported from that Province by Captain Watson, should be exempt from the payment of the ordinary Export duties during a period of five years.

651. A certificate of the permission of Government for a Danish Mariner named Fredericks to reside in Malabar, during the period of his service with Captain Watson, was likewise granted.

652. With a letter from the Secretary to Government under date 4th June last, the Honorable the Governor in Council was pleased to transmit to us for our early consideration and report copy of correspondence on the subject of a late remittance from the Province of Malabar to the General Treasury.

In Cons., 20th June 1808.

653. The Governor in Council desired, in particular, that we would state whether a reform of the coinage of that Province would be liable, in our opinion, to have any detrimental effect in disturbing the tranquillity now so happily restored in that quarter, keeping in mind that this reference was founded on the circumstance of the exchange having been pointed out as one of the supposed causes of the last rebellion in Malabar.

654. Our reply to this reference is contained in an address to the Governor in Council under date the 20th June.

In Cons., 20th June 1808.

655. We remarked that there are about 20 gold and a greater number of silver coins received by the Collectors in different Provinces in payment of revenue.

656. That these coins are received at different rates; the rate being seldom if ever fixed entirely with respect to the intrinsic value.

657. That the consequence of these different rates of Revenue exchange is an occasional loss or profit to Government on remitting the coins from one Province to another; that with respect to individuals, the consequence of these different rates is a great trade in coin, carried on by the Shroffs, the profits of which are a tax on general commerce and a general loss to the country; that in some Districts it is supposed that this trade in coin amounts to ¼th the whole trade of the country.

658. That when coins are carried from one District to another where a different Revenue rate of exchange prevails, these consequences in some degree ensue; but as in most Districts the difference is not of very great, the profit or loss to Government is not of sufficient importance to call their constant attention.

659. That in Malabar, the Revenue rate of exchange differs so widely from the rates obtaining elsewhere; or, in other words, that the rate at which the local currency is converted in the Collector's account into Star Pagodas is so unreasonably high, that great inconvenience is immediately felt.

660. That in Malabar the new Veroy Fanam is the currency in which the Jumma is framed. The Ryots pay so many Veroy Fanams either in that same currency or in other coins which are received as the equivalent for so many Veroy Fanams, the local currency: these Veroy Fanams

again converted into Star Pagodas in the English accounts at a rate much higher than they ght to be: that 1,225 new Veroy fanams are taken in the English Accounts at Star Pagodas , whereas, 1,400 ms might be the real sum which should be considered equal to Star godas 100. This m of keeping accounts swells the amount of Revenue fallaciously. It is e indeed that, if the disbursements in Malabar are made at the same rate, Government do lose, or rather Government, derive a profit from the high rate at which they disburse, but s at the expense of those who receive payment from Government in coins valued at this orbitant rate; but when the coins received in Malabar at this exaggerated rate are carried of that Province, they are brought to account and disbursed at the true rate, or at least arer the true rate—Government consequently appears to lose the difference between the too gh rate at which they are received in Malabar, and the true rate at which they disbursed the ne coins in other Provinces—but would appear that the profit which Government might ive by disbursing at this exorbitant rate at Malabar is unfair, and that the loss which they m to sustain in remittances to other provinces is not real.

661. We further observe that the Ryots who pay Revenue have nothing to do with Star godas—they pay in Veroy Fanams, and in coins brought to account to Veroy Fanams in the st instance—it signifies not to them at what rate this local currency of Veroy Fanams is turned to Star Pagodas in the English accounts—they pay, it is supposed, so much of the produce of eir land or an equivalent: if they do not pay enough, their lands must be surveyed or otherwise sessed with reference to their ability, not with reference to the number of Star Pagodas, hich an erroneous rate of exchange might make it appear to be the Revenue of the country. eir interests are not all affected by the subsequent official operation of converting the Veroy nams into Star Pagodas which are unknown in Malabar except in the Company's accounts.

662. It was observed, however, that the Sepoys and others receiving money from the Company originally stipulated for Star Pagodas—they, therefore, ought in justice to receive an equivant for so many Star Pagodas, which they certainly do not get if the coins in which they are id are issued above 10 per cent—too high. The Ryots pay an equivalent for a certain share of e produce due to Government: if they do not pay enough the assessment must be corrected, the first instance, not in the subsequent official operation converting the local currency into ar Pagodas, but the Sepoys expect an equivalent for a certain number of Star Pagodas which ve been promised to them, and constant complaints and disputes have been the consequence the issue of coins in Malabar at these extravagant rates.

663. In the present instance with respect to Malabar, the Collector, we observed, could ithout doubt rectify the rate of exchange at once by turning the Veroy Fanams, the local currency, into Star Pagodas in his English account at the true, or at least a better rate than at present evails; but the amount of the Revenue would in consequence appear to be diminished in the mount of about sixty thousand Pagodas, and would be actually diminished in so far as respects, at part of it which is disbursed in Malabar at the Revenue rate of exchange. For these reasons we were of opinion that it would be more advisable to defer rectifying the Revenue te of exchange until the Collector had completed the new Settlement upon which he had een for sometime employed, and which would in reality increase the Revenue by an original peration of assessment nearly in the same sum, it was hoped, which would appear to be lost the official operation of rectifying the Revenue exchange between the local currency, Veroy anams, and the Government money of account, Star Pagodas. In the meantime, we remarked ose who receive pay from Government in Malabar would be subject to lose on the coins they ceive, and Government would continue to lose on the coins sent out of Malabar as they had ne hitherto.

664. The only palliation which we could suggest was, to empty the Collectors Treasury far as might be practicable before the operation of rectifying the Revenue rate of exchange ere performed, and to send the coins constituting the amount of surplus Revenue which could

not be disposed of in Malabar without loss to those places where they are valued highest, and would fetch most.

665. We observed that we had it in contemplation to address Government on the subject of the Revenue exchange generally; but that as the present orders required immediate attention, we confined ourselves to the subject of the Revenue exchange in Malabar, in which the same inconvenience had been all along experienced, from the extravagant rate prevalent in that Province as would appear by reference to the letters noted in the margin. These conveniences were in our opinion, only to be remedied by hastening the new Settlement of the Revenue of that Province, and the concurrent operation of rectifying the Revenue rate of exchange.

From Mr. Macleod, in Cons., 28th January 1202.
From Mr. Rickards, in Cons., 10th May 1803.
From Mr. Warden, in Cons. 3rd June 1805.

666. Respecting the danger of complaint or discontent among the people at altering the rate, we observed that if Government, by an official operation, made the people pay an extra assessment to make up the difference between the real and the nominal amount of the Revenues of Malabar, as carried to account in the English account, they would have cause to complain, because the payment of each individual would be raised at once about 10 per cent; not upon an investigation into his income and an assessment founded thereon, but by an arbitrary attempt to correct the errors of those officers, who, originally adopted a false mode of keeping accounts, at the expense of those who were already supposed to pay the full equivalent of the share of the produce of the earth, which is due to Government. We thought that by equalizing, and in many cases raising, the present assessment, on the principles already established with respect to Malabar, the Revenue might be increased in such a way that the real increase might in some measure make up for the apparent loss which would ensue—but we observed it must be done by rectifying and raising the assessment in the first instance—not by making any Ryot indiscriminately pay so many more fanams than ever he did before, in order to square the accounts and adjust an erroneous system of accounts with which the Ryots were entirely unconnected. If indeed the Ryots had originally agreed to pay so many Star Pagodas, it would be right, we observed, to make them so pay; but, as they had usually paid so many fanams as the equivalent for a certain share of the produce of their land, and as they probably never saw or heard of Star Pagodas, they would have reason to complain of an extra assessment to make up the difference between the real and nominal amount of the Revenues of Malabar, occasioned by the erroneous system of accounts adopted by the Officers of Government, not by the artifices of the people themselves.

667. Under the foregoing circumstances, we were of opinion that the loss which appeared from the remittance from Malabar had arisen from the rate at which the coins received were valued with reference to Veroy Fanams, and that it was probable a further loss would arise on that part of the Veroy Fanams, which composed the remittance, whose value *at Madras* had not yet been ascertained. We were also of opinion that provided the rate of conversion in payments by the inhabitants were not changed, Government were at liberty to make such alteration as might be deemed expedient in the rate of conversion in the accounts—that the difference would, as it had been in other Provinces, be carried to the head of Profit and Loss, and in Malabar would come under the latter denomination.

668. We did not receive any reply to the foregoing communication, but we trust that it will have been considered satisfactory.

669. In consequence of our recommendation, as were fully noticed in a subsequent part of this Report, the offices of Subordinate Collector in this Province ceased on the expiration of the late Fusly, and a new arrangement was made for the administration of the Sea Customs.

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ISLAND OF SERINGAPATAM.

670. Under date the 2nd February last, we received a letter from the Secretary to Government dated the 31st December, enclosing for our information copy of a Regulation which had been submitted for the confirmation of the Governor General in Council for modifying the constitution of the Court established at Seringapatam, and for extending the jurisdiction of the Court of Sudder Adawlut to that station, and desiring that we would frame such regulations as we might consider necessary for realizing the Revenue at that station, under the proposed change in the constitution of the Court.

In Cons., 2nd February.

671. We observed that in Regulation, transmitted to us, provision was made for the collection of the assessment, denominated Quit-Rent, on the shops of Tradesmen; but we observed to Government that there were other items of Revenue, viz, the Arrack and Toddy, the Betel and Tobacco and the Land Revenue.

672. The Revenue from Arrack and Toddy, we explained to be rented, as elsewhere under the established restrictions regarding the number of Stills and Shops, and the rates of sale; and the Revenue from Betel and Tobacco to be raised by means of a duty under the provisions of Section 13, Regulation XII. A. D. 1803, which continued to have operation at Seringapatam and a few other populous stations.

In letter to Government, in Diary Cons., 1st Dec. 1806, and from Government, in Cons., 2nd January 1807.
NOTE—Neither Reg. XII nor Reg. XI of 1803 has been officially rescinded, their operation has been merely in certain respects suspended by written orders.

673. It did not appear to us that any particular rules were required for the management of these sources of Revenue at Seringapatam different from those contained in the General Regulations which had been prepared and submitted.

674. We remarked that the Land Revenue, amounting to little more than 2,000 Pagodas per annum, had been always collected, but that if any arrear should accrue, it would of course be in the power of the Collector to distrain, under the provisions of Regulation XXVIII, A. D. 1802, the operation of which had been rendered general by Section 6, Regulation II. A. D. 1806.

675. From the explanations above stated, we presumed it would appear that a separate Regulation for realizing the Revenue at Seringapatam was unnecessary. Instead, however, of the concluding clause of the last Section of the Draft transmitted to us, we observed it might perhaps be better if the following were substituted, viz.

676. "The Revenue from Arrack and Toddy, and from Betel and Tobacco, shall be collected "agreeably to such Regulations as are now in force, or as may be hereafter enacted for the "management of these branches of Revenue, in the territories, generally, subject to this Presidency; and the same rules shall be observed with respect to the assessment and recovery of "Land Revenue as are prescribed in the Regulations of 1802, rendered general by Sections 4 "and 6, Regulation II. A. D. 1806."

677. It was usual in cases of the foregoing nature to consult the opinion of the local authority, a reference had accordingly been made to the Collector, which was the occasion of the delay in replying to the orders of Government. His communication on the subject, was submitted for the information of the Honorable the Governor in Council, on the occasion herein adverted to.

To Col. Symons, in Dy. Cons., 4th Feb. 1808.
From Col. Symons, in Cons., 17th March 1808.

678. We were informed, in reply, that the Regulation for amending the constitution of the Court at Seringapatam having been granted, before the receipt of our observations on the Revenue administration of that place, the clause which we had proposed to annex to that Regulation could not be adopted, but that it was the intention of the Governor in Council to pass a Regulation containing the provisions which we had recommended

From Govt., in Cons., 9th May 1808.

679. The different changes and reductions in the Establishments of this Presidency having deprived several Civil Servants of rank of the office which they held, it was considered by the Honorable the Governor in Council to be his indispensable duty to appoint a gentleman of the Civil Service to the office of Judge and Collector at Seringapatam in the room of Colonel Symons. Accordingly, Mr. T. Newnham succeeded to this station from the 1st to the present month.

PRESIDENCY.

680. In the month of March last, we received a letter from the Secretary to Government dated 2nd December, accompanying Resolutions of Government relative to the disposal of the unappropriated ground belonging to the Company within the limits of the Supreme Court, which Resolutions were immediately communicated to the Collector, with instructions to report the extent of the ground, its estimated value, and the prospect there might be of its early disposal.

To Mr. Ogilvie, in Diary Cons., 24th March.

681. By a letter received in reply and submitted under date the 4th July, it appeared that as the right to much of the ground at present considered to belong to the Company might probably be hereafter disputed, the Collector had been induced to consult the Company's Solicitor, and had by him been recommended to enclose the ground with a temporary railing and to affix a notice that it was so enclosed as being the property of the Company; this it was observed, would have the effect of bringing forward the claims of such as might pretend to have any right thereto.

From Mr. Ogilvie, in Cons., 30th June.
To the Chief Secy. to Government, in Diary Cons., 7th July.

682. To proceed to dispose of the ground without some precaution of this nature might, as the Collector remarked, involve the Company in unnecessary litigation and eventual loss; the measure, therefore, was recommended, and sanction requested to the expense attending it, estimated at 90 Pagodas.

683. We remarked at the same time so soon as the right of the Company should be considered to be sufficiently established, the extent in value of the ground would be reported, and measures taken for disposing of it to the best advantage.

684. The measure proposed for drawing forth any dormant claims on the ground considered to belong to the Company was approved by Government; and at the same time that we communicated the necessary order on that subject to the Collector, we directed him to proceed, in conformity with the previous instructions, to dispose as soon as practicable of such part of the ground the Company's right to which is undoubted.

From Government, in Cons., 29th August.

685. Under date the 13th June we submitted to the Honorable the Governor in Council a letter, with enclosures, from the Collector of Madras, respecting the demand outstanding against Messrs. Latour & Co., Dalrymple and Grieg, and Lieutenant Fraser on account of ground on the South Beach purchased by them respectively.

To the Chief Secretary, in Diary Cons., 16th June.

Messrs Latour & Co...	...13,011-40-40
Captain Fraser	... 8,889-8-50
Messrs Dalrymple and Grieg	5,067-8-50
Star Pagodas...	26,968-12-60

686. In liquidation of these demands, it appeared that an arrangement was proposed to Government by Messrs Latour & Co., under date the 16th April 1807, for transferring certain houses in the fort valued by them at 23,000 Pagodas, leaving as would appear a difference to be paid in money to the amount of Pagodas 3,968-12-60—it appeared also that this valuation was referred by Government to a Committee of arbitration, and by that Committee pronounced to be moderate.

687. Considering the high value at which the ground was rated, and other circumstances adverted to by the purchasers, we were disposed to recommend the acceptance of the proposal of Messrs. Latour & Co. especially as there did not appear to be an early prospect of obtaining a liquidation of the demands by any other means.

688. The expectations which the purchasers preferred with respect to the construction of an embankment for the defence of their property against the inroads of the sea, were submitted for the consideration of the Honorable the Governor in Council.

689. As it appeared from subsequent communications that the arrangement for exchanging the house belonging to Messrs. Latour & Co. within the fort for ground on the South Beach was not likely to be acceded to, instructions in conformity with the orders of Government had been transmitted to the Collector of Madras, to require payment of the sums due by those gentlemen, by Messrs. Darlymple and Grieg and Lieutenant Fraser, respectively.

From the Chief Secretary, in Cons., 29th August.
From do do Cons., 23rd October.

690. In consequence of a recommendation from the Collector of Madras, submitted to us in a letter under date the 23rd June last, we authorized an augmentation of the daily tax on Punch houses from two to two and a half Pagodas and the raising of the retailed price of Foreign Arrack vended by the Punch house-keepers from one and a half to one Fanam sixty Cash per dram.

From Mr. Ogilvie, in Cons., 27th June
To Mr Ogilvie, in Diary Cons., 7th July.

691. We likewise authorized the extension of the limits of the Arrack Farms under charge of the Collector of Madras to the Tobacco Mootahs, a measure which, together with that above stated, was approved and confirmed by the Governor in Council.

To the Chief Secy., in Diary Cons., 7th July.
From the Secy. to Govern-

692. It may be proper to remark that the measure adverted to is calculated to produce an increase of Revenue to the amount of from six to seven thousand Pagodas.

693. In an address under date the 15th ultimo, we had the honor to submit, for the consideration of Government, the Report and Statements of the Collector of Madras on the Revenues of the late Fusly 1217.

694. The Revenue jurisdiction of the Collector of Madras is co-extensive only with the local limits of the Supreme Court of Madras and comprehended within a radius not extending more than six or seven miles from the Presidency—this circumscribed extent of the limit, and the inconsiderable amount of the collection, induced the Board some time ago to recommend to Government the discontinuance of separate Collector and Establishment, and the incorporation of the trust with that of the Collector of Government Customs.

To Government, in Diary Cons., 2nd May 1808—See 943 Para.

695. It was with concern we had to point out to the Honorable the Governor in Council the balances comparatively so large now outstanding, and which under existing circumstances we remarked must continue to accumulate in this Collectorate.

696. We had frequently requested the notice of Government to the great inconvenience and loss experienced in the collection of these Revenues from the circumstance of no regular tribunal being established for the adjudication of causes connected with the Revenues at the Presidency, and under date 4th September 1807, in compliance with orders for the purpose we submitted the Draft of a Regulation calculated to remedy this defect.

To Government, in Diary Cons., 2nd April 1807.
To Government, in Cons., 10th October 1807.

697. The address of the Collector which we had the honor to submit, we remarked, would demonstrate the prejudice of its operation on the Revenues of the Fusly 1217 which we were then about to revise, and of which we subjoined an Abstract Comparative Statement with the Settlement of the preceding Fusly.

Abstract Comparative Statement of the Revenue under the Collector of Madras for Fusties 1216 and 1217.

	Jumma for Fusly 1216.			Jumma for Fusly 1217.			Collection on account of Fusly 1217.			Jumma of 1216 more than Jumma of Fusly 1217.			Jumma of 1217 less than Jumma of Fusly 1216.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Arrack and Toddy	1,04,075	28	40	78,664	32	2	77,557	2	47	...	...		25,410	41	38
Sales of Land	32,225	20	34	1,843	1	79	1,843	1	70	...	...		30,481	18	44
Company's fees for Grants and Hegg hill Certificates	200	0	0	90	0	0	90	0	0	...	...	...	110	0	0
Quit-rent	17,925	29	11	17,904	2	38	6,897	40	64	...	...	...	21	26	53
Salt Revenue	6,470	10	51	12,741	33	55	12,741	33	55	6,271	14	1	...	...	...
Shotrium Rent	60	0	0	60	0	0	30	0	0	...	...	...	...	...	...
Fencible Corps	5,430	28	56	...	...		868	0	6	...	...	...	5,430	28	56
Extra Revenue	37	4	60	65	16	10	65	16	10	28	11	30	...	...	...
Total...	1,66,524	41	12	1,11,368	41	15	[illegible]		5	6,299	0	25	61,454	25	31
												Deduct Increase..	6,299	25	34
												Nett Decrease..	55,154	44	77

698. By the foregoing statement it appeared that the Settlement of Fusly 1216 amounted to Star Pagodas 1,66,524-41-12—that of Fusly 1217, to Star Pagodas 1,11,368-41-15.

699. In the Settlement of the preceding year, however, the receipts expected from sales of land and collections for the Fencible Corps constituted a considerable item and appeared to have yielded Star Pagodas 35,667-44-20 ; while in the latter year they were estimated, the former at Star Pagodas 1,843-1-79, and the latter had been abrogated—these, therefore, we remarked might be considered as contingencies, not susceptible of the influence of the Collector's management or control, and render the actual deficit of Fusly 1217 less than it really appeared.

700. With respect to the Company's land, almost all the ground on the North Beach, and a large portion of that on the South Beach, being the most valuable part of that land within the Black Town, had been sold ; of what remained some was for sale conditionally ; some appeared unsaleable at the stipulated price ; and some was in suspense on account of claims to the proprietory right.

701. The decrease amounting to Star Pagodas 25,410-41-38 on the Revenue from Arrack and Toddy was ascribed to various causes.

702. With regard to Arrack, it was ascribed to the change introduced by the late Collector of Batavia Arrack for the common Country Arrack, an innovation, which had been since countermanded. It was also in some degree owing to the facility of eluding coercive measures for the recovery of arrears.

703. With regard to Toddy, it was justly attributable to the devastation occasioned by the violent hurricane of December 1807, when upwards of 20,000 trees were either destroyed or injured.

704. The re-establishment of the old mode of retailing Country Arrack would, we hoped, retrieve this branch of the public receipts ; and in the natural course of the seasons, the cocoanut plantations, we remarked, would recover their productive energies—we understood the Toddy Revenue had been almost doubled in the arrangements in the new Fusly.

705. The Revenue from Quit-rent was that which the Collector found so much difficulty in collecting from inadequate powers—of this, the people were sensible, and availed themselves to withhold the just demands of Government—of Star Pagodas 17,904-2-38, the demand for Fusly 1217, no more than 6,897-40-64 was collected—the lands are chiefly occupied by the gardens of Europeans, from many of whom it was difficult, as the Collector observed, and from some impossible without the power of distraint to collect any quit-rent whatever.

706. In the Salt was an apparent, not a real increase—the difference being receipts at Madras, of Salt sent hither from the Northern Division of Arcot for sale.

707. The gross decrease of Fusly 1217 appeared by the foregoing abstract to be Star Pagodas 55,154-44-77.

708. We subjoined an abstract, hereunder [illegible]ed, showing the Jumma of gross Collections, Charges and Nett Revenue from the branches of [illegible]ue in this Collectorate for the last six years with the average amount thereof for one year com[illegible] with the Revenue of Fusly 1217.

Collectorate of Madras.	Settlement.			Collection.			Charges.			Nett Revenue.		
	S. Pagodas.	F.	C.	S. Pagodas.	F.		Pagodas.	F.	C.	S. Pagodas.	F.	C.
Fusly 1211	1,49,771	41	45	1,45,797	28	[illegible]	11,650	23	5	1,34,147	5	74
„ 1212	1,30,862	33	57	1,27,778	38	37	115	11	41	1,16,663	26	76
„ 1213	1,26,458	34	4	1,25,588	35	77	[illegible]	7	2	1,12,668	28	75
„ 1214	1,35,846	33	59	1,26,145	25	11	16	16	59	1,09,400	8	32
„ 1215	1,35,846	24	43	1,28,259	23	79	15,341	32	39	1,12,917	36	40
„ 1216	1,66,524	41	12	1,65,109	23	17	19,543	15	23½	1,45,566	7	73½
Tot. l...	8,44,857	28	60	8,18,679	40	60	87,310	1[illegible]	9½	7,31,363	24	50½
Average...	1,40,809	27	23	1,41,195	2	38	14,663	35	39	1,26,531	11	79
Fusly 1217...	1,11,368	41	15	1,00,093	5	6	19,668	19	13	80,424	30	73
							Increase.					
Decrease..	29,440	31	8	41,101	42	32	5,004	28	54	46,106	26	6

709. It thence appeared that the average collections of six years had been Star Pagodas 1,41,195—the average charges Star Pagodas 14,663, and the average nett Revenue Star Pagodas 1,26,531-11-79.

710. Whereas the gross collections of Fusly 1217 were Star Pagodas 41,101 the nett collections 46,106 below this average—and the charges of that year Star Pagodas 5,004 above the average.

711. Upon the subject of the charges we observed to Government that we had required the Collector, in common with all other Collectors, to afford full and explicit details and information, that we had exhorted him to the strictest economy, that his were the only details which had not yet been received, and that we flattered ourselves that the result of our orders and review on this important subject, which we should soon do ourselves the honor to submit, would not disappoint the reasonable expectations of the Honorable the Governor in Council.

712. To the communication here recited, we have not as yet received the orders of Government in reply.

From the Chief Secretary, in Cons., 23rd June 1805.

713. By a letter from the Chief Secretary to Government under date the 15th June last, we were informed that the Honorable the Governor in Council had judged it proper to unite for the present the duties of Superintendent of Police with those of Collector of Madras, in order that the separate office of Superintendent might be discontinued, and other reductions effected in the Police establishment; and in order that we might be informed of the nature of the instructions which had been issued regarding the establishment of those offices, an extract was transmitted to us of the letter which had been addressed to the Collector on this subject, containing also other points connected with the execution of his Police charges.

SALT REVENUE.

714. Under date the 6th April, we received a letter from the Secretary to Government, transmitting for our consideration and report an extract from a letter addressed to the Honorable the Governor in Council by the Acting Resident at Mysore, respecting a claim of the Mysore Government to indemnification for the relinquishment of duties on Salt in that territory.

In Diary Cons., 29th May 1805.

See letter, 22nd August, in Diary Cons., 26th August 1805, Para. 14.

715. In our address to the late Government under date the 29th May 1806, we had distinctly explained that the object proposed by us, in our previous address of the 22nd August 1805 was to procure the abrogation of the duty levied on Salt *passing through* the territory of Mysore, an accommodation which we conceived might be yielded gratuitously or almost be obtained at an inconsiderable expense.

To Government, in Cons., 2nd May 1806.

716. We had observed on that occasion that to the interests of the Monopoly, it was of little consequence whether the duty on Salt *consumed* in Mysore were continued or abolished, and we concluded with an opinion that preferably to acquiescing in the proposed communication, it were advisable to relinquish the proposed arrangement altogether, as involving a considerable and permanent loss, without the prospect of any commensurate advantage to the Company.

717. We had conceived that, under this explanation, the Government of Mysore would have continued to levy its duties on Salt, as heretofore, with the view which might have been taken by Government of the question, we were unacquainted, not having received any reply to the communication above recited—we were nevertheless induced, on the late occasion, to offer the same opinion as before, that the proposed commutation of the duties would entail a loss on this Government without any adequate return.

718. We observed that it would be for the consideration of the Honorable the Governor in Council, whether the demand for suspended duties amounting, as we perceived, by the Resident's letter on the 30th March last, to Star Pagodas 33,892-28-61 should be paid.

From the Chief Secretary to Government, in Cons., 20th June. From do. do. do., in Cons., 30th June.

719. We were subsequently given to understand that the arrangement for the commutation of the Mysore duties on Salt had been relinquished, and that the collection of those duties had recommenced from the 15th June last.

720. In a letter from the Chief Secretary to Government under date the 12th May last, we were informed that the Governor in Council being of opinion that the continuance of the appointment of a General Agent for the management of the Salt Monopoly was unnecessary, it had been resolved that the Agency should be abolished from the end of that month, and the collection of the Salt Revenue placed under the entire management of the Collectors, subject to our general control.

721. The Governor in Council thought it proper that the Collectors should be remunerated by a commission on the Salt Revenue, and desired that we would state our opinion regarding the amount of the commission which might be a just compensation for their trouble, and a sufficient excitement of their diligence and exertion.

722. The Governor in Council thought it advisable that the amount of the fixed commission to be at present allowed, should be moderate, and that it should be progressively augmented according to the augmentation of that branch of Revenue, in order that the extent of the remuneration might be, as far as possible, proportioned to the success of the Collectors in the execution of the important duty to be entrusted to them.

723. It was remarked that the discontinuance of the Salt Agency might probably afford the means of making a considerable reduction in the establishment attached to that office, and the Governor in Council accordingly desired that we would carefully revise it and report our opinion regarding the amount of the reduction we might judge practicable.

To Government, in Diary Cons, 23rd May 1806.

724. To this letter we replied under date the 19th May.

725. We had already, in a letter under date April, anticipated the views of the Honorable the Governor in in recommending that the several Collectors might be permitted draw a commission on the Revenue from Salt, being sensible that, in doing, we were acting upon the wise maxim of combining their interest with their duty—observed that we should long ago have proposed this measure, had not the restrictions with which contravened it—we had recommended the amount of commission to the amount of allowances collections, to be drawn only at the end of the Fusly year. to be 1½ per-cent on the nett

To Government, in Diary Cons., 2nd May.

726. We confessed that we were not entirely prepared for the abolition of the office of General Agent. We were of opinion that the Monopoly, in a territory so open and exposed, could not have too many checks—under that arrangement the amount of the Salt Revenue exceeded our most sanguine expectations; and we had only to express our hope that similar success would attend our zealous exertions to attain it under the plan now prescribed.

727. In the letter of the Chief Secretary above quoted, the expectation of the Honorable the Governor in Council is expressed "that the discontinuance of the Agency might afford the "means of making a considerable reduction in the Establishment attached to that office."

728. We remarked that the General Agent, availing himself of the Establishments of the Collectors respectively, entertained himself only a few writers at the monthly expense of about 129 Pagodas, which would of course cease from the end of the current month.

729. We informed the Honorable the Governor in Council that we had circulated the orders respecting the abolition of the Agency to the respective Collectors with the necessary instructions for taking upon themselves the immediate responsibility and conduct of the Salt Revenue, under our orders, and we expressed our hopes that, with the additional encouragement now held out to them, this important source of the public finances would continue

From Mr. Murray, in Cons., 16th May.
Do. do. 16th do.
Do. do. 19th do.
Do. do. 19th do.

730. We had the honor on this occasion to transmit several letters and enclosures from the General Salt Agent upon which the orders of Government were requested.

731. The native ship owners of Coringa requested the assistance of Government to advance them the sum of Star Pagodas 1,500 or 2,000, for the purpose of constructing and repairing vessels for the Salt Trade with Bengal.

732. The expediency of this measure had been supported both by the recommendation of the Salt Agent and of Collectors of the Districts, and as the dependents of Government upon these Dhonies could not but be acknowledged, we considered every reasonable indulgence and encouragement to be expedient.

733. A sum amounting to Pagodas 5,215-9-33 collected under the item of Salt Russooms remaining unappropriated and in deposit, we acquainted Government that we had authorized the disbursement of such proportion of it on the above account as might be necessary to be advanced under proper security.

734. A petition enclosed in one of the General Agent's letters described a vexatious delay alleged to occur in unloading the country vessels in the Bengal river, in consequence of which, the owners lost considerable advantage in their return adventures; and the vessels were exposed to material injury.

735. This delay appeared to be attributed to an inadequate supply of scales at the several Golahs in the river where the vessels generally arrive about the same period. We suggested to the Honorable the Governor in Council the expediency of having this circumstance represented for the information of the Supreme Government.

736. In a further petition an application was made for an augmentation of the price of freight paid by Government, but we observed we were not at present prepared to recommend any further addition to the augmentation recently conceded.

737. We had not until very recently received from the General Agent the Moyen Zabitahs of the Collectors for the Fusly 1217, amounting to Star Pagodas 32,547-18-72, being on a comparison with the previous Fusly less by Star Pagodas 1,133-34-74.

738. We observed that we had taken measures for the early transmission of these documents for the future Fusly, that they might undergo the necessary revision, and in the meantime we requested the sanction of the Honorable the Governor in Council to the amount of the establishments above mentioned.

From Government, in Cons., 20th June.

739. To the communication which we have here recited, a reply was received under date the 4th June.

740. It was remarked that the nature of the reference to us respecting the commission to be allowed to the Collectors on the Salt Revenue did not appear to have received our consideration, and the Governor in Council was, therefore, induced to repeat his desire that we would submit our opinion with respect to the principle of granting to the Collectors a more limited commission on the present amount of Revenue derived from the sales of Salt, and of increasing the rate on the future augmentation of the public receipt from that source.

741. The Governor in Council approved the authority given to the General Agent for affording pecuniary assistance to the owners of vessels employed in conveying Salt to Bengal on sufficient security for its repayment, and informed us that he would be prepared to sanction the temporary disbursement on this account.

742. We were further informed that the Governor in Council had deemed it to be proper that the representation which we had submitted relative to the delay experienced in unloading the Salt vessels at Calcutta, should be forwarded for the information of the Supreme Government.

743. As we did not recommend an augmentation of the freight of Salt exported on vessels belonging to native owners to Calcutta, we were informed that the Governor in Council would defer the consideration of this subject.

744. The Governor in Council approved our having required the transmission of the Moyen-Zabitahs of servants employed in the Salt Department at a more early period in future years, as he had the fullest reliance that reductions would be effected to the utmost extent that might appear practicable, and, for the present year, he sanctioned the expenditure on this account at the estimated expense of Star Pagodas 32,747-18-72, being below the expenditure on this account in the expired year Star Pagodas 1,133-34-74.

745. In consequence of the orders which we received in the letter above recited, to submit our opinion with respect to the principle of granting the Collectors a more limited commission than that which we had proposed on the present amount of Revenue from Salt, and of increasing the rate on the future augmentation of receipts from that source, we again addressed Government on the subject under date the 21st June.

To the Chief Secretary, in Diary Cons., 27th June.

746. We enclosed a Statement showing the amount of nett Revenue derived from Salt in each District during the two Fuslies 1215 and 1216, and the amount of commission thereon, calculated at the rate of 1½ per cent.

747. The nett Revenue in Fusly 1215 amounted to Star Pagodas 4,38,805, and the nett Revenue in Fusly 1216, to Star Pagodas 3,56,362.

* Note.—Fusly 1217.

		S. Pags.
Net Revenue to the end of April last	... ...	3,88,000
Low Estimate. May	... ...	60,000
June	... ...	
12th July	... ...	
		4,48,000
Nett amount of Salt Revenue in Fusly 1215	... ...	4,38,805

748. The defalcation of this Revenue in Fusly 1216 was considered to have been chiefly attributable to the extreme drought of the season, by which the Brinjaries were prevented from resorting to the pans as usual; but we observed there was every prospect that the nett Revenue of Fusly* 1217 would be at least equal to that of Fusly 1215.

749. Assuming, therefore, the Revenue of Fusly 1215 as the probable standard amount of Salt Revenue at the present selling price, it would be seen by the Statement that a commission thereon at 1½ per cent., whilst it would not afford a very large addition to the emoluments of Collectors in the few instances where large quantities of Salt are sold, would, to all the rest, be inconsiderable, and if reduced below that sum, would scarcely yield an amount of sufficient consideration, or at least such as should be calculated to operate as an incentive to active exertion and circumspection.

750. It was from this general view chiefly that we had been led to consider as unnecessary any reduction of the rate of commission below that allowed on all other branches of Revenue. We observed, however, that, if the Honorable the Governor in Council should continue to attach weight to the principle before stated, we should be led to suggest that a commission of one and a half or at least of one per cent., might be allowed to Collectors on all nett receipts not exceeding the amount which may be considered to be the standard revenue from Salt in their respective Districts, and that in all nett receipts exceeding that amount, they be allowed a commission of two per cent.

751. It was, however, to be remarked that there would be some difficulty in fixing on *a fair* standard of the amount we considered as the "present Standard Revenue" of *each District*; for we observed as the enclosed Statement would show that the receipts had varied in an extraordinary degree in the two last years, the proportion of increase in some Districts being nearly co-extensive with the proportion of decrease in others.

752. It was further to be remarked that although a considerable improvement of this branch of Revenue might be expected to result from the vigilance of the Collectors in checking illicit sale, and other abuses, which there could be no doubt at present prevail, yet a still further augmentation of the Revenue might, at a future period, be anticipated from an increase of the Monopoly price; and while it must be admitted that the Collectors could have no claim to the increased commission on an augmentation of Revenue of this nature not at all dependent on their exertions, it was nevertheless obvious that it would be difficult to distinguish, with any degree of precision, the proportion of increase which might be attributable to the zeal of the Collectors, as to fortuitous causes, from that which might be the exclusive result of the increased rate of sale.

753. On a consideration of these circumstances, it occurred to us that unless some invariable rate of commission were determined upon with relation to the whole collections indiscriminately (the emolument from which if exceeding a certain amount might be limited), it were better that the compensation to the Collectors should be regulated annually on the accounts of the Department being submitted, with reference to which, and to the Reports which would accompany them, a judgment might be formed of the causes of any increase or decrease of Revenue, of the general merits of each Collector's management and of his claims for extra compensation.

754. We were informed, in answer, that after a full consideration of the most expedient mode of arranging the commission to be allowed to the Collectors on the sale of Salt, it appeared advisable that a liberal commission should be allowed on the future increase of Revenue arising from that source, in preference to granting a more limited commission on the present sales.

From the Chief Secretary, in Cons., 4th August.

755. The Governor in Council accordingly decided to allow to the Collectors a commission of five per cent on the nett Revenue which might be realized from the sales of Salt exceeding the standard of last Fusly.

756. We are concerned to observe that the accounts of the Collectors are not yet completely received so as to enable us to prepare a General Statement of the Salt Revenue to the end of the late Fusly—we have, however, the satisfaction of knowing that the result would be favorable.

757. On the subject of the Salt Revenue we had issued various orders to the Collectors, a general as well as particular, and we are sanguine in our expectations that, under a vigilant control on the part of the local authorities, this important branch of the public finance will be very considerably improved.

VILLAGE RENTS.

758. Under date the 25th April last, we had the honor to acknowledge the receipt of the Orders of Government conveyed in Mr. Secretary Greenway's letter dated 28th November and 5th December, enclosing copies of the Reports of Mr. Hodgson on Coimbatore and Tinnevelly.

759. On some of the subjects discussed in those reports and referred for our consideration, we had anticipated the orders of the Honorable the Governor in Council respecting them, and we adopted the necessary measures to enable us hereafter to report with regard to others.

760. On the same occasion, we were directed to state our sentiments as to the expediency of changing the detailed system of Revenue economy which had been prosecuted for several years, in the new territorial acquisitions of the Company, with a view to the more complete development of their resources; according to which system, the rents assessed by Survey were collected from each Ryot, by Tahsildars paid by the Collectors of Government, and to consult the propriety of substituting a plan of Settlement, approximating more nearly to that of Estates permanently assessed, of farming out the lands for a term of years to men who should be interested in preserving and improving the resources of the country.

761. Our sentiments on this point constituted the subject of the address above referred to; the topic, indeed, had been so amply and ably discussed on former occasions, that we entered upon it with diffidence, and more from the necessity of obeying the commands, and procuring the orders of Government, than with the idea of illustrating it with new observations.

762. The Provinces, we observed subject to the Government of Fort Saint George, with the exception of Canara, Malabar, and other Districts in which the traces of private property still existed when they came under our Government, exhibited nearly the same system of landed property and Revenue policy—the land was the property of the Circar and of the Ryots—the interests in the soil was divided between these two, but where the Circar share absorbed nearly the whole* landlord's rent, the Ryots possessed little more interest in the soil, than that of hereditary tenancy.

* Note.—By the whole of the landlord's rent is meant the whole produce after deducting the expenses of cultivation under bare subsistence for the cultivator.

763. The country was divided into villages—a village geographically is a tract of country comprising some hundreds or thousands of acres of arable and waste land—a village politically we described as a little republic, or rather corporation, having within itself its Municipal Officers and corporate artificers: its boundaries are seldom altered, and though sometimes injured or even desolated by war, famine, and epidemical disorders; the same name, boundaries, interests, and even families continue for ages.

764. The Circar share or land rent was generally received from paddy land in kind, at rates varying from 40 to 60 per cent. of the gross produce after deducting certain portion distributed before the threshing commences. The share or tax of the Circar from dry grain land was generally received in cash, either at so much for a fixed measure of land, or so much for the same measure of land, but varying with the produce.

765. We stated that the Circar rent or share, generally absorbed the whole nett produce or landlord's rent, because in bad years a remission became necessary; and the assessment was in many places so heavy that the Circar officers were more fearful of losing what the present occupant paid, than hopeful to get more from a new Ryot.

766. There appeared to be three modes of collecting this share or rent which had existed prior to the introduction of the system of permanent rents.

767. Of the three former modes the first is the *Ryotwar Kulwar* or Individual Settlement—the second is the *Mowzawar Gunganah* or Village Settlement—the third is the *Ijarah Muttah Zemindary* or farm of several villages.

768. Under the *Ryotwar* Settlement the officers of Government were supposed to settle and collect the rent from each farmer.

769. Under the *Mowzawar* the officers of Government farmed out the lands of the whole village to an individual, who again sub-rented each field and settled with each Ryot, or to the community of the village who settled among themselves the land and rent they were respectively to occupy and to pay.

770. Sometimes neither Individual nor Village rents were adopted; the Circar farmed out tracts of country containing several villages to great farmers who were sometimes strangers; Soucars who had advanced money, or persons who made this kind of farming their profession—sometimes they were Revenue officers of various descriptions but generally termed Zemindars.

771. Previously to the introduction of the Permanent Settlement, the ancient hereditary Zemindars, were farmers of this description—because, their cowles were annual, or for the period of a few years—because Government, at its discretion, raised or reduced the amount of the tribute—and because Government, when necessary, exercised the power of removing an obnoxious member of the family, or on just cause, even the whole family, from the management of the Zemindary. These

ancient Zemindars, however, as they were more permanently connected with the lands and less liable to removal than mere farmers, were less oppressive in their exactions from the cultivators.

772. The Government seeing the evils of these temporary Settlements, introduced the permanent system of Revenue, which was perpetuating the third system on an improved principle, by making the farms hereditary and limiting the demand on the hereditary farmer of the Revenue.

773. Because the Zemindars thus confirmed or created, wherein the new Revenue and Judicial Code of Regulations, styled proprietors of their respective lands; some have supposed that the rights of the people had been thereby impaired. But those Ryots, on the contrary, as we conceived, had been strengthened rather than invalidated by that code.

774. Among numerous papers which had been composed on this subject, we received and had the honor to submit, a Report from Colonel Munro, written a short period before his departure for Europe, in which he proposed a new plan for the Permanent Settlement of the Ceded Districts—of this plan we offered a concise account without discussing all Colonel Munro's arguments, for and against the Permanent Settlements hitherto established.

From Col. Munro, in Cons., 4th February 1808.

775. Colonel Munro began with stating his opinion respecting the property in the soil, and we concurred with him in thinking that the Government was virtually the proprietor in the Ceded Districts, and in the other Provinces where the Circar demand had been raised so high as to absorb the whole landlord's rent—in fact we remarked a low rate of assessment, is the sole cause of actual property in land.

776. We remarked that by the present assessment in the Ceded Districts the Company draw the full landlord's rent which might be calculated on an average [illegible] per cent. on the gross produce; but that in order to constitute property in the soil, it would be necessary to remit such a portion of rent as should reduce the demand of Government to about ½ of the gross produce. This remission which would amount to about 25 per cent. of the present Survey rent, we observed would give the persons constituted proprietors such an interest in the soil as might justly be termed landed property, viz.

Total gross produce	... 100
Government rent according to the present assessment is ...	... 45
Deduct 25 per cent. as the remission proposed	... 11¼
Government share or land tax by the proposed assessment ...	... 33¾

777. The principles of this plan for a permanent Ryotwari Settlement of the Ceded Districts were to remit 25 per cent. on the Survey rate of assessment, with a still greater remission on lands watered by machinery —to permit the Ryot to retain or relinquish land according to his circumstances, and to consider each Ryot the absolute proprietor of the land, he occupied so long as he pays his Revenue.

778. No remissions for bad crops or other accidents were proposed to be allowed, on ordinary occasions—should failures occur, which could not be made good from the property of the defaulter, the village in which they might happen would be liable for the loss to the extent of 10 per cent. additional assessment, but no further on the Revenue of the village.

779. The waste land should be retained as the property of Government, and the rent, or, more properly speaking, the Land tax of such as might hereafter be occupied, should be added to the public Revenue.

780. The repairs of all tanks not rendered private property should be made by Government. Tuckavy should be gradually discontinued—the village officers to remain as heretofore under the Collector's private orders, who, might distrain the property of Ryots, should discharge the public demands against such Ryots, and give security for doing so before they were allowed to begin the distraint.

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781. This was the outline of the plan proposed by Colonel Munro for the Settlement of the Ceded Districts; he then endeavoured to show by calculations that a Settlement on these principles would not only tend incalculably to invigorate the agricultural resources of the country, but would actually afford a greater immediate Revenue to Government than a Zemindary system, formed on the principles of that already introduced into other Districts.

782. Colonel Munro shewed by a calculation, to which we referred the Honorable the Governor in Council, that if a permanent Zemindary Settlement were formed on the principles hitherto observed, it would amount to Star Pagodas ... 10,24,050

If a Ryotwari were formed on the principles proposed, the amount of the Settlement would be... 11,15,608

783. But even if the nett Revenue immediately expected from either system were reckoned the same, on account of the charges incident to Ryotwari, or to answer any mistake in the calculation, yet still the Zemindary rent would be no more, ten years hence than it is at first—whereas the Ryotwari would have risen within that period about 3 lacs of Pagodas from the encouragement which the remission would afford to agriculture.

784. It was the high assessment upon the land which Colonel Munro justly considered the chief check to population—were it not for the pressure of this heavy rent, population, we thought ought to increase even faster than in America—because the climate is more favorable, and there are vast tracts of good land unoccupied, which might be ploughed at once without the labor and expense of clearing away forest—as there are above three millions of acres of this kind in the Ceded Districts, he was of opinion that a great increase of population, and consequently of Land Revenue might be expected in the course of twenty-five years from the operation of the remission. But a remission to a few Zemindars he apprehended would not remedy the evil nor remove the weight which at present depresses population.

785. Under the system proposed, Colonel Munro conceived the cultivation and population would increase so much, that in the course of twenty-five years, lands formerly cultivated amounting to Star Pagodas 5,55,962 would be retrieved and occupied, together with a considerable portion of waste never before cultivated. The extension of cultivation however it was observed would not make the farms larger, and thereby facilitate collection. The enlargement of farms or estates is at present prevented by the want of property—hereafter it would be prevented by its division.

786. This was the outline of Colonel Munro's plan, which, appeared not less applicable to all the Districts as yet unsettled than to the Ceded Districts, and we remarked that if the exigencies of Government allowed of so great a sacrifice as a remission on the present standard rents to the extent of 25 per cent. or even of 15 per cent., we should consider the measure highly advisable and calculated to produce great ulterior advantages. Indeed we remarked it would be absurd to dispute that the less we take from the cultivator of the produce of his labor the more flourishing must be his condition.

787. But if, it was remarked, the exigencies of Government did not permit them to make so great a sacrifice, if they could not at once confer the boon of private property, they must be content to establish a private interest in the soil as effectually as they can under the farming system. If they could not afford to give up a share of the landlord's rent they must be indulgent landlords.

788. Under such circumstances the transition from Ryotwari to Village rents, as suggested by Mr. Hodgson, appeared to us best adapted to secure the Revenue of the State and the prosperity of the country.

789. Our sentiments on this occasion we observed would equally apply to the reference made to us on the 30th April 1806, on which our opinions were required with respect to some objections which had occurred to the establishment of large Zemindaries in perpetuity, and with regard to arguments then advanced in favor of making the Ryotwar system permanent.

790. In Provinces, newly subjected to the Company's Government, whose resources had not been ascertained, where judicial tribunals had not been established, and where the Collectors, unfettered by the restrictions of law, were free to follow their discretion, in retrieving the energies of the country, and reforming the manners of the people; no policy we thought could be better calculated than that of Ryotwar rents, for effecting a survey, classification and assessment of the lands—for detecting alienations of Revenue—frustrating the interested confederacies of the inhabitants—emancipating the inferior from the thraldom of superior Ryots—developing the capacity of the country—and by a firm and summary, yet a just and prudent mode of proceeding, remedying the inveterate abuses of the Mahomedan Government.

791. This course of proceeding, had been accordingly pursued in all unsettled Districts from the periods of their acquisition until the present time; and we hoped that the objects abovementioned, had by this time been, in great degree attained.

792. Whatever room there might be for a difference of opinion as to the preferable policy of these two modes of Revenue economy, anterior to the introduction of the constitution of internal Government recently prescribed as a general system, in these territories, it was unnecessary for us, as we imagined, at this time to discuss.

793. Very strong reasoning had been advanced in favor of each: but it occurred to us that, under the new code of Revenue and jurisprudence, a plan had been propounded with which the Ryotwari mode of administration could not be brought to assimilate, and from which it would be inconsistent, if not unsafe and impossible, now to deviate. For, the difficulty if not impossibility, of one Collector being able to attend to all the legal formalities prescribed by the new Code, on the various occasions, real or fictitious, which would occur for resorting to them, among the numerous inhabitants of an extensive Province under Ryotwar leases; the danger of delegating authority to an interested, unfeeling or perhaps corrupt Tahsildar; the general incompetency of individual Ryots to pay in all seasons the money rents assessed on their fields; the constant change of field occupants and consequent probable deterioration of agriculture; the expense to the Government; the trouble to the Courts; the difficulty of collection; the interference with the private concerns of the cultivators, and with the public functions of the officers of Government, under such a detailed system would we apprehended, be found insurmountable embarrassments to a Ryotwar mode of administration.

794. The village (Mozawary) system we observed, is at last as old as the age of Menu. That venerable legislator alludes to the disputes about village boundaries just as they occur at present, and directs a space of 400 cubits wide round small villages, and of 1,200 round large ones to be left for pasture. This we remarked could not have been done, had land been exclusive private property; for in that case the owner would have made the most of his land and not left it waste for the public use of the inhabitants, and boundaries of fields and farms, rather than of villages, would have been disputed.

795. Every village with its twelve ayagandeas, as they are denominated, we described as a petty commonwealth with the Mokuddum, Potail, Kapoo, Reddy or chief inhabitant at the head of it—and India we remarked is a great assemblage of such commonwealth. The inhabitants during war look chiefly to their own head inhabitants. They give themselves no trouble about the breaking up and division of kingdoms; while the *village* remains entire, they care not to what power it is transferred; on whomsoever it devolves the internal management remains unaltered. The head inhabitant is still the Collector, and Magistrate, and farmer.

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796. From the age of Menu to the present day, the Settlements had been made either with or through the head inhabitants. When the Revenue was thought to be high enough and the head inhabitant agreed to it, he was usually left to settle with the Ryots. If it was too low and the head inhabitant objected to an increase, the Amildar settled with the Ryots in his presence. This system has stood the test of time; and as under it, whole Provinces had often been in a highly cultivated state, it must certainly we observed be well calculated for the great object of promoting agriculture.

797. When the Circar was moderate and satisfied with a reasonable assessment, villages often remained for many years at the same rent, and the Ryots knowing that no increase had been demanded by the Circar, paid none to the Potail, and by enjoying their land at a fixed rent they were enabled to improve them greatly. In this case, the situation of the Ryots was nearly what it would be under a permanent Ryotwar Settlement, but it had this great disadvantage, that the Ryots had never any security for its lasting another year.

798. Under a Village system when once completely established there could not, we observed, be the smallest danger of internal disturbances unless the country were over-assessed, a circumstance which under any system would excite discontent. The influence of the head inhabitants among the people is much greater than that of a Zemindar or Poligar, and when he is not over-assessed he will always exert that influence in favor of Government, for he is properly one of its officers, and feels that he is of more consequence and is more secure in the enjoyment of its rights under it, than under a Zemindar.

799. A principal objection to village rents was, that the influence of the head inhabitants might be exerted to the oppression or injury of the common Ryots.

800. We trusted, however, that the security provided by the law was quite sufficient to shield the latter from this danger.

801. We hesitated whether to recommend a period of three or of five years, a farm for five years we remarked would encourage improvement, but a farm for three years would not depress the spirit of agriculture, while it would admit easily of a transition to a permanent Settlement, or to an extended term of lease.

802. We remarked that the amount payable by each village should be fixed on the average collections of former years, except in those Districts where the Survey rent had been completed and could be depended upon. In such Districts we desired the rent of the village should be fixed with a reference to the payments under the Survey rent.

803. We had fully explained to Government on the 5th September 1807 the principles upon which Colonel Munro had completed the survey of the Ceded Districts—where a Survey had been conducted properly on those principles, it must we conceived be the best possible standard for assessment, because all the intellect, all the accounts, all the experience of the country were drawn out to assist the Collector in forming the Survey. The Rent was not fixed upon the supposed fertility and produce of the land so much as upon what it had actually paid.

[In Cons., 4th September 1807.]

804. The chief advantage which we had expected from the plan of Village rent we stated to be facility of collection.

805. In other respects we considered the plan which we proposed to be adopted to the customs of the country and the constitution of a village as we had described it.

806. The sum to be paid would be fixed, the Chief Ryot would be the renter, and the corporation of the village would be left to settle among themselves, the land, and rent which they were respectively to occupy and pay,—in case of disputes the Collector would settle them in the first instance, and if he could not, the Court must decide according to custom and the Survey rent.

807. The most striking objections which had been urged against the Zemindary system could not we conceived be made to this Village Settlement, because the advantages would not be diverted from the land.

808. The chief cultivators would be the renters, and any advantages (and we hoped the terms of the farm would be moderate enough to allow of advantages) would go to increase agricultural stock.

809. Under a Village rent, we estimated that a considerable reduction in the charges of collection would be found practicable, but we admitted that there would be a diminution of Revenue to a certain extent—we hoped however that on an average of years, the Revenue would arise above the present amount.

810. The protection of the Ryots we remarked would be transferred to the Courts of Judicature, and we confided in the zeal of the Judges for justifying our recommendation of a system, in which so much must depend upon the prompt and efficient administration of justice.

811. The observations of Colonel Munro on the Courts of Justice appeared to us to be worthy the full consideration of Government, but on the whole we hoped that the defects and inconveniences of the Judicial system, pointed out by Colonel Munro, might be remedied by good Judges, and especially by a liberal construction of the regulations and the adoption of an equitable rather than a strictly legal or formal rule of enquiry and decision in the Civil Courts.

812. As far as we might be allowed to speak on the administration of justice; and as every individual, still more a Public Board, entrusted with the immediate superintendence of the Public Revenue, had a natural privilege to discuss the question of right and wrong, to blame or to praise the administration of justice—to suggest improvements and point out errors. We took the liberty to observe that our system of Courts composed one great Court of Equity—that they are not to be confined by narrow maxims but should take an enlarged view, and be allowed a considerable latitude in their proceedings. Under a liberal construction of the Regulations we thought that able and zealous Judges would soon find remedies for the inconveniences and supply the defects pointed out by Colonel Munro. Under this impression we recommended Village rents, because we trusted the Court would protect the body of the Ryots from the oppression of the renters, and that under Section XLI, Regulation XXVII, A. D. 1802, the Zillah Court would be able to give prompt redress.

813. For the foregoing reasons we requested the permission of the Honorable the Governor in Council to exercise our discretion in establishing on lease, Village rents in the several unsettled Districts, from the commencement of the current Fusly 1218.

From Government, in Cons., 11th July 1802.

814. The reply of the Honorable the Governor in Council to the address which we have here recited was communicated to us under date the 25th May.

815. We were informed that as that address tends to recommend a considerable change in the system of Revenue management which had been heretofore observed at this Presidency, the Governor in Council had considered with particular attention the opinions which we had submitted on a question of so much importance to the prosperity of the country, and to the financial resources of the Government.

816. From the great ability and success which distinguished the administration of the late principal Collector of the Ceded Districts, the Governor in Council concurred with us in attaching weight to the observations of that officer on the subject of this discussion; and as the Report of Lieutenant Colonel Munro appeared on the whole, to contain (according to his conception of the subject) a distinct view of the relative advantages of the two modes of Settlement which he had described in that paper, it was satisfactory to the Governor in Council to be enabled to to proceed to a decision under a full knowledge of all the arguments which appeared applicable to the question.

817. The Governor in Council thought it probable that a temporary Ryotwar Settlement under the vigilant management of Lieutenant Colonel Munro might have been attended with considerable benefit to the country, and in the advancement of the Public Revenue. But after the fullest consideration of the opinion stated by that officer, the Governor in Council felt no difficulty in recording his conviction, that a permanent Ryotwar Settlement, on the plan proposed by Lieutenant Colonel Munro, would be impracticable, without incurring a sacrifice of Revenue incompatible with the demands of the public service; and even under such a sacrifice the practicability of effecting a settlement of that nature in perpetuity appeared more than questionable.

818. The Governor in Council observed that the whole system proposed by Lieutenant Colonel Munro involved a constant interference with the cultivators, and a constant exercise of that domiciliary control on the part of the officers of Revenue, which it was a leading object of the permanent settlement to exclude. It was at the same time obvious to the Governor in Council that Lieutenant Colonel Munro had not sufficiently appreciated the advantages of a Zemindary Settlement, which had been proved by experience to have been attended with great benefit, and to have been free from most of the objections supposed by that officer.

819. The Governor in Council was disposed to impute in a considerable degree the partiality evinced by Lieutenant Colonel Munro, in favor of a Ryotwar Settlement to the effects of long habit, and to the success with which that mode of management had been attended while in his hands; but independently of the immediate diminution of Revenue which a permanent Ryotwar Settlement would occasion, it was evident to the judgment of the Governor in Council that there could be no adequate security for the future payment even of the reduced Revenue, and that the whole collections would probably, for a long period of years, continue subject to continued fluctuation, and to the heavy charges incidental to a detailed system of Revenue administration.

820. The Governor in Council observed that considerable weight had been attached by Lieutenant Colonel Munro to the advantage to be derived from the future improvement of waste land; under the supposition that it would form a direct augmentation of the public Revenue. It had been however established on the principles of the permanent Settlement, that the Government did not look to any advantage of that nature beyond the general benefit of increasing the amount of the public taxes, in proportion to the increased resources of the country. In this view, the improvement of the waste lands, it was remarked, would be undoubtedly an object of great advantage; but the Governor in Council was satisfied that the attainment of it would be best secured under the operation of a permanent Settlement, by removing as much as possible any control from the exercise of private rights; as the experience of all ages had sufficiently evinced that the extension of population and agricultural improvement would be generally proportioned to the degree, in which those sources of national strength and wealth might be freed from public restriction.

821. Under this view of the subject, the Governor in Council had no hesitation in deciding that the attempt to conclude a perpetual Ryotwar Settlement would be improper, and probably impracticable; and as the Governor in Council had great doubts whether even a temporary settlement of that nature could in most cases be deemed desirable, particularly under the present system of judicature, it appeared advisable that it should be entirely abandoned.

822. The Governor in Council entirely concurred in the reasons which we had stated in favor of the measure of concluding a Village rent in the Ceded Districts, as also in the other Districts not permanently settled, for the period of three years. This mode of settlement it was observed appeared to accord with the long established usage of the country to be compatible with its progressive improvement; to be adapted to the established system of internal Judicature, and to have the advantage of facilitating the future introduction of the permanent Settle-

ment. The Governor in Council accordingly authorized us to carry into effect the measure which we had proposed on this subject so soon as it might be practicable.

823. The Governor in Council desired that our attention might be, in the meantime, directed to the preparation of the materials, to enable us to propose an arrangement for effecting a permanent Settlement at the end of three years in the District, which might admit of the introduction of that system; and the Governor in Council was willing to hope that the system of Village rents now sanctioned would afford the means of our effecting an early and considerable reduction in the charges of collection.

824. With respect to the observations of Lieutenant Colonel Munro, regarding the effects of the new system of Judicature, the Governor in Council trusted that actual experience had sufficiently evinced that the operation of the Judicial Regulations was not liable to the most material of the objections which had been pointed out. It was observed, however, that it might be proper to call on the Collectors of the Ceded Districts to report whether the inconveniences that had been described had, or had not, been experienced in that part of the country.

825. Under the authority conveyed in the foregoing letter, we have given orders for the introduction of Village rents, on lease for three years, into the Districts of Palnaud, Nellore, the Ceded Districts, the Northern and Southern Division of Arcot, Trichinopoly, Coimbatore and Tinnevelly.

826. As our instructions for carrying into effect this important arrangement, may be considered to require particular notice, we shall hereunder transcribe extract from the Proceedings at our Meeting of the 11th July on this subject.

827. "Resolved under the authority conveyed in the foregoing letter, that orders be issued for discontinuing the system of Annual Settlements with individual Ryots, in those Districts wherein that system continues to have effect, and for establishing in its stead Village rents on lease for a term of three years."

828. "The Collectors having before them the accounts of the extent of cultivation of the Jumma, and of the actual collections of each village for a series of years passed, will not, it is presumed, experience any difficulty in determining upon an adequate, moderate and equitable rent; at the same time in the correct and successful application of these data, much will necessarily depend on the judgment and attention of the local authorities."

829. "The amount of the rents when determined upon, must be understood to be payable under all circumstances, extraordinary calamities excepted, in which case remission may be necessary to a certain extent, and will be granted at the discretion of Government; but not until after a full and satisfactory enquiry shall have been made, and authority obtained for the purpose."

830. "It may occur that in particular villages, and perhaps in particular talooks, the effects of adverse seasons, or other contingent calamities, may have been experienced in so extraordinary a degree that the accounts of former years may not furnish a result sufficiently favorable to be adopted as the basis of a rent on lease, while the means of the people, under such circumstances, would not be likely to ensure the due discharge of a rent on higher terms, even should they be disposed to accede to it."

831. "The Collectors, in such cases, will be permitted, if they should deem it advisable, to make the rent progressive, to defer the lease, or limit the term of their engagements to one year, concluding them, either with the Ryots of the villages collectively or individually, as before, and upon such conditions as may appear to them to be best calculated to guard against any unnecessary sacrifice of Revenue."

832. "After the engagements for the rents on lease shall have been concluded, the execution of all ordinary repairs for the security of the Revenue will be left to the renters; but repairs of magnitude, or new works, calculated to *increase* the Revenue will, when found to be necessary be undertaken at the expense of Government, on due consideration of the advantages to be expected from them, and on the condition of a proportionate increase of rent."

833. "It is presumable that the village renters, in general, will be readily disposed to enter into agreements of this nature, tending as they must, to the mutual benefit of themselves and of Government; but should they refuse, in any case, to advance their rent in any equitable proportion to the projected expenditure and expected advantages, such works must then necessarily be deferred, and others executed in villages whose renters may be more reasonably disposed."

834. "It is desirable, in the Districts where the right denominated Mirasi right is understood to exist, that the rents should, in every practicable case, be concluded with all the Mirassidars of the respective villages, and that they should be jointly and separately responsible for the amount; it being, at the same time, understood that the personal and real property of individuals defaulting for their proportion of the rent, is, in the first instance, liable for the balances, and the difference only (in the event of their property being insufficient to answer the demand) to be made good by the other Mirassidars of the same village under this joint agreement with the Circar."

835. "In cases where any of the Mirassidars may refuse to accede to reasonable terms of rent, the Collectors will, at their discretion, enter into engagements with one or more Mirassidars, or should the whole of them refuse, the Collectors will in such case conclude engagements with any other individual, though he be not a Mirassidar, who may be willing to undertake the rent—or he will make the rent Ryotwar. It should, however, be an object with the Collectors to avoid giving occasion to future complaint on the part of any Mirassidar, of having been refused a share in the rent."

836. "In Districts where Mirasi right is not understood or defined, the Collectors will have no difficulty in determining to whom the rent should preferably be granted, such as Potails, Mahagens, Nautumcaurs, Gours, Kadeems, Kaupoos, &c. by whichsoever of these names, the heads of villages, in the various Provinces are distinguished, and even to the common resident inhabitants, in preference to strangers. Pycarries, whether Oolcoodie, or Paroocoodie, cannot be considered to have a right to a share in the rent without the consent of the head inhabitants as above described, but may be admitted in all cases where these inhabitants may not object to their admission."

837. "In all cases, with whomsoever the rent may be concluded, Puttahs, must be issued by the renters to the cultivating Ryots, for their mutual security, against loss on the one hand, and oppression on the other."

838. "The system of Village rents has been recently introduced with advantage in Tanjore and in the Districts of Dindigul and Madura—and as the Muchelkas taken from the renters in these Districts may in some degree serve as a guide to others, it is resolved to circulate them for that purpose, it being fully understood that it is not the intention of the Board to confine the Collectors to the observance of these, or any other forms in particular, further than may be consistent with the general principles prescribed."

839. "In the opinion of the Board, it is desirable that the process for the recovery of balances, as also all prosecutions which may hereafter arise with relation to the rent, should be grounded chiefly on voluntary agreements of this nature, preferably to the promulgation of any General Regulation, because there is much difficulty in providing by a General Regulation for the various local peculiarities, while it cannot be doubted that agreements of the nature adverted to, bearing the signature of the parties, would be received as evidence of their engagements, and be binding upon them—the Collectors will, also, by these means, be enabled to provide, in separate clauses, for any special conditions which may be required from the inhabitants of any particular village, regarding the distribution of water, partial repairs, and for any other object of the like nature."

840. "The Board have only further to remark that the establishment of Village rents on lease, will not preclude the prosecution to a conclusion of the Survey or equalization of the rates

of assessment in Districts where that work may not have been already completed; but lest any obstacles might be opposed by the lease-holders, it may be proper to provide for this object by a separate clause in the Muchelka to be taken from them."

841. "It will be proper to insert a clause in all the Muchelkas binding the Renters not to exact a higher rate of assessment from the cultivated land than that fixed by the Survey; or where there has been no Survey, higher rates of Warum, or of Teerwa, than that taken by the Circar in Fusly 1217, but there is no occasion to restrict the Renters from reducing the rates of assessment of Warum or Teerwa, where they may find it their interest to do so."

842. "The Board will furnish the Collectors with separate orders respecting the duties to be required from Curnums during the lease."

843. "It is desirable that the Board should have the means of judging of the equitableness of the rents concluded by the Collectors. Collectors will accordingly prepare for transmission to the Board, as soon as may be in their power, Statements in books, of the actual collections from each village, in each Talook, from the date of the acquisition by the Company of their respective Districts."

844. In our Circular letter to the Collectors accompanying the Proceedings above recited, we informed them that we did not deem it to be necessary to enter at length into an exposition of the reasons which had induced us to recommend, and Government to approve, the change of system proposed—we conceived it might be proper however to make known to them, generally, that the measure had been greatly influenced by considerations connected with the established system of Judicature, to which the Ryotwari mode of administration could with difficulty be brought to assimilate.

Circular in Diary Cons., 1st August 1805.

845. We observed to them that the principal objection, which had been urged against Village rents was, that the influence of the head inhabitants might, under that system, be exerted to the oppression or injury of the common Ryots; but when the measures were considered which had been already taken for defining the demands on the Ryots, the precautions which would continue to be used for securing them against exactions by the issue of Puttahs, the additional security which the Courts afford, and the appointment of Commissioners which we hope would soon take place, aided by a vigilant superintendence on the part of the local officers of Revenue, all these circumstances considered, the apprehensions of danger from oppression, we remarked to them were in our opinion very materially diminished.

846. Neither, we observed, was the system of Village rents, as some had supposed, incompatible with the progressive improvement of the country and increase of the Revenue; on the contrary, the principle of the system, we observed, evidently holds out great advantages to the renter and to the Ryots from the extension of cultivation during the lease, advantages of which Government must, in all case, ultimately partake, and in many cases, immediately where that effect might be produced by means of public assistance in the execution of repairs.

847. We further observed to them that although in the Proceedings transmitted, the principle was laid down that public aid, when afforded, should be repaid with a proportion of the advantage resulting from it—yet that it might possibly be found to be advisable in certain situations that the *ordinary* aid of Tuckavy and Marramut should not be discontinued altogether, even though unattended with any immediate return—in short, we desired them to observe that the transition proposed from Ryotwari to village rents, upon the principles which had been stated, by no means involved a dereliction of the fundamental principles of the former system of management, that the change was calculated chiefly to diminish the detail of interference with the private concerns of the cultivators, to give an additional impulse to industry, to approximate, by means of this charge, to the formation of estates on permanent rents, and especially, to induce a greater facility of collection, and consequent reduction of charges on that account, to which latter object we desired that their particular attention might be directed.

848. In all practicable cases we observed, it would be desirable that the issue of Tuckavy should be made with caution, and not without satisfactory evidence of its necessity.

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849. We further observed to them that though by the proceedings enclosed, a discretionary authority was granted to them to defer the establishment of a lease if they should deem it to be advisable; yet that, in our opinion, the exercise of this discretion needed not to be resorted to unless in very particular cases; because the same end might generally be attained by means of a Russud, or progressively increasing, Jumma in each year of the lease.

850. We concluded with desiring that on any point of doubt or difficulty, connected with the introduction of the system of Village rents, they would consult with us and we informed them that, it was necessary that the arrangements which they might conclude should not be considered final, until they should receive our confirmation.

RE-ESTABLISHMENT OF TOWN DUTIES, AND OF THE TAX ON BETEL AND TOBACCO.

852. In a letter from the Chief Secretary to Government under date the 10th ultimo, we were informed that the Honorable the Governor in Council had taken into consideration the correspondence which had occurred since the year 1805, regarding the collection of internal duties under this Government, and particularly the recommendation submitted in our letter of the 29th June 1807 regarding the general collection of a tax on the articles of Betel and Tobacco, with the objections which had been opposed to that measure; and that it appeared to the Governor in Council to be on the whole advisable to revert to the system of collecting Town duties, under certain modification of that principle, which might obviate the most material of the defects to which it was formerly found to be liable.

In Cons., 19th September.

General Report, dated 10th October 1807. Paras 926 to 948.

853. We were informed that the draft of a Regulation had accordingly been prepared for this purpose, of which a copy was enclosed for our information and guidance; that the Regulation would be submitted for the confirmation of the Right Honorable the Governor in Council; but that as it was conformable to the principle which had been already sanctioned by the Supreme Government, with regard to the collection of the Customs, it appeared unnecessary to wait the return of the Regulation from Bengal, and we were accordingly desired to proceed to carry it into effect with the least practicable delay, and in particular to state our sentiments respecting the Towns, where it might be advisable that a duty should be collected.

854. Although the Governor in Council was of opinion that it would be inexpedient to establish the collection of a general duty on the articles of Betel and Tobacco, it appeared to the Governor in Council entirely proper that a tax should be collected on the sale of these articles in the principal Towns, and the Governor in Council was of opinion that this object might be best attained by Licenses.

855. We were accordingly furnished with a draft of a Regulation which had been prepared for this purpose, and submitted to the Governor General in Council. In the meantime, we were desired to make such preparatory arrangements as might be necessary for carrying the provisions of the Regulation into effect as soon as it should have received the sanction of the Supreme Government.

856. We were informed that the Governor in Council was strongly impressed with the opinion that it would be of considerable public advantage that the system of European agency should be extended in the collection of the Public Customs; and that from the facility of abuse which must exist in that department when chiefly confided to the direction of native servants, there was reasonable ground to expect that the employment of the Revenue assistants in the direct superintendence of the Town and Frontier duties would be of essential utility.

857. It was pointed out to our notice that there were many junior servants for whom there were not at present adequate means of employment; and that if the arrangement which

had been stated should not be liable to any particular objection, the number of assistants to be employed under the Collectors might if requisite be increased.

858. It was further observed that it would be advisable that no assistants should be employed on the stated duty who had not given sufficient proof of assiduity and correctness of conduct; that they would of course act under the control of the Collectors, and that in order to stimulate their exertions and to render their reward proportionate to the advancement of the Public Revenue, it would be reasonable that they should receive a commission on the amount of their receipts.

859. Under this general view, the Governor in Council deemed it proper to refer the subject for our particular consideration.

860. For the re-establishment of the Town duties, we have furnished the Collectors with detailed instructions in a circular letter to which we request reference, and have particularly desired the Collectors to resume the collection of the export frontier duties on goods exported to the Nizam's territories, which duties, Government were pleased to suspend by the orders under date the 28th June 1806.

CIRCULAR.
In Diary Cons., 29th Sept.
In Cons., 21st July 1806.

861. We shall take an early opportunity of addressing Government on the foregoi subject, as well as with regard to the Tax on Betel and Tobacco.

ARRACK REVENUE.

862. Besides the Regulations for re-establishing the Town duties and the Tax on Betel and Tobacco, we had the satisfaction to notice that the Regulation prepared by us for regulating the sale of Arrack and Foreign spirits, has at length with some modification been passed and carried into effect.

863. For our instructions to the Collectors on the subject of this Regulation, we beg reference to the letter noticed in the margin—we anticipate, under its operation, a progressive improvement of this branch of Revenue, regarding which we shall have the honor to make a detailed report to the Honorable the Governor in Council, so soon as the information which we have required shall have been completed.

Circular, dated 12th, in Diary Cons., 14th April 1808.

STAMP DUTIES.

From Government, in Cons., 16th May.
Do do do., 12th Sept. 1803.

864. We have further to notice the establishment of Stamp Duties, by two Regulations prepared by Government, and severally passed under date the 1st April and 17th June last.

865. The former has reference to Judicial proceedings only, and is to have effect from the 1st ultimo—the latter is general, and is to have effect from the 1st January next.

SUNN HEMP.

From the Chief Secy. to Govt. in Cons., 14th July.
To do Diary Cons., 18th do.
Circular do 18th do.
From the Secy. to Govt., in Diary Cons., 28th July.
Circular do 28th do.
From the Chief Secy. to Govt. in Cons., 1st August.
Circular in Diary Cons., 4th do.
From the Secy. to Govt. in Diary Cons., 11th August.
To the Chief Secy. to Govt. in Diary Cons., 25th August.
From do in Cons., 22nd do.
From do do 5th September.
To do Diary Cons., 1st do.
From do Cons., 15th do.
To do Diary Cons., 26th do.
To do do 5th October.

866. As great importance has been attached to the provision of a quantity of Sunn Hemp for the use of His Majesty's Government, under the present circumstances of the political state of Europe, we deemed it to be proper to note for reference the correspondence which has been carried on through this Board on that subject.

867. We shall here only remark that there appears reason to believe that an extensive supply of the article in question might be procured in the territories under this Presidency; but that as yet it remains to be determined whether in quality it be sufficiently good, and in price sufficiently moderate.

REDUCTION OF ESTABLISHMENTS.

868. With a letter from the Secretary to Government, under date the 21st January last, we received extracts of a despatch from the Supreme Government relative to the disbursements in the Revenue and Judicial Departments at this Presidency; together with transcripts of the resolutions of Council on the subject; on which occasion the Governor in Council repeated the expression of his confidence, that the object of reducing the public expenditure in this Department, would be pursued to the utmost practicable degree of attainment.

In Cons, 11th February 1808.

869. We were further informed that the Governor in Council would be glad to receive from us, any suggestions relative to the arrangement of the Collectorships, which might be calculated to diminish the public expenditure.

870. On the same occasion we were informed that the instructions issued, under date the 22nd November 1806, for the employment of the Revenue servants, in the Police Department, had been revoked, and we were accordingly desired to apprize the several Collectors under our authority of this resolution, and direct them to transfer all Establishments of Police which, might be retained under their orders, to the immediate control of the Magistrates.

871. To the foregoing communication we had the honor to reply under date the 7th March.

To Government in Cons., 7th March.

872. We, in the first instance reported that the directions conveyed in the extracts transmitted to us from the resolution of Council for limiting the allowances of Subordinate Collectors to 3,000 Pagodas annually from the 1st February, and for transferring all Police Establishments to the immediate control of the Magistrates were forthwith communicated to the several Collectors, and we begged leave to assure the Honorable the Governor in Council that the utmost attention should be paid to the control of the public expenditure in this Department, and to its reduction, within the narrowest attainable limit, compatible with the efficiency of the several Revenue Establishments.

873. In pursuance of this object, we were directed by the orders before mentioned, to report on the practicability of reducing the whole of the offices of Subordinate Collector at the end of the current Fusly, and to communicate our sentiments with respect to any change which might occur to us, as desirable, in the present distribution of territory, under charge of the different Collectors.

874. These points being in some degree connected with each other, we replied to them collectively, commencing with the proposition, more recently referred to us, with respect to the formation of the Ceded Districts into two Divisions corresponding with the jurisdiction of the Zillah Courts.

875. We observed that although the Ceded Districts, in point of territorial extent, and amount of Revenue might properly be considered to require the employment of three Collectors, in superintending them; yet as considerations of convenience must reasonably be superseded by views of actual necessity—we could not withhold our opinion that one of the Cutcherries might be reduced, without any great risk of detriment to the public service, especially as the Survey and Assessment of the Lands had been nearly completed, and it was in our contemplation to recommend the introduction in the then ensuing Fusly, of a less detailed system of management than that which at this time prevailed.

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Ilcor.
Sauigoody.
Olatoor.
Volconda.
Terriore.
Arilore.
Wodaarpellam.

886. A considerable portion of this tract of country being far remote from Verdachellum, and in the immediate vicinity of Trichinopoly, the alteration proposed appeared to us to be desirable, especially as the jurisdiction of the Verdachellum Court had lately been so much extended in a northerly direction.

887. We observed that if this proposition should be adopted, the Vellaur or Porto Novo river would form the southern boundary of the Verdachellum Zillah.

888. With respect to the Provinces of Tanjore and Trichinopoly, then under charge of a Principal and *three* Subordinate Collectors, we recommended that each should be superintended, as formerly, by a Collector, and that the offices of Subordinate Collectors should be discontinued.

889. We also recommended that the Province of Coimbatore should be superintended by one Collector, with one or two Assistants—the Survey and Assessment of the lands in this Province having been completed, and the Revenue having always been realized with peculiar facility, we considered the appointment of Subordinate Collectors to be wholly unnecessary.

890. We were of opinion that a separate Collector for the Zillah of Ramnad might be dispensed with—this Zillah comprehended the large Zemindaries of Ramnad and Shevagunga together with twenty-nine small Zemindaries, formerly denominated the Tinnevelly Pollams.

891. The Permanent Jumma of the Ramnad Zemindary alone, we observed amounted to Pagodas 94,733, that of Shevagunga to Pagodas 75,000, and that of the small Zemindaries collectively, to Pagodas 98,368, making the total Land Revenue of this Zillah, Pagodas 2,68,101.

892. The latter we remarked might be incorporated with the Zillah of Tinnevelly and the two former with that of Madura. With regard, however, to the distribution, we observed that it might be proper to consult with the local authorities previously to deciding upon it.

To the Chief Secretary to Government, in Diary Cons., 6th March 1806.
From the Secretary to Government, in Cons., 20th March 1806.
From the Secretary to Government, in Cons., 3rd July 1806.

893. Although we considered the foregoing arrangement to be entirely practicable, especially since the Collector of Madura had been much relieved by the introduction, in the current year, of Village rents into that District, and Dindigul; yet adverting to the circumstances, under which the present Collector was appointed to the separate charge of Ramnad, and to the length of his service in the Revenue Department, we did not recommend that the arrangement should take effect until he should be otherwise provided for.

894. Though it was not in our province to interfere with the arrangements of the Judicial branch of the Service, we trusted that we might venture without impropriety, to suggest for the consideration of Government whether the change we had recommended with respect to the Revenue jurisdiction of Zillah Ramnad, might not also be extended to its Judicial constitution; and a considerable saving be effected, by the abolition, not only of the Collectorate, but likewise of the Adawlut.

895. In the Province of Malabar, we observed that two Subordinate Collectors only were employed, of the four who were originally appointed, and one of those, Mr. Wilson, belonged to the Medical Establishment of Bombay.

896. We were of opinion that the whole of this Province might be managed by one Collector and one or two Assistants, but if for reasons, unconnected with the immediate duty of administering the Revenues, a more extended European superintendence should be thought desirable, and a Collector should in consequence be appointed to each of the Zillahs; we were of opinion that the additional expense incurred in maintaining a separate Establisment for the Customs, might, at least be dispensed with.

897. In any event we were of opinion that if the duty of superintending the Customs in Malabar, should continue to constitute a separate appointment, that appointment should be held by a Covenanted Servant of the Company.

898. The Province of Canara was formerly, under the exclusive superintendence of Lieutenant Colonel Munro—it was subsequently formed into two Collectorships, and was more recently placed under charge of a Principal and two Subordinate Collectors—at this time there was only one Subordinate Collector, who superintended the Southern Division; and the Northern Division was superintended by the Principal Collector.

899. We remarked that the tenure of landed property in this Province, rendered the realization of the Land Revenue extremely easy and certain; that the Customs however formed a valuable branch of the Revenue, the superintendence of which, and of the Tobacco and Salt Monopolies, must demand considerable attention. It was also to be observed that the Province extends along a coast in length upwards of two hundred miles.

900. We nevertheless entertained no doubt that the whole Province might, as formerly, be superintended by one Collector and an Assistant—and that too in a satisfactory manner.

901. We remarked that from the opinions which we had ventured to offer in the foregoing part of this address, it would be seen that we were adverse to the continuance of the office of Subordinate Collector in any of the Provinces.

902. We observed, that the saving of expense which would be occasioned by the general abolition of the office of Subordinate Collector, and by the other arrangements which we had noticed, would be considerable, that its precise amount could not, however, be stated, until by communication with the Collectors, we should have ascertained the extent of the further reduction which would in consequence be effected in the Native Establishments.

903. This information we promised to submit hereafter, if the arrangements which had been suggested should be approved.

Bellary.
Cuddapah.
Koodicondah.
Nellore.
North Arcot.
South Arcot.
Tanjore and Trichinopoly.
Coimbatore.
Tinnevelly.
Malabar.
Canara.

904. In the correspondence with the Supreme Government transmitted for our information, we observed a proportion for reducing the salaries of the Collectors in Districts not permanently settled, from Pagodas 9,000 to Pagodas 7,500 per annum—the number of those Collectors were at this time eleven, an addition of two having been subsequently occasioned by the new arrangement for the administration of the Ceded Districts, which, had been previously superintended by a Principal and three Subordinate Collectors.

905. On the occasion of submitting the proposition above mentioned, no distinction was made between "Principal Collectors" and "Collectors" nor was any intended, as Collectors in charge of Districts not permanently settled had the same duties to perform as Principal Collectors, with equal responsibility and less assistance.

906. We observed notwithstanding, that a distinction had been made by the Resolutions of Government on a despatch from the Honorable Court of Directors, communicated to us under date the 7th November last. By these Resolutions the allowances of Principal Collectors were limited to 9,000, and those of Collectors to 7,500 Pagodas per annum.

907. We concluded that it was the intention of Government to limit the allowances of all equally to Pagodas 7,500 per annum, and that the limitation was to take effect from the commencement of the current Fusly 1217; on this subject we observed it was desirable that the determination of Government should be communicated for the information of the Collectors.

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908. In a Report of our President, copy of which we perceived had been transmitted to Bengal, it was proposed that Assistants to Collectors of unsettled Districts should receive an allowance of 75 Pagodas per mensem, for the first three years of their service, as such, and an allowance of 100 Pagodas in the ensuing years.

909. We did not observe any express sanction of this proposition—it was one however which we remarked that we also should beg permission to recommend, in the event of the measure of abolishing the office of Subordinate Collector being carried into effect.

910. We observed that it might be thought objectionable to create any difference in the allowances of Junior Servants employed in the capacity of Assistants, but it appeared to us that if the situations to which the increased allowance was proposed to be annexed, were limited, and no person should be appointed to them until a vacancy occurred, the objection adverted to, would be obviated, as the appointment would then be considered in the light of promotion, to which every one might make pretension according to his claims.

911. As several deserving Servants of the Company in the Revenue Department would be liable to be either entirely deprived of employ or greatly reduced in allowances by the adoption of these arrangements;—we deemed it to be due to them to recommend to the favorable consideration of Government that the Subordinate Collectors might receive, as Assistants, such an increase of the allowance of Assistant as might bear some proportion to that of Sub-Collector, and continue in the receipt of it until they might be otherwise provided for.

912. We further took the liberty of recommending that when the Judicial and Revenue appointment at Seringapatam might be vacated by the Military officer who had so respectably filled it, the trust might be confided to some one of the Covenanted Servants of the Company who should suffer by the adoption of those arrangements.

From Government in Cons., 7th April 1803.

913. To the communication above recited, we received the orders of the Honorable the Governor in Council in reply, under date the 26th March.

914. We were informed that the Governor in Council considered the arrangements which we had recommended to be framed on a just view of existing circumstances, and that he had resolved that they should be generally carried into effect.

915. The office of Collector of Koodicondah it was observed, would in consequence cease with the termination of the then current Fusly, and the Governor in Council authorized us to make such a distribution of the Revenue charge of the Ceded Districts between the Collectors of the Zillahs of Bellary and Cuddapah, as might be considered the most eligible.

916. The amount of Salary and Commission to be drawn by the Collector of Koodicondah it was remarked would be proportioned to the duration of his charge.

917. The Governor in Council authorized us to give the necessary instructions for carrying into effect the proposed transfer of the Revenue charge of the Zemindaries of Vencatagherry and Sydapour from the Collector of the Zillah of Chittoor to Nellore, and for annexing the Kistnagherry Division of the Baramahl to the Zillah of Salem.

918. The Governor in Council also desired that we would issue directions for annexing the District of Satwaid and the Districts of the Southern Division of Arcot recently placed under the jurisdiction of the Zillah Court of Chittoor, to the Revenue charge of the Collector of the Zillah.

919. The jurisdiction of the Zillah Court at Chittoor, we were informed would be extended to the District of Satwaid conformably to our suggestion.

920. The Governor in Council we were informed could not admit the claims of individuals, however respectable, to supersede the adoption of measures founded on general principles, he therefore desired that the necessary instructions might be issued for discontinuing, with the end of the Fusly, the separate charge of the Revenues of Cuddalore and Pondicherry, and for placing them under the superintendence of the Collector in the Zillah of Verdachellum.

921. The alteration in the jurisdiction of the Zillah Court of Verdachellum, proposed by the Principal Collector of Tanjore and Trichinopoly, we were informed had been previously submitted by the Judge of that Zillah, and was under reference to the Court of Sudder Adawlut.

922. The Governor in Council, we were informed, would adopt the arrangement we had proposed for the Provinces of Tanjore and Trichinopoly from the commencement of the ensuing Fusly, as also for the Province of Coimbatore.

923. As we had stated our opinion that a separate Collector for the Zillah of Ramnad was no longer necessary, the Governor in Council did not consider himself justified in continuing that office on the ground of consideration for the person who filled it. The Governor in Council accordingly resolved that the office should cease from the end of the Fusly and desired that the distribution we proposed of the Revenue charge of the territory composing that Zillah should be carried into effect with such modifications as might be deemed advisable on a further communication with the local authorities.

924. We were at the same time informed that it was the intention of the Governor in Council that the Zillah Court of Ramnad should also be abolished from the end of the Fusly, and that the jurisdiction of the Zillah Courts of Madura and Tinnevelly should be extended over the present Zillah of Ramnad, in the same proportions as the Revenue charge of the Collectors of these Zillahs might be extended.

925. The Governor in Council, we were informed, was not aware that more than one Collector was required for the Province of Malabar—it was accordingly resolved to dispense with the further services of Mr. Wilson of the Medical Establishment of Bombay from the end of the Fusly.

926. The appointment of this gentleman it was remarked appeared indeed to have originated in circumstances of emergency which no longer existed, and to have been considered temporary. The appointment of Mr. Murdoch Brown, a person not in the Covenanted Service of the Honorable Company, to the Custom Master in the Province of Malabar was of the same nature, and the circumstances which gave occasion to it having ceased, the Governor in Council was pleased to resolve that the appointment should cease with the current Fusly, and that the Customs should be again placed under the superintendence of the Collector Mr. Warden.

927. As we considered one Collector with an Assistant, to be fully adequate to the superintendence of the Revenues of the Province of Canara, the Governor in Council was pleased to resolve that Mr. Read's charge should be extended over the whole Province on the commencement of the ensuing Fusly.

928. The office of Subordinate Collector being considered no longer necessary in any of the Provinces under this Presidency, the gentlemen holding those offices it was remarked would be reduced to the situation of Assistants from the commencement of the ensuing Fusly; but as we had considered their merits and services to claim a particular representation in their favor, the Governor in Council was pleased to resolve that they should receive their fixed salary of 200 Pagodas per month, without any commission, provided they should continue to act as Assistants to the Collectors to whom they were subordinate, till opportunities might occur of employing their services in other situations.

929. The Governor in Council, we were informed, would expect to receive from us a Report on the extent of the reductions which might be effected in the Native Establishment under the operation of these instructions.

930. With respect to the salary allotted to the office of Principal Collector under the orders of the Honorable Court of Directors, we were informed that it would, of course, cease with the office, and that from the commencement of the ensuing Fusly, the emoluments of the office of Collector would not be allowed to exceed Star Pagodas 7,500 per annum.

931. As we had recommended that a gradation should be established in the allowances of Assistants to Collectors in the unsettled Districts on the principle suggested by Mr. Petrie, permitting them to draw for the first three years a salary of 75 Pagodas per month and 100 Pagodas per month in the ensuing years, and that the situations to which this gradation of salary was to be attached should be limited, the Governor in Council expressed his desire that we would point out the situations to which it ought, in our opinion, to be allowed.

932. With respect to the Station of Seringapatam we were informed that as its Revenue and Judicial duties might not be sufficiently extensive to require the appointment of a Civil Servant to the separate charge of them, the Governor in Council had deemed it to be proper to require the opinion of the Acting Resident at Mysore whether they might not be entrusted to the first Assistant to the Resident.

933. We were informed, that the Governor in Council had much satisfaction in acknowledging the zeal and judgment which he was pleased to observe that we had evinced, in the reductions of the public expenditure proposed by us in the Department under our immediate superintendence; and the Governor in Council expressed his full reliance that on the revision of the Native Establishments, combined with the system which we had in contemplation, for diminishing the detail of Revenue administration; we should be enabled to effect further important reductions in this branch of the service.

To Government, in Diary Cons., 2nd May 1808. Letters to the several Collectors, dated 7th, in Cons., 11th April 1808.

934. In our address under date the 30th April we had the honor to acknowledge the receipt of the letter above recited, and to report that we had issued the necessary instructions for carrying into effect the several arrangements therein authorized.

935. In our communication with the Collectors, we intimated to them our expectations that measures might be so ordered that the arrangements might be considered as completed on the 12th July; and with regard to the incorporation of the Kistnagherry with the Salem Division of the Baramahl, it appeared to us to be desirable, and we accordingly directed, that it might be carried immediately into effect, in order to facilitate the arrangements which might eventually become necessary with respect to the sub-division and sale of lands at the end of the Fusly.

936. It appeared by a letter from Mr. Græme, which we submitted, that the Balaghaut District* and Pollams,‡ with the small Hobly of Mullapadee, ought also to be transferred to the Collector of Salem—they were already under the jurisdiction of that Court, and we, in consequence of Mr Græme's representation issued conditional orders for transferring them to Mr. Hargrave, which we hoped Government would approve.

From Mr. Græme, in Cons., 28th April 1808.
* Hoossoor.
‡ Bauglour.
Ankoosgherry.
Shoolgherry.

937. The circumstance of these lands not having been settled in perpetuity, had led us to prefer their continuance under charge of Mr. Græme. We did not however entertain any doubt that they would be satisfactorily managed under the superintendence of Mr. Hargrave, whom we directed to communicate with Mr. Græme, on the subject of their past management.

To Mr. Hargrave, in Diary Cons., 2nd May.

938. In compliance with the orders which we had received to point out the situations wherein Assistants should be permitted to draw the increased allowances proposed in our letter of the 7th March, we begged leave to recommend that the allowances in question should be limited to the situation of *Head Assistant* under each of the Collectors in the unsettled Districts of which we observed there would be twelve in number at the end of the Fusly.

939. Of these Districts we enclosed a list showing the gentlemen who were already employed therein, as Collectors, Sub-Collectors and Assistants.

940. The offices of Head Assistant in nine of these Districts, we observed, might be temporarily filled by the corresponding number of Sub Collectors, upon the salary which Government had been pleased to continue to them; so that where there were two Sub-Collectors in one District, as in Tanjore, Coimbatore, and the Southern Division of Arcot, one of them should be transferred to fill the Office of Head Assistant in another District; thus, in the Offices of Head Assistant we observed there would be only three vacancies at first, to which those would succeed whom Government might deem proper to appoint.

941. We further recommend that where there were two Assistants, besides the Head Assistant, as would be the case in Tanjore, Coimbatore, and Malabar, one of them should be otherwise provided for, as we were of opinion that in no District could the services of more than two Assistants be requisite.

942. The orders under date the 1st August 1807, having transferred the Sea Customs from our control to that of the Board of Trade with the view, as was declared by the Honorable Court, of assimilating the details of business at their Presidencies to one and the same standard, without its being, as we were inclined to believe, in the recollection of the Honorable Court, that the two Presidencies differed widely both in the extent of the trade and in regard to local circumstances, we observed that if this arrangement were open to revision, we should be disposed to recommend that the control of the Customs at Madras and throughout the Coast might be again transferred to this Department.

943. The management of the Customs had been, we trusted, successfully conducted under this Board, since its establishment, and the detail of collection was superintended by their Officers and continued to be so still where there were no Commercial Servants. The number of seaports on each side of the peninsula where there are no Commercial Servants, the greater means the Collectors possess from their different Establishments, of vigilantly superintending the detail of collections, the intimate connection between the Commercial and Revenue prosperity of the country and the circumstance of the commerce of the Company, forming so small a part of the general trade, and as it is duty free, contributing nothing to the Customs, induced us to suggest that the superintendence of the Customs might be again placed under our control, in which event we were of opinion that the Offices of Collector of Madras and of Government Customs might be united.

944. This arrangement we remarked would increase the duties of this Board, but it would diminish the expense of Establishments, conduced to greater consistency, and from the superior Establishments and authority of the Collector, perhaps the efficiency of the administration.

945 With regard to the union of the offices of Collector of Customs and Collector of Madras, we observed that the greater proportion of the Revenue under the Collector of Madras was derived from the sale of Arrack and Toddy; that the residue was derived from Quit-rent, Salt, and a few other subordinate items; that the aggregate amount might be taken on an average at a lac and thirty thousand Pagodas, exclusive of the amount derived from the sale of lands, which could not be considered a permanent source of Revenue. We observed that if notwithstanding the importance of economy, it were objected to transfer the superintendence of the Custom Revenue to the Revenue Department, we thought the union of offices might still take place,

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and that the Revenues now under the Collector of Madras might be altogether transferred to the control of the Board of Trade, by which arrangement the same saving would take place.

946. We were satisfied that if this arrangement should be adopted, a considerable saving of expense would ensue beyond the amount of salary and commission—we did not, however, wish to be understood as recommending its immediate adoption, but we rather suggested that it might be deferred until it could be effected without operating to the disadvantage of any individual.

947. We further observed that if our proposition should be approved, we would recommend that the registry of alienations, sales, grants, &c. of land should be conducted as heretofore, in the office of our Secretary, where it would be more conveniently and correctly managed than in the office of Government Customs, and in consequence of which a small additional emolument of fees would result to the present salary of a most laborious office.

From the Secretary to Government, in Cons., 23rd June 1803.

948. The Governor in Council was pleased to approve the arrangements, as above noticed, for the transfer of certain Districts from the superintendence of the Collector of the Zillah of Chittoor, to that of the Zillah of Salem.

949. The Governor in Council was pleased to acquiesce in our recommendation of attaching the salary of 100 Pagodas per month to the office of Head Assistant to each of the Collectors in the Districts of which the Revenue is not permanently settled; agreeably to the list enclosed with our letter, from the commencement of the then ensuing Fusly.

950. The Governor in Council also resolved to adopt our suggestion of filling some of these situations by transfers from the Districts where there were two Subordinate Collectors, on which principle, we were informed the junior Subordinate Collector in Tanjore would be transferred to Tinnevelly, the junior in Coimbatore, to Madura, and the junior in the Southern Division of Arcot, to the Northern Division of that Province.

951. The Governor in Council resolved that these arrangements should take place at the commencement of the then ensuing Fusly, without however affecting the salary which it had been resolved that they should draw as Subordinate Collectors until otherwise provided for.

952. The distribution of Assistants in the Revenue Department, we were informed, would be provided for by a future arrangement.

953. The Governor in Council, we were informed was not aware of any reason for altering the arrangement made by the orders of the Honorable the Court of Directors for allotting the duties to be discharged by the Boards of Revenue and Trade, or of any public inconvenience that could arise from that distribution which they had prescribed. These superior establishments of the Collectors, and the entire absence of commercial servants in some Districts, it was observed, furnished no argument for transferring the general superintendence and control of the Customs from one Department to the other—since in situations where, from the circumstances to which we had adverted, it might be necessary for the Collectors of the land Revenue to discharge the duty of collecting the Customs, there did not appear to be any obstacle to their corresponding with the Board of Trade on the subject of the Customs.

954. It was remarked that it might perhaps be desirable that this arrangement should be gradually carried into execution, but that as it was to be presumed that if any inconvenience had been experienced from the present mode of collecting the Customs, it could not have escaped altogether the notice of the Board of Trade, the Governor in Council had deemed it to be proper to refer this subject for their consideration and report.

955. The union of the offices of Collector of Government Customs and Collector of Madras being under the consideration of the Board of Trade, we were informed that the Governor in Council would defer, for the present, adopting any resolution on the other arrangement which we had noticed, as connected with that measure.

956. The last mentioned arrangement, of the union of the two offices of Collector of Madras and of Government Customs has not taken place; but to the former, the office of Superintendent of Police has been united, and a saving of expense thereby effected.

See Para. 714.

957. Regarding the offices of Magistrate and Collector at Seringapatam, and of Collector of Customs in Malabar, it was finally determined to appoint a Civil Servant to the former from the commencement of the current month; and instead of placing the latter under the Collector of Malabar, as originally proposed, it was resolved to appoint the assistant Mr. Baber, to the separate charge thereof, with Mr. Murdoch Brown as his Assistant; the commission of 12 per cent on the collections to be divided amongst them in the proportion of two-thirds to Mr. Baber, and one-third to Mr. Brown.

From the Chief Secretary to Government, in Cons., 23rd May 1808.

From the Chief Secretary to Government, in Cons., 4th August.

958. With these exceptions, the several arrangements above recited have been carried into effect as originally proposed.

959. In a letter from the Secretary to Government under date the 6th August, we received the order of the Honorable the Governor in Council to communicate our sentiments with regard to the practicability of suppressing the establishment of the Collector at Guntoor, and providing for the collection of the Revenue of that District by an arrangement, similar to that which was recently adopted in the Judicial Department.

960. We observed, in reply, that the principles of moderation upon which the land Revenue of Guntoor was permanently settled would probably not fail, under any circumstances, to ensure its realization; that the measure, therefore, of annexing this Zillah to that of Masulipatam must, in this view of it, be admitted to be not only practicable, but exempt from one of the principle objections to which a similar extension of the local superintendence might elsewhere be exposed.

To the Chief Secretary to Government, in Diary Cons., 18th August 1808.

961. Nevertheless, we could scarcely regard the measure as wholly free from objection—we remarked that the remote situation of both the Court and Cutcherry which last, as the Collector was in charge of the General Treasury, also, must perhaps necessarily continue to be fixed at Masulipatam, would leave the Zemindars of Guntoor almost beyond the reach of any European influence or control; and that though no political ill consequences should thence be expected to ensue, a greater latitude would be afforded for the exercise of illegitimate authority equally adverse to the rights and interests of Government and of the inhabitants.

962. We observed further, with respect to the immediate pecuniary advantage expected from the proposed measure, that the expense of a low Zillah Establishment might, in some degree, be countervailed by the advantage derivable from a more immediate, and therefore, more efficient, local superintendence over the subordinate branches of Revenue, especially if those branches should, as was likely, be hereafter extended.

963. We were sensible that these considerations would have occurred to the Honorable the Governor in Council, and would have probably, been allowed to yield to others of a more forcible, at least of a more urgent nature; we stated them therefore with a view of obeying the instructions of Government, rather than as tending to obstruct an arrangement admitted to be practicable, the advantages of which were positive and immediate; and the objections remote and eventual.

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964. We added that if the Honorable the Governor in Council should decide on carrying the proposed measure into effect, it was our opinion that it would be preferable to annex the Palnaud District either to the Zillah of Nellore or Cuddapah than to that of Masulipatam.

965. On the subject above stated, the decision of Government has not as yet been communicated to us.

966. In a letter from the Chief Secretary to Government under date the 14th May last, we were informed that the Honorable the Governor in Council having particularly noticed the charges attending the superintendence of Tank repairs, was desirous of receiving our opinion, whether those charges were susceptible of reduction. The Governor in Council was aware of the utility of Captain Caldwell's services, and that it might not therefore, be proper to diminish the personal allowance of that officer, but conceived it to be probable that the expense of the establishment might be reduced without material inconvenience.

In Cons., 23rd May 1808.

967. It was further remarked that a charge exceeding a hundred Pagodas monthly was incurred on account of an Assistant Surveyor, and that as it was understand that several of the boys who had been educated at the Surveying School or who had been employed on other Surveys, might be rendered sufficiently qualified for this duty, there appeared reasons to think that the particular charge in question might be dispensed with, or at least, diminished.

968. In our address to Government in answer to the foregoing communication we explained that with regard to the establishment of the Superintendent of Tank repairs, it consisted of two Writers, a Carpenter, two Peons and eight Lascars, the whole expense scarcely exceeding fifty Pagodas per month; for though the amount of Captain Caldwell's abstracts or indents (in which the allowances of his Assistant were not included) exceeded 700 Pagodas per month, the difference between this sum, and the amount of his personal allowance and establishment, consisted of charges on account of the Pay, Horse allowance and Travelling establishments of Assistant Surveyors belonging to the Institution mentioned in the Chief Secretary's letter, seven of whom were already stationed under the orders of this officer.

To the Chief Secretary 25th, Diary Cons., 29th August.

	St.	Pag.	F.	C.
Personal allowance, ...	400	0	0	
Establishment,	53	11	0	

969. We observed that on reference to our letter to the Right Honorable the Governor in Council under date the 20th December 1806, and to the correspondence therewith submitted, the Honorable the Governor in Council would derive full information respecting the Surveying Institution; it would be perceived that the purposes of that Institution had been very imperfectly accomplished, in short that it had proved of very little public utility.

970. At that time we were in doubt whether to recommend that it should be abolished or continued, but considering the endeavours which had been used by the present Superintendent to place it in an improved and more efficient footing, and adverting also to the engagements which had been contracted with the persons belonging to the Institution, it was resolved, in the end, to adopt the latter course.

971. The principal improvement suggested was the employment of the young men, in the first instance under gentlemen engaged in an active line of professional duty, as it was in consequence of this arrangement that so many of them were placed under Captain Caldwell, a circumstance which as before explained, would account for the apparently high charge of this Department.

972. Previously to the receipt of the Chief Secretary's letter abovementioned of the 14th May, adverting to the urgent calls which had been made, and the necessity which existed, for diminishing as much as possible the public expenditure, we had reconsidered the propriety of recommending the abolition or at least the reduction of the Survey Establishment, and with that view we

To Mr. C. Smith, in Diary Cons., 23th April 1808.

called upon the Accountant General to furnish us with a Statement shewing the total expense incurred on account of the offices of the Superintendent of the Surveying School and Inspector of Revenue Surveys, from the first institution of those offices to the present period, distinguishing the amount of the expenditure in each year, and including every charge incident to those Departments, on whatever account and by whomsoever defrayed.

973. From this Statement, which had been recently received, and which we had the honor to submit, it would be perceived, we remarked, that the aggregate expenditure on account of the Department under discussion had been very considerable, and that the annual expenditure had progressively, and of late considerably increased.

From Mr. C. Smith, in Cons., 4th August 1808.

	St. Pags.
Fusly 1216 ...	... 13,836
Fusly 1217 ...	... 15,515

974. The fixed charges of the Superintendent of the School, at the Presidency appeared previously to the recent improvement to have amounted to the sum of Pagodas 183 per month, viz., Salary 50 Pagodas, allowances for the maintenance of the Students 100 Pagodas, pay of Moonshee 8 Pagodas, and of Draughtsman 25 Pagodas. From that time, in consequence of the allowance for the maintenance of the Students having been increased and some other additions made, the permanent monthly charges appeared to have amounted to Star Pagodas 239.

975. But besides this sum drawn monthly under the head of Salary and Establishment, various contingent charges had frequently occurred for the equipment of boys proceeding on service, purchase of instruments, &c.; it had, moreover, been usual, at the end of every three or four years to grant a remuneration to the Superintendent of the School, for duties performed in his capacity of Inspector of Surveys; this remuneration was granted in 1800, 1805 and 1808, and has always been calculated at the rate of 100 Pagodas per mensem, so that upon the whole, the Permanent Charges defrayed at the Presidency chiefly on account of the Superintendent could not, we remarked be taken at less than 400 Pagodas per month.

Fuslies 1210, 1214 and 1217.

976. We remarked that in the present circumstances of affairs, when from the necessity of reducing the public expenditure, many Establishments of acknowledged utility had been suppressed, it was our duty, called on as we had been, to suggest that the whole of the foregoing charges on account of this Establishment might be immediately dispensed with by the abolition of the offices in question.

977. We had reason to suppose that the five Students at present at the School might, without any great difficulty, be otherwise provided for; of those qualified for duty, and in actual employ as Surveyors, such we remarked as might be so disposed might receive their discharge, and the others might continue to be employed as at present, and be placed under the superintendence and control of Captain Caldwell.

978. We had observed from the Chief Secretary's letter of the 20th August, that if the six Surveyors educated at the School and hitherto attached to the Superintendent of the Mysore Survey, four were no longer required for that duty; and as the plan proposed by Major Mackenzie of employing them on a similar Survey of the Ceded Districts, under his directions, united utility with the object in view, of affording them a provision for the present and would moreover be attended with little or no additional expense, we recommended that it might be adopted.

In Cons., 25th August 1808.

979. We remarked that if the arrangement submitted should be approved by the Honorable the Governor in Council, measures would be taken to provide for as many of the Students and Assistant Surveyors as might be practicable, and according as opportunities might offer, and that instructions would be furnished to the Superintendent of Tank repairs to superintend and direct the labours of such as might remain—in the meantime we remarked an immediate saving would be effected, as already explained, to the extent of the Permanent Charges of the Establishment at the Presidency.

980. With regard to the personal services of the Superintendent of Tank repairs and his Assistant, we considered ourselves justified in assuring the Honorable the Governor in Council that they were eminently useful. In planning repairs as well as original works, many we observed were the occasions which required professional assistance and instruction, and though the receipt and disbursement of cash and the detail of execution was foreign from the Superintendent's duty, yet in the accomplishment of works of a difficult or complex description, occasional superintendence was often necessary, and was in such cases, afforded.

981. We remarked that in the course of the two last years the services of Captain Caldwell and his Assistant had been respectively employed (and generally in consequence of applications from the Collectors) in the Districts of Palnaud, Nellore, Chingleput, the two Divisions of Arcot, Tanjore and Dindigul that the Superintendent had been lately deputed to Coimbatore, for the purpose of affording his professional aid in furtherance of some useful works projected and partly executed by the Collector, with a view to the security, but chiefly to the extension of the cultivation, an object which appeared to have been fully answered—we observed that he would thence proceed to Tinnevelly where his services were represented by the Collector to be very desirable.

982. We further observed that besides occasional communications we were furnished monthly with regular diaries of Captain Caldwell's proceedings; but as it was desirable that the services of this intelligent and zealous Officer should be justly appreciated we observed that it was our intention to require from him in future an annual Report or Summary of his proceedings to be submitted for the information of the Honorable the Governor in Council.

983. With regard to the appointment of Assistant to the Superintendent of Tank repairs, it appeared proper to observe that it was not of recent date, and that it was of some importance to have a successor training up under Captain Caldwell's eye, enjoying the benefit of his example and experience; that it was indeed for some time vacant, subsequently to the death of the last, Assistant, Ensign Rowley and that when it was renewed in the person of the present Assistant, it did not appear that the emoluments were increased; that they consisted of what was termed Surveyors' Allowances, with the addition of an Establishment, the particulars of which were entered in the margin.

Allowance ...	38	31	40			
Difference between Captain and Lieutenant's Batta ...	38	31	40			
				77	18	0
Horse allowance ...			...	6	0	0
Tent ...			...	5	0	0
Carriage and Puckally ...			...	7	0	0
Interpreter ...			...	8	0	0
6 Lascars at 2-34 each ...			...	16	0	0
Total Star Pagodas...				119	42	0

984. The address which we have here recited, is under the consideration of the Honorable the Governor in Council.

MOYEN ZABITAH AND CHARGES.

985. In our address under date the 3rd instant, we had the honor to submit to the Honorable the Governor in Council the result of our Proceedings on the examination of the Estimates of Charges in the Revenue Department for Fusly 1218, and of a comparison of these Estimates with the actual expenditure for Fuslies 1216 and 1217.

To Government, in Cons., 3rd October 1808.

986. Although with a view to satisfy the Honorable the Court of Directors and the Honorable the Governor in Council, of the progress which had been made in the reduction of the Revenue Charges of this Presidency, we anticipated the time for submitting our final Report on this subject, in order that it might be transmitted, in its actual state by the present despatch—it was necessary to observe that, we could have made it much more complete, and, we doubted not, more satisfactory as to the amount of reduction; had there been time to wait for the ultimate replies of the Collectors.

987. It was we remarked, in the knowledge of the Governor in Council that we had annually revised the Estimates of the Collectors and made such reductions in communication with them as were found safe and compatible with the mode of Revenue management immediately pursued—it would therefore we observed be found that the Revenue Charges had been reduced in each year in such branches as were under our control—it was however to be noted that this control did not extend to the fixing of either the number of Collectors, of Sub-Collectors, of their Assistants, or of their salary that the Charges in Fusly 1217 would consequently be seen to be less than those in Fusly 1216 and a very considerable reduction will be observed in the Estimated Charges for the current Fusly.

988. In our letter to Government under date the 21st July and 7th December 1807—we particularly explained the nature of each head of disbursement, and shewed in what respect the mode of bringing certain charges to account in the Revenue Statements of this Presidency differed from the mode practised in Bengal; we deemed it right to annex to our late address, extracts from those Reports, because they would demonstrate that the Honorable the Court of Directors were in error in supposing that the Charges of Collection of the Revenues of Fort Saint George exceeded those of Fort William; and because they would render unnecessary a repetition of the explanation and arguments then used to clear up the misapprehension which had existed in this respect.

In Cons., 30th July.
In Cons., 7th December 1807.

989. Our circular letters exhorting Collectors in the most impressive manner to reduce their Estimates to the lowest scale that was safely practicable; and our proceedings on each Collector's Estimate, revised as they were received, we hoped would best evince to the Honorable the Governor in Council our anxious desire to meet the wishes of the Honorable Court and to carry into effect the orders for diminishing as much as possible the charges in our Department; from those Proceedings it will be seen that the revision has been made item by item in each Collector's accounts, with a care proportioned to the exigencies of the public service, and with a result which we hope would prove satisfactory.

In Diary Cons., 23rd May.

990. We deemed it necessary to explain that the following heads constitute properly Charges of Collection, viz:—

Charges Ordinary ... {
- Huzzoor servants of the Collector.
- District servants.
- Saderwared charges.
- Salt servants.
- Servants in the Customs.
- Servants in the Farms and Licenses.
- Extra Revenue servants.
- Salary and Commission.

Charges Extraordinary ... {
- Extra charges of a Revenue nature.
- Repairs of tanks and watercourses.
- Tent allowance.
- Survey expense.

991. The following heads come under the denomination of Disbursements recoverable:—
- Advances for cultivation.
- Advances for sequestered Zemindaries deposits.

992. It was under the preceding heads that we classed the Revenue Charges and we observed it was in these heads of disbursement chiefly that we could effect the most considerable decrease of expenditure, that the items of general charge are only in a few instances subject to our control; but, that what reductions in that respect, might be practicable would be effected and hereafter reported.

993. In the amount of Moyen Zabitah Charges, which includes Huzzoor and District servants, a reduction of Star Pagodas 1,01,441-43-70 was made as follows:—

oyen Zabitah.

	1216.			1217.		
Actual for Fusly	4,76,178	18	74	4,46,087	40	19
Estimated for Fusly 1218 ...	3,44,645	41	29	3,44,645	41	29
Decrease...	1,31,532	22	45	1,01,441	43	70

994. This reduction was produced chiefly by the abolition of the establishment of Subordinate lectors and by a reduction in the number and pay of Huzzoor or District servants: it was exsive of such further retrenchments as we had ordered to be made, or in our Proceedings on the imates furnished by the Collectors, had suggested to them as capable of being made.

995. Under the head of Salary and Commission a reduction of expense to the extent of Star Pagodas 63,052-24-71 was calculated on, arising from the abolition of the office of Subordinate Collectors and from the reduction of the owances of Principal and other Collectors.

alary and Commission.

996. The Saderwared charges we had reason to expect would fall short of the sum estimated.

aderwared.

997. In the Salt and Custom servants it had not been found practicable to effect any considerable reduction beyond the striking off of the writers formerly employed to prepare the monthly accounts required by the Salt Agent, t we calculated on an increase in those branches of Revenue.

lalt and Custom servants.

998. We observed that the Extra charges of Revenue would be considerably diminished as we had rejected from the estimates of the Collectors, every item not of absolute necessity.

Extra Charges.

999. The estimates for repairs of Tank and Watercourses we remarked always exceed the amount actually disbursed; wherever it appeared practicable we had reduced the estimate, and we confidently expected that the actual disbursement would fall far below the amount expended in the previous Fuslies.

tepairs of Tank and Watercourses.

1000. The advances of Cultivation are recovered generally in the same proportion they are disbursed; if the amount of advances be diminished, the receipts under this head will also be less; but desirous of curtailing the public exnses, in all practicable cases, and being of opinion that under Village rents, disbursement to e extent hitherto usual would not be necessary, we diminished the estimate and have expectaons that the amount actually sanctioned will not be altogether found absolutely necessary, d will not therefore be issued from the Treasury of the Collectors.

Advances of Cultivation.

1001. The charge of Tent Allowance although esteemed at a higher rate than the amount disbursed for Fusly 1216 and 1217 we observed would, if sanctioned by the Governor in Council be less in Fusly 1218 than the m estimated; because we had not thought it right to allow the Head Assistants a higher allowice for travelling charges than 25 Pagodas per month—we stated our opinion that in unsettled istricts, this charge is attended with benefits far surpassing the increase of expense incurred. 'e required and received from all the Collectors satisfactory Reports of the tours they had made rough their respective Districts, and we considered it very necessary that Collectors should ake their Village rents in the Talooks, and we observed accordingly that with the permission the Governor in Council it was our intention to sanction the Tent Allowance to all Collectors unsettled Districts for Fusly 1218, but to require a satisfactory account of the purposes wards which it should have been applied.

Tent Allowances.

1002. The Survey Expense we hoped would fall short of the same estimated from a discontinuance of the Survey in some Districts and a transfer of the servants in others to the head of District servants.

Survey Expense.

1003. We observed that in the other subordinate heads, we had enjoined the utmost economy and expected that it would be observed by Collectors in all such disbursements.

1004. We stated also that from some Collectors we had already received, and from others we still waited their replies, to the observations and suggestions entered on our Proceedings on revising their estimates, and that we had every reason to expect that our endeavours to reduce the charges still lower would be attended with success.

1005. The want of uniformity in some of the estimates of the Collectors, the non-entry in others of charges hitherto included in the Revenue Statements, the insertion by some of the Estimated instead of the Actual charges of preceding years; and the exclusion of all Judicial and Police charges in the estimates for Fusly 1218, rendered it impracticable at present for us to make a general comparison; we therefore annexed the following Abstract of charges incurred in Fusly 1216 and 1217 and of those Estimated in Fusly 1218 under those heads which are properly of a Revenue nature and disbursement made bonâ fide in the collection of the Revenue :—

Abstract of Charges of a Revenue nature in Fuslies 1216 *and* 1217 *with the Estimate for Fusly* 1218.

	Actual amount in Fusly 1216.			Actual amount in Fusly 1217.			Estimated amount in Fusly 1218.		
	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.
Moyen Zabitah Charges	4,76,178	18	74	4,46,087	40	19	3,44,645	43	29
Salary and Commission	2,97,07	38	71	2,90,706	27	52	2,27,654	2	42
Saderwared	23,417	10	34	23,866	15	12	22,813	4	43
Salt and Custom Servants, &c.	2,61,543	35	59	1,41,210	29	70	57,866	16	59
Repairs of Tanks and Watercourses	1,34,248	1	55	1,32,933	26	49	1,55,563	29	20
Advances for Cultivation	2,62,065	9	77	2,99,621	41	79	2,54,441	44	77
Tent Allowance	18,226	10	50	21,351	10	13	21,351	10	23
Survey Expense	34,528	8	37	35,603	4	5	26,459	24	58
Total	15,07,294	44	57	13,91,386	13	40	11,10,829	41	31
Deduct Estimate for Fusly 1218	11,10,829	41	31	11,10,829	41	31	...	...	...
Less	3,9,4665	3	26	2,80,556	17	9	...	...	...

1006. From the foregoing Abstract it appeared that under the orders issued by us a reduction had been effected in the proper charges of Revenue for Fusly 1218 of Star Pagodas 2,80,556 17 9

To which must be added the farther sums retrenched or suggested to be deducted by us ... ..., 83,717 31 12

Deduct allowed by us 5,308 0 0

78,409 31 12

And the decrease would probably be... 3,58,966 5 31

1007. As this Report on matters of account was not so complete as it was our wish to make it, we intimated our intention to address the Honorable the Governor in Council a further letter on this subject so soon as we should have received the replies of the Collectors. In the mean time, we had the honor to forward copies of our Proceedings and to express our hope that our endeavours to meet the wishes of the Honorable the Court of Directors and of the Honorable the Governor in Council would have been so far successful.

REFERENCE RESPECTING THE ESTIMATE FOR THE OFFICIAL YEAR 1808-9.

1008. Under date the 15th June last, we received a letter from the Chief Secretary to Government expressing the desire of the Honorable the Governor in Council to receive early information regarding the grounds, on which was formed an estimate of the amount of the Revenues for the current Official year 1808-9, in order that a satisfactory explanation might be given of the cause of the diminished estimate of this year, below what would have been the amount of the Revenues of the past year, if the failure of periodical rains had not taken place.

In Cons., 16th June.

1009. To this letter we immediately replied under date the 16th June, but previously to furnishing such explanation as was in our power to afford, we deemed it proper to observe that the estimates of Revenue were not usually formed in communication with the Board of Revenue, and that it was not usual for us to calculate either the receipts or disbursements by the Official year, but by the Revenue or Fusly year; but in compliance with the desire of the Governor in Council, we endeavoured to afford such elucidation as the materials in our possession would admit.

1010. We regretted that the time allowed for furnishing the explanation was so short, because two months of the official year 1808-9 had not yet elapsed, because we had received but few of the Jumnabundies of the Collectors in unsettled Districts, and because, as we had not required the transmission of the estimates of Revenue charges for the ensuing Fusly year before the 30th June, we could not judge with the accuracy we wished, either of the probable reduction of charge, or of the probable increase of Revenue.

1011. An estimate of the Revenue of a year commenced and of which the result with reference to seasons could not be foreseen we observed, must necessarily be liable to the error of being either too high or too low.

1012. On an examination of the estimates of former years compared with the actual results, we discovered that the defalcation of 12,93,850 Star Pagodas, as added by the Supreme Government to make up the estimate for 1807-8 to what it was supposed the actual Revenue would have been in a good year, was the difference between a very high estimate not realized by 8 lacs, and a very low estimate short of the regular estimate by 6,27,000, viz.

1806-7
1807-8

1013. In the letter of the Supreme Government the estimate of ordinary Revenue was stated at Star Pagodas 1,08,15,845

The extraordinary Revenue as estimated by the Accountant General but not stated in the Bengal letter was... 6,27,114

"Add amount allowed for defalcation" 1,14,42,959

As done in the Bengal letter 12,93,850

Add the estimate Revenue of Fort St George for 1807-8 ordinary and extraordinary, supposing a failure of the Revenues had not taken place would have amounted, according to the mode of calculation adopted by the Supreme Government to... 1,27,36,809

We added the amount of extraordinary Revenue as taken from the regular estimate for 1807-8 in order to compare that estimate with those of former years and thence to form a judgmen how far it was correct.

The Total estimated Revenue ordinary and extraordinary for 1805-6 was... 1,22,31,744

The actual receipts were... 1,26,58,494

Excess in receipts above the estimate... 4,26,750

The total estimated Revenue ordinary and extraordinary for 1806-7 was ... 1,24,47,336

The actual receipts were 1,16,17,439

Deficiency in the receipt... 8,29,897

* There is a small difference between this amount and the amount stated above being Macca Revenue.

† The account has been since received, and it appears that the actual receipts amounted to Star Pagodas 119,58,527 5th October.

The total Revenue ordinary or extraordinary as estimated for 1807-8 was 114,22,995.* The actual receipts† were not then known.

The total Revenue as estimated for 1808-9 was 1,16,01,984.

Abstract.

Fusly year.	Official year.		Star Pagodas.
1215	1805-6	Actual Receipts	1,26,58,494
1216	1806-7	Actual Receipts	1,16,17,439
1217	1807-8	Estimated Revenue ...	1,14,22,995
1218	1808-9	Estimated Revenue ...	1,16,01,984

If therefore the estimate of 1807-8 be deducted from the actual of 1806-7 the defalcation we observed would amount to no more than 1,94,444 Star Pagodas, viz :—

Note.	Star Pagodas.			
High estimate for 1806-7	1,24,47,336			
Low estimate for 1807-8 taken by the Supreme Government	1,08,15,845	1806-7 ...	Actual Receipts... ...	1,16,17,439
Deduct		1807-8 ...	Estimated Revenue ...	1,14,22,995
Charges 1806-7	16,31,491			
Charges 1807-8	33,38,928		Difference ...	1,94,444
	30,06,287			
Remains defalcation as noted by the Bengal Government	3,37,641			
	13,93,850			

1014. It being in Fusly 1216 that the calamity of the drought occurred, it followed that the Revenue of a portion of two Official years was affected by it to a certain extent, ; but Fusly 1215 being a year more than usually abundant, part of the Official year 1806-7 partook of the benefit of the high collections in that Fusly.

1015. From the foregoing it resulted that the Supreme Government by taking the defalcation of Revenue at the full amount of Star Pagodas 12,93,850 had raised the estimated Revenue for 1806-7 to Star Pagodas* 127,36,809 a sum exceeding the actual collections in the productive year of 1805-6 and exceeding by more than 10 lacs of Pagodas, the actual collections of the official year 1806-7 and by a still greater sum the regular estimate of 1807-8.

Note.
* Or if the extraordinary Revenue be omitted to, 121,09,695 Star Pagodas.

1016. We were concerned to state that the baneful effects of the drought in Fusly 1216 would extend in some Districts even beyond Fusly 1217 because it had been impracticable wholly to replace the great loss sustained in cattle and seed grain; but we had every expectation that (one or two Districts excepted which suffered

Nellore and Arcot.

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most) the resources of the country would in Fusly 1218 be nearly restored to their former state, thenceforward gradually advancing in improvement.

1017. On a review of the estimate framed by the Accountant General, we considered the aggregate amount to be not far below the probable actual result—we estimated a higher Revenue than that Officer had done in the Districts noted in the margin, and an increase of one lac of Star Pagodas, above the receipts of the last Fusly from Salt—there ought also we observed be some addition from diminution of charge. But opposed to this favorable view, some of the Districts were estimated at their highest capacity and the Zillahs at their full Revenue.

Ceded Districts Madura and perhaps in Tanjore.

1018. The following Comparative Abstract of the estimated and actual receipts for four years we observed would show that the estimate for 1808-9 was not on a very reduced scale :—

* By the account before adverted to as since received, the nett Revenue appears to have amounted to Pagodas 84,79,655.

	Revenue.			Charges of every description including Judicial.					
	Star Pags.	F.	C.	Star Pags.	F.	C.	Star Pags.	F.	C.
1805-6	1,26,58,494	3	76	32,11,228	15	29	94,47,266	30	47
1805-7	1,16,17,439	38	57¼	33,52,158	24	22	82,65,281	14	35
1807-8	1,14,22,995	0	0	33,83,569	0	0	*80,39,426	0	0
1808-9	1,16,01,984	29	0	29,12,422	0	0	86,82,569	0	29

Actual. Actual. Estimate. Estimate.

1019. We remarked that it was extremely difficult for us, at this period, to enter into any detail with respect to the charges, because the Judicial and Police disbursements were included in all the general Revenue Statements. The explanation afforded in our letters of the 28th May and 7th December 1807, we remarked was intended to demonstrate that the ordinary charges of collections considering the detailed mode of management in practice at this Presidency, was moderate; we observed a reduction exceeding 4 lacs of Star Pagodas was calculated on by the Accountant General—we had no reason to apprehend that the expectation of reduction held out by us in the letters above alluded to, would be disappointed; on the contrary we remarked a part of those reductions had already taken place and more would be effected on the expiration of the Fusly—we further observed that the introduction of Village rents into Districts where the detail of Ryotwar rents was in practice would produce gradually still further reduction, and that the Governor in Council might rely on our exertion to make the reductions as great as might be safely practicable.

1020. Although it was our opinion that, in the Official year 1809-10, the country will have nearly recovered from the effects of the late calamity; still the gross Revenue we remarked might not amount to that collected in 1805-6 —in that year a general Sayer was collected, which had since been abolished, and the Regulation which proposed a substitute for it in part had not yet been passed—the arrangements moreover which had been made for omitting in the public accounts those items of receipts and disbursements brought heretofore to account in a few Districts under this Presidency but not brought to account at all in other Districts, or in Bengal, we remarked would decrease both the amount of gross collections and gross charges; but we entertained sanguine hopes that the nett Revenue in 1809-10 would not fall much short of the actual nett Revenue in 1805-6 supposing always that the season was favourable to agriculture.

Star Pagodas 126,58,496.

1021. Under the foregoing explanations and considering the extent to which a reduction in the charges had been estimated, we observed that we could not without holding out perhaps delusive prospects, venture to anticipate any considerable increase in the estimated nett Revenue as stated for 1808-9. It was probable, however, that the amount might equal even 90 lacs giving an increase in the present estimate of from two to three lacs of Star Pagodas.

1022. Subsequently to the date of this Report, copy of a further letter, and enclosure from the Supreme Government has been transmitted to us on the foregoing subject, with directions to submit such observations as we may think necessary in addition to the explanation already furnished as above stated.

1023. We shall hereafter comply with these directions; in the meantime, we have the honor to submit for the information of the Honorable the Governor in Council, and for transmission to the Honorable Court of Directors the Statement shewing the actual collections and charges in the Revenue Department for the expired *official* year 1807-8 compared with the estimated receipts and disbursements for the same period.

1024. We shall not anticipate our future explanation by entering into any detail of observation in this place; it is satisfactory however to be enabled to point out that the collections estimated at 114,22,995, amounted to Star Pagodas 119,58,527, and that the nett Revenue, estimated at Star Pagodas 80,39,426, amounted to Star Pagodas 84,79,655, being in the former an excess of Star Pagodas 5,35,532, and in the latter an excess of Star Pagodas 4,40,229, the difference between the two last sums being a nett excess in charges above the estimate to the extent of Star Pagodas 95,303.

1025. In concluding this address, we are led to notice that we have completed our revisal and reports of the local administration of the Revenues of the Fusly year 1217 in the several unsettled Districts of the Company subject to this Presidency; and having done so in this as well as in the preceding Fusly, at a period much earlier than had before been usual, in time to come completely before the Honorable Court of Directors by the despatch of October instead of the succeeding one in March, we presume it will be satisfactory to the Honorable the Governor in Council.

1026. The Honorable the Governor in Council will have observed with proportionate pleasure that the general results of the several Settlements for Fusly 1217, have been comparatively favorable.

In reviewing the Settlements of that Fusly, we have extended our retrospect to the periods when the recent acquisitions of the Company came respectively under their authority, giving a summary of the modes and mutations of management, the settlements and collections of Revenue in each of the Provinces of the Carnatic, and of the territories ceded or conquered from the States of Hyderabad and Mysore, from these periods until the present time.

1027. This General Report comprehends a recapitulation of the whole, and thus concentrates in one record a condensed series of information, the results of a successive number of years affording an useful document of reference, and a ready standard of comparison whence to judge of the future advancement or decline of the Revenues of the respective countries.

1028. We have the honor to forward the whole sett of our Proceedings for the year 1807, together with the broken sett from 18th February last to the present date for the purpose of being transmitted to the Honorable Court of Directors by the Ships under despatch.

We have the honor to be,

Honorable Sir,

Your most obedient humble servants,

(Signed) WILLIAM PETRIE.
(„) ALEXANDER FALCONAR.
(„) WILLIAM THACKERAY.

FORT SAINT GEORGE,
5th October 1808.

lex to the General Reports of the Board of Revenue, to the Honorable the Governor in Council, sent Home to the Honorable the Court of Directors.

Dated 10th January 1809 & 1810.

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General Report of the Honorable the Governor in Council per Ship "Jane Duchess of Gordon" dated 10th January 1809.

TO

THE HONORABLE SIR GEORGE H. BARLOW, BART., K. B.,

Governor in Council,

Fort Saint George.

HONORABLE SIR,

In Cons., 15th December.

In compliance with the orders communicated to us in a letter from the Secretary to Government under date the 10th ultimo, we have the honor to submit the Report of our Proceedings from the 5th October last to the present date.

2. As a shorter interval than usual has elapsed since the date of the last despatch, and as our Report on that occasion comprehended, in general, the result of the local administration of the Revenues for the Fusly year 1217, it follows that our present Report will be confined to fewer details.

3. According to the established rule of proceeding, our General Report consists, for the most part, of a recapitulation of our correspondence with Government, omitting the detail of our various correspondence with the Collectors, of which, a recapitulation of the whole would be as unnecessary, as tedious.

4. In the five Northern Zillahs of Ganjam, Vizagapatam, Rajahmundry, Masulipatam, and Guntoor, the correspondence which has passed since the date of last despatch has related chiefly to the unsettled sources of Revenue, the Salt, the Abkary, and the Town and Frontier duties.

5. These subjects will, so far as necessary, be noticed under their respective general heads, we proceed, therefore, to the District of Palnaud.

PALNAUD.

From Mr. Greenway, in Cons., 28th November.

6. At the period of the last despatch our Report, on the Settlement of this District, was under the consideration of the Honorable the Governor in Council, whose order thereon we had the honor to receive under date the 12th November.

7. Although this Settlement fell short of that of the preceding year in the sum of Star Pagodas 652-22-45, it appeared to the Honorable the Governor in Council to be satisfactory, as there had been a progressive improvement of the Land Revenue, and the Governor in Council, accordingly confirmed the Settlement at Star Pagodas 38,030-7-55.

8. The great defalcation which we had noticed under the head of Customs it was observed would probably be entirely or in a large proportion recovered by the re-establishment of a duty on goods exported to the territories of His Highness the Nizam.

9. The misappropriation by the confidential servants of the late Collector of the money allotted for the repair of certain public works in the District of Palnaud was considered to be matter of regret, but the Governor in Council approved the mode which we had adopted for ascertaining the misappropriation, and the measures which we had directed the present Collector Mr. Jarrett, to take for the purpose of recovering the money from the delinquent by legal process.

10. The Governor in Council was pleased, on our recommendation, to sanction the expense incurred in forming the Jummabundy of Fusly 1217, amounting to Star Pagodas 1,013-37-38.

From Mr. Jarrett, in Cons., 27th October.
To Mr. Jarrett, in Dy. Cons., 7th November.

11. Respecting the establishment of Village rents on lease, a measure which had been intended to take effect in this District in common with others, some correspondence has occurred, for the particulars whereof we request reference to the letters noticed in the margin.

NELLORE.

To the Chief Secretary to Government, in Cons., 21st November.

12. In a letter from the Secretary to Government under date the 9th November last, a petition was referred to us which had been addressed to the Honorable the Governor in Council by certain inhabitants of the Nellore District, with orders to state our opinion whether the petition were entitled to any credit, and whether it might be proper to institute an enquiry relative to the allegations it contained.

13. The allegations, though somewhat general, were of so grave a nature, and were represented with so much apparent earnestness, accompanied with confident assurances as to the means of proof, that we could not consider it to be proper to treat them with indifference.

14. The personal integrity of the Collector had indeed been hitherto unimpeached, and so far as the allegations tended to affect his character in that respect, we were most fully disposed to discredit them. We observed however, that the existence of opportunities for the practice of abuses was scarcely less to be doubted than the propensity of native servants to take advantage of them; and that it would, therefore, be impossible for us to pronounce the petition to be wholly undeserving of credit.

15. It appeared moreover, that enquiry was necessary, whether the allegations were groundless, or otherwise, for by no other means could the point be conclusively ascertained; and in either case, we remarked, the result of the enquiry must be satisfactory.

16. We accordingly proposed to depute our Junior Member, Mr. Thackeray, to Nellore for the purpose in view; but conformably with Section 49, Regulation I. A. D. 1803, we intimated that we should wait the orders of the Honorable the Governor in Council previously to the deputation.

From the Chief Secretary, in Cons., 24th November.

17. The Honorable the Governor in Council having expressed his entire approval of the mode in which we proposed to investigate the grounds of the petition, Mr. Thackeray has proceeded accordingly to Nellore.

From Mr. Travers, in Cons., 19th December.
From Mr. Thackeray, in Cons., 19th do.
To the Chief Secretary, in Cons., 19th do.
From Mr. Greenway, in Cons., 29th do.
Petition received by Mr. Thackeray, in Cons., 29th do.
From Mr. Travers, in Cons., 29th do.
From Mr. Travers, in Cons., 29th do.
To Mr. Travers, in Cons., 29th do.
To Mr. Thackeray, in Cons., 29th do.

18. The result of his enquiries has not as yet been reported. Some communications, however, have passed, for the particulars of which we beg to refer to the papers noted in the margin.

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From Mr. Travers, in Cons., 24th October.
To Mr. Travers, in Dy. Cons., 7th November.
From Mr. Travers, in Cons., 8th December.
To Mr. Travers, in Dy. Cons., 15th do.

19. We have only to notice further that we have had cause to be somewhat dissatisfied with the management of Mr. Travers as respects the execution of our orders for the establishment of Village rents on lease, and that it has in consequence been deemed advisable to extend to Mr. Thackeray the authority of interfering with that arrangement.

CEDED DISTRICTS.

20. In a letter from the Secretary to Government under date the 21st May last, was referred to us a representation addressed to the Zillah Court at Bellary by certain Banyans (Manufacturers and Tradesmen) of Tadputri complaining of a heavy addition to their House-tax or rather a professional tax of the nature of Moturpha, termed in the Ceded Districts Veesabuddy.

21. A similar representation was subsequently addressed to us by the Banyans of the Cumbum Division.

22. We referred these representations to the Collectors respectively, and though we were aware that they originated in the arrangements which had been recently adopted for the modification of the Veesabuddy assessment, we informed Mr. Chaplin that it would be satisfactory to us to receive a Report on the result of those arrangements, and to be assured that care had been taken to prevent a disproportionate assessment upon particular classes or individuals.

23. That the Honorable the Governor in Council might be fully acquainted with the nature of the arrangements adverted to, we in our address of the 26th ultimo enclosed an extract from the Report of Colonel Munro dated 15th August 1807 (wherein the subject was clearly stated) together with the replies of Messrs. Gahagan and Chaplin to the references above mentioned.

To Government, in Diary Cons., 29th December.
In Cons., 4th February 1808.
From Mr. Gahagan dated 8th, in Cons., 25th August.
From Mr. Chaplin dated 11th, in Cons., 19th December.

24. The modification of the Veesabuddy assessment commenced in last Fusly, as noticed in the Reports of the Collectors on their Settlements—its chief object was a fair distribution of the Tax in proportion to the profits of trade, and therefore "it had in general proved extremely "acceptable to the lower classes of Merchants, whose share of the assessment was formerly in "many instances higher than that of the richer classes"—the modification was also calculated, it is true, to afford a progressive increase to the public revenue, but the increase was not so considerable in the aggregate as to be at all likely to prove oppressive, and it was meant to be attained on a very just principle, not by raising the rates generally, but by equalizing the rates in the Districts wherein they were low, with the higher rates which prevailed in other Districts.

25. We presumed the Honorable the Governor in Council would concur in opinion with us that, a modification of this kind, of any of the usual sources of Revenue, was not opposed by the general spirit of the Regulations; and that the only ground upon which the Courts could interfere, would be, on the complaints of individuals of an *unfair apportionment of the assessment.*

26. This reference is under the consideration of Government.

27. Amongst several other petitions transmitted to us in a letter from the Secretary to Government under date the 5th March, was one in the name of Devakara Nair, the expelled Poligar of Poolalachervoo which was referred to the Collector in the Cuddapah Division, with orders to report, without delay, whether the proffered submission of that person should be accepted, and upon what conditions.

In Cons., 28th March.
To Mr. Chaplin, in Diary Cons., 28th April.

28. The Collector's reply conveyed a particular account of the past conduct of Devakara Nair, and he concluded with submitting his opinion (and he was confident he delivered the sentiments of the late Principal Collector) that so far from accepting that person's submission, the pursuit after him should never be relinquished.

29. It appeared that Colonel Munro, not long previously to his departure, sent persons in quest of him, but the place of his retreat had not been ascertained, though, from the accounts which the present Collector had received, it was believed that he was at a village not far distant from Hyderabad.

To the Chief Secretary dated 14th, in Diary Cons., 16th June
From Mr. Chaplin dated 15th, in Cons., 25th April.

30. We took the same opportunity of submitting a further letter from the Collector at Cuddapah reporting the apprehension of Nundee Keesapa Nair, an ex-Poligar of Buswapoor in this Division, and a near relation of the person before mentioned.

31. It appeared that he had recently returned to a village within the limits of Kurnool, in the vicinity of Buswapoor, for the purpose, as he alleged, of surrendering himself to the Amildar of the Division, but the Amildar on hearing of his arrival, sent a party of Peons and secured him.

32. It was believed that this person had been concerned in the conspiracy of Nair Gour Antapah, and Goorapah Nair, who for a long time infested the Frontier Districts; and though the Collector was not confident that he should be able to obtain conclusive evidence of this man's having been actively engaged in the design of Antapah and his party, he was of opinion that he should be kept in confinement until the extent of his connection with those persons should be ascertained, or until the period should arrive at which he might be enlarged without endangering the tranquillity of the Ceded Districts.

33. The same letter from the Collector communicated the return, under similar circumstances, of two petty Zemindars of Ooyalwara in the Koilkoontla District, who also, after the cession of the Districts, absconded and refused to accept the Cowle which was offered to them.

34. Although these persons had no claim on the indulgence of Government, yet the Collector was of opinion that there might be no objection, if Government should deem fit to grant them, a small allowance for their subsistence out of the rents of their villages, on the condition that they should fix their residence at Cuddapah; but the Collector was of opinion that the re-admission of this description of persons to their villages would be highly inexpedient, as tending to revive one of the principal causes of the decline of the Revenue of these Districts under the Mahomedan Governments, and probably to produce an unfavorable effect on their internal tranquillity.

From the Chief Secretary to Government in Cons., 1st August.

35. The Honorable the Governor in Council expressed his regret that the crimes of Devakara Nair, the expelled Poligar of Poollacheroo, should be of such a nature as to preclude the acceptance of his proffered submission, and the opinion stated by the Collector appeared to the Governor in Council to be conclusive.

36. The Governor in Council desired that the Collector of Cuddapah might be instructed to use his endeavours to procure accurate information of the conduct of Nundee Kesapa Nair; and if there should be sufficient ground for bringing him to trial, to adopt the proper measures for that purpose; but in the event of it proving impracticable to procure conclusive evidence against him, the Governor in Council we were informed would deem it inexpedient to continue him under restraint.

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37. The Governor in Council desired that the Collector might be called on to specify the allowance which he might consider sufficient for the two petty Zemindars of Ooyalwaroo, requiring them to fix their residence at Cuddapah.

From Mr. Chaplin, dated 11th, in Cons., 18th August.
From do. 12th do. 22nd do.
To Mr. Chaplin, dated 3rd, in Diary Cons., 5th September.

38. From the communications which we subsequently received and submitted, it appeared that the Collector had not been able to obtain any satisfactory proof of the connection which had been supposed to subsist between this person and Nar Gour Antapah and Goorapah Nair; and we therefore, under the instructions of Government, authorized his release, upon such security as he might have the means of offering.

39. Conformably also with the instructions of Government, communicated to us on the same occasion, the two petty Zemindars of Ooyalwara were directed to fix their residence at Cuddapah—the allowance recommended by the Collector for their support was 10 Pagodas each per month, which we submitted for confirmation and sanction.

To the Chief Secretary, in Diary Cons., 16th June
In Cons., 2nd May.
To the Collectors in the Ceded Districts, dated 4th, in Diary Cons., 5th May.

40. In our letter before adverted to, the Honorable the Governor in Council was informed that conformably with the orders conveyed in Mr. Greenway's letter of the 23rd April, instructions had been issued to the Collectors in the Ceded Districts to report on the case of each of the State Prisoners confined at Gooty and Bellary, but that their Reports had not then been received.

From Mr. Chaplin, dated 18th, in Cons., 25th August.

41. We have not to this time received the Report of the Collector in the Bellary Division, but that of the Collector in the Cuddapah Division was transmitted to us some time since, and was recently submitted for the information of Government together with a transcript of our orders to the respective Collectors on the subject.

42. The account which Mr. Chaplin gave of Mahabbut Khan and Hakim Meean appeared to us to be such as to justify his opinion of the inexpediency of releasing them, while we conceived it would be impolitic to bring them to trial under the doubts which exist of their conviction.

43. Narsimma Reddy one of the persons mentioned in the list furnished by the Magistrate, it appeared had been long since dead. Ball Vencatadry Nair, the Collector thought might be liberated on security, and Poolalacheroo Devapah Nair he thought might be brought to trial with a reasonable prospect of his being convicted.

44. The only other prisoner in the list belonging to the Cuddapah Division was the Poligar of Ghattim, whose release the Collector appeared to consider highly dangerous. The conduct of this man had been fully stated by Colonel Munro in a letter to the Chief Secretary to Government, dated 7th March 1805, and the circumstances of his apprehension were detailed in a subsequent letter to the Board of Revenue of the 15th July 1805; both these communications we forwarded, and the Honorable the Governor in Council we observed would thence be enabled to judge of the expediency of bringing this person to trial.

45. It appeared to us that he might be brought to trial with every prospect of conviction; we observed that as he must be considerably advanced in age, and was as it appeared in an infirm state of health, it were perhaps more humane to continue him in confinement—we observed at the same time that he, as well as the other prisoners whom it may be thought inexpedient to release, should be treated with all the lenity and indulgence compatible with the security of their persons, and that we had intimated this to the Collectors.

46. The proposition communicated to us in Mr. Greenway's letter of the 7th September last, respecting the release of the Poligar of Ghattim on the security of the Punganoor Poligar, was referred to the Collector of the Bellary Division; whose Report thereon submitted with the foregoing it appeared was entirely adverse to the adoption of the measure.

In Cons., 7th September.
From Mr. Gahagan, dated 24th, in Cons., 14th November.

47. In the Cuddapah Division of the Ceded Districts, the system of Village rents on lease is in progress, and we are happy to learn, is likely to be attended with the desired success; but, in consequence of a representation from the Collector in Bellary, we have been under the necessity of postponing its establishment in that Division until Fusly 1219.

From Mr. Gahagan, in Cons., 24th November.
To Mr. Gahagan, in Diary Cons., 19th December.

CHINGLEPUT.

48. Having noticed in our last General Report the measures adopted for the recovery of the suspended balances in this Zillah on account of the disastrous season of Fusly 1216, it will be sufficient to note in the margin the correspondence which has subsequently taken place on this subject.

From Mr. Cazalet, in Diary Cons., 10th October.
To Mr. Greenway, do. do. 13th do.
From Mr. Cazalet, do. do. 10th do.
To. Mr. Cazalet, do. do. 13th do.
To Mr. Greenway, in Diary Cons., 24th do.
To Mr. Cazalet, do. do. 14th November.
From Mr. Greenway, in Cons., 17th October.
From Mr. Cazalet, do. 27th do.
From do. do. 15th December.
Advertisement, in Diary Cons., 19th do.
To Mr. Cazalet, in do. do. 19th do.

49. At the period of the introduction of the Permanent Settlement into the Jaghire, the Cavelly Fees and Russooms granted to the Cavilgars, or Poligars, as they were termed, for the support of the Police, were resumed—a new Establishment of Police was formed, and such of the Poligars as were not employed on this Establishment, or were not possessed of Mochasah villages, received an allowance by way of pension, for their support.

50. From whatever cause, it appeared that the Cavilgar of Madranticum, by name Yerramah Naick, though neither possessed of a Mochasah village nor employed on the new Establishment, was excluded from the provision abovementioned. We therefore desired the Collector, by whom the case of this person was represented, to state the amount of the allowance which should be granted to him, with reference to the principle upon which the allowances to the other Cavilgars was regulated.

From Mr. Cazalet, dated 23rd October, in Cons., 29th October 1807.
To Mr. Cazalet, dated 18th, in Diary Cons., 24th December 1087.

51. From the Statement enclosed in the Collector's reply, it appeared that the lowest allowance to the Cavilgars otherwise unprovided for was 40 Pagodas per annum; but as it also appeared that the commuted privileges of Yerramah Naick, amounting to Star Pagodas 110¾ only, fell short of the commuted privileges of any of the rest, we were of opinion that the allowance might be limited without injustice to 30 or 35 Pagodas per annum.

From Mr. Cazalet, dated 2nd, in Cons., 9th June 1808.
To Government, dated 17th, in Diary Cons., 19th September.

52. Whatever allowance might be granted we observed should be paid in arrear from Fusly 1212, the period at which the privileges were resumed.

53. The Governor in Council was pleased on our recommendation to confer on Yerramah Naick a pension of 30 Pagodas yearly, commencing in Fusly 1212, which appeared under the circumstances stated, a sufficient compensation for his privileges which had been resumed.

From Mr. Greenway, dated 29th October, in Cons., 21st November.

54. In a letter from the Secretary to Government under date the 3rd September last, a petition was referred to us from Nagagee Row, the Vakeel to the Court of Poona, representing that certain Shotrium villages which he held by gift and mortgage had been resumed by the Collector in this Zillah.

In Cons., 8th September 1808.

55. We forwarded the petition to Mr. Cazalet for an explanation, which explanation he furnished in a letter recently submitted.

From Mr. Cazalet, dated 25th October, in Cons., 10th November.

56. The Honorable the Governor in Council we observed would be aware that the entire transfer of lands held on Shotrium tenure was inconsistent with the terms of that tenure, because they are either personal or family grants and on the demise of the incumbent in the one case, or in default of heirs in the other, they are liable to revert to Government.

To Government, dated 5th, in Diary Cons., 10th January.

57. In the present case, the conditions of the original grant had not been satisfactorily traced, nor sufficient information afforded with respect to the conditions of the transfer, the existence, or otherwise, of any branch of the family of the original grantee, &c.; however, as under Section VII, Regulation XXXI, 1802, we entertained doubts of the propriety of the Collector's mode of proceeding, we desired him to relinquish the resumption, but at the same time to apprize the party that his claim would be liable to future investigation.

To Mr. Cazalet, dated 21st, in Diary Cons., 22nd December 1808.

58. We took this opportunity of informing the Honorable the Governor in Council that the general subject of alienated lands had engaged our attention, and that we should be prepared at an early period to address him on that subject.

SATEWAID AND THE GOVERNMENT ESTATES OF CONJEVERAM AND MADRANTICUM.

59. Our Report on the Settlement of Satewaid, and the estates of Conjeveram and Madranticum for the late Fusly 1217, was submitted to the Honorable the Governor in Council under date the 15th September last, and we had the honour to receive the orders of Government in reply, in a letter dated the 12th November.

From the Secretary to Government, in Cons., 28th November.

60. The amount of the Revenue collected from these lands, it was observed had fluctuated too much to admit a favorable opinion of the Revenue administration, but the Governor in Council trusted that under the instructions which we had issued to the Collector, a diminution of Revenue to the extent experienced in Fusly 1216 would not again recur.

61. The Jumma of Fusly 1217 of Satewaid and the Government estates of Conjeveram and Madranticum appearing on the whole to be satisfactory, the Governor in Council was pleased to confirm it at Star Pagodas 16,758-24-33, for the former at Star Pagodas 3,118-23-37, for Madranticum and at Star Pagodas 5,575-43-47 for Conjeveram.

NORTHERN DIVISION OF ARCOT.

62. In an address under date the 12th September last, we submitted to the Honorable the Governor in Council the result of the Revenue Administration of this District for Fusly 1217, and under date the 12th November, we had the honor to receive the orders of the Governor in Council in reply.

63. The causes of increase and decrease of the several items composing the Revenue of the Northern Division of Arcot for Fusly 1217 appeared to be satisfactorily accounted for, although the Collector had entered less into detail in his Report than we considered desirable, the Governor in Council was pleased to confirm the Settlement effected by Mr. Greme for the expired Fusly at Star Pagodas 7,77,876-31-22, being an increase of Star Pagodas 85,354-36-72 above the Settlement of the preceding year.

64. With respect to the proposal of the Collector for improving the receipts derived from Customs by farming them to individuals, the Governor in Council expressed his wish that we had stated our sentiments more at large, and observed that he would wait a further communication of our opinion previously to forming a decisive judgment on the question.

65. We were informed that it was satisfactory to the Governor in Council to learn that the expense of the Survey of the lands in the Northern Division of Arcot was likely to fall considerably within the estimate.

66. Subsequently to the last despatch, the Collector of this District has submitted for our consideration certain points connected with our orders for the establishment of Village rents on lease—our instructions to him, in reply, will be found on reference to the letter here noted.

To Mr. Græme, in Diary Cons., 13th December.

SOUTHERN DIVISION OF ARCOT.

67. The result of the administration of the Revenues for the late Fusly was fully stated in our last General Report—the communications which have since passed are chiefly such as relate to the ordinary detail of duty. It may be proper, however, to notice in this place that the Collector, Mr. Ravenshaw, has evinced a most commendable attention on the examination of the claims to Yeomiahs and other pensions of that description, and by the measures which he adopted, for which we have signified to him our entire approbation has effected a saving to the extent of nearly 5,000 Pagodas per annum.

From Mr. Ravenshaw, in Cons., 18th August.

To Mr. Ravenshaw, dated 31st August, in Diary Cons., 1st September.

68. We have deemed it proper to transmit to the Collectors in the other Provinces of the Carnatic, a copy of Mr. Ravenshaw's Report on the foregoing subject, with a view that similar measures may be adopted with regard to the pensions of the same description payable in those Provinces.

TANJORE AND TRICHINOPOLY.

69. In an address under date the 19th September last, we had the honor to report to the Honorable the Governor in Council, the result of the Triennial Village Settlement of the Land Revenue of Tanjore, and of the Ryotwar Settlement of the District of Trichinopoly—the reply to this address, we had the honor to receive under date the 12th November.

From the Secretary to Government, in Cons., 28th November.

70. The Governor in Council, we were informed, had perused with much satisfaction our Reports on the measures adopted by the Collector of Tanjore for carrying into effect the suggestions of the late Tanjore Committee, and although it had been found that the principle of a lease for years was not applicable to all the Districts of the Province, the Governor in Council observed that it had been adopted to a very considerable extent, and that satisfactory reasons had been assigned where the measures had not been carried into execution.

71. Under this explanation the Governor in Council was pleased to approve and confirm the Settlement of Fusly 12[illegible] amounting to Star Pagodas 11,36,023-20-49, being an increase of Star Pagodas 1,94,06[illegible] bove that of the preceding year.

72. The bringing to account of the Collections of Kurnums, Sotuntrums and Pitchay of which hardly any disbursement had been made in three years, was considered to be proper and was accordingly approved by the Governor in Council, but he at the same time concurred in the expediency of requiring from the Collector a more detailed explanation on the subject of these Sotuntrums.

73. The Governor in Council approved the insertion in the accounts of the amount of Sotuntrums appropriable to the support of Cavilgars and of Mauniams to Bramins and Pagodas.

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74. The Governor in Council observed that the receipts from the inferior branches of Revenue had fallen below the amount estimated in the Jummabandy about 5,000 Pagodas, but it was satisfactory that of the balance outstanding at the end of the year, a very small sum was due from the villages triennially rented, which it was remarked was a proof that the rent had been formed on equitable principles.

75. The advantages which we had described as likely to attend this system, in respect to economy, and the leisure which it would afford the Collector to attend to other branches of Revenue, it was remarked were of an important nature, and the Governor in Council we were informed had derived much satisfaction from the explanation we had stated relative to the grounds which existed for believing that the Revenue of this valuable Province would equal the most sanguine expectations that had been entertained of it.

76. The Settlement of the Land Revenue of the Province of Trichinopoly having been concluded on principles which had obtained the sanction of Government, and the variations in the other branches of Revenue being satisfactorily explained, the Governor in Council considered it sufficient, without further remark, to confirm the Jummabandy of Fusly 1217 at Star Pagodas 4,96,413-12-44, being an increase on the Revenue of the preceding year to the amount of Star Pagodas 39,925.

77. The reduction of the Tarrwas of the Valconda Mahal appeared to the Governor in Council to have been a judicious measure and was accordingly confirmed.

78. Subsequently to the receipt of these orders and their transmission to the Collector, it occurred to us that the Statement exhibiting a result apparently so unfavorable to the management of the District of Trichinopoly in the last three years, was submitted without reference to the transfer which took place in Fusly 1214, of the Districts of Manargoily and Chellumbrum. In order therefore, to remove any erroneous impressions which might have thence arisen, we desired Mr. Wallace to furnish a similar account excluding from every year previous to the transfer the Revenues of the two Districts in question, or that he would procure from the Collector in the Southern Division of Arcot a memorandum of the Revenue of these Districts for the years subsequent to the transfer, with the view of affording the just ground of comparison which was required.

See last General Report, Para.

To Mr. Wallace, dated 19th, in Diary Cons., 22nd December.

79. We have received the desired information, and the result shewing an increase of Land Revenue beyond the average, instead of a decrease, is hereunder inserted.

80. Respecting the establishment of Village rents in lease in the Trichinopoly District, a communication has passed which, for the sake of reference, is noted in the margin.

From Mr. G. Græme, in Cons., 19th December.

To do. in Diary Cons., 22nd December.

Abstract shewing the average of Settlement from Fusly 1211 to Fusly 1216 inclusive, compared with the Jummah of Fusly 1217.

	Land Rent.			Farm and Licenses.			Sayer.			Extra Revenue.			Batta.			Total.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Total from Fusly 1211 to Fusly 1216, inclusive	50,70,415	44	61	78,577	0	23	1,56,565	6	58	30,515	8	11	15,843	15	31	53,52,567	36	66
Add Chedumbrum and Manargoody Districts for Fuslies 1215 and 1216	1,10,823	5	56	7,600	0	40	2,714	5	36	319	2	44	833	26	40	1,22,227	7	59
Total...	51,81,239	49	61	80,778	0	63	1,59,279	12	94	30,835	10	55	14,676	41	71	54,74,794	44	45
Average...	5,30,206	23	73	15,463	21	52	26,546	24	41	5,139	9	76	2,446	6	78	5,79,132	22	34
Fusly 1217 including the Revenue of Manargoody and Chedumbrum	5,47,403	17	63	8,732	24	51	.....			7,600	39	74	1,325	27	3	5,64,607	19	31
Increase...	17,196	26	90	Decrease.			Decrease.						Decrease.			Decrease.		
				6,730	26	11	26,546	24	41	2,467	29	78	1,120	24	75	14,525	3	3

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81. In our address to the Honorable the Governor in Council under date the 17th September last, we submitted a letter from the late Principal Collector in Tanjore and Trichinopoly, recommending that a mark of public favor should be bestowed on Hussain Khan, the person who for several years had commanded the Sibbendy armed Peons in those Provinces,

From Mr. Wallace, dated 11th, in Cons., 28th July.

82. The services of Hussain Khan, as described in the Collector's letter, did not appear to be of an ordinary nature; at the same time the grant which the Collector proposed, of 80 or 100 cawnies of land on Shotrium tenure, we observed was apparently intended rather as a mark of honor than as a source of emolument, for by this tenure the lands may be assessed at any amount, nearly approaching the full rent; and that the Collector had not in view to propose any other than a high assessment; we inferred from his observation, that the Revenue from the lands would not be materially affected by the alienation.

To Government, dated 17th, in Diary Cons., 19th September.

83. We submitted the case, with these observations, for the consideration of the Honorable the Governor in Council, and were informed, in reply, that the Governor in Council had resolved to grant to Hussain Khan 80 cawnies of land on Shotrium tenure as a mark of public approbation.

From the Secretary to Govt., in Cons., 21st November.

TRANQUEBAR.

84. By a letter from the Chief Secretary to Government under date the 1st June last, we were informed that it had been decided that the Commissioner at Tranquebar should correspond with this Board on all points connected with the Revenues of the Tranquebar territory—we were at the same time informed that the Governor in Council was desirous of receiving a correct statement of the amount of those Revenues and of the Charges Collection,

In Cons., 9th June.

To Mr. Newnham, in Diary Cons., 13th June.
To do do do 27th do
To the Chief Secretary to Government, in Diary Cons., 27th June.
From Mr. Newnham, in Cons., 4th July.
From the Secy. to Govt. do 18th do
To Mr. Newnham, in Diary Cons., 21st do
From do do in Cons. 28th do
To do do in Diary Cons., 1st August
From do do in Cons., 10th October.
Do do do do do do
Do Mr. Kelso do 1st December.
To do in Diary Cons., 22nd do
From the Chief Secretary to Government, in Diary Cons., 10th January.
To Government, in Diary Cons., 10th January.

85. The correspondence which has passed with respect to the Tranquebar Revenue Administration is noticed in the margin.

86. According to accounts received from the late Commissioner, it appeared that the Land Revenue, on an average of the last five years, had amounted to Star Pagodas 1,569-39-30, and the Revenue from other sources, on the same average, to Star Pagodas 9,173-3-78, making a total of Pagodas 10,742-43-49 per annum.

87. The charges which have been sanctioned will be found on reference to our letters to the Commissioners dated the 10th June and 19th December last.

In Diary Cons., 13th June.
In Diary Cons., 22nd Dec.

88. We have directed the Commissioner to furnish, at the end of the current Fusly, a complete account of the collections and charges to that period which, when received, will be submitted for the further information of the Honorable the Governor in Council.

DINDIGUL AND MADURA.

89. In our address under date the 21st July last, accompanying the Report of Mr. Parish on the Triennial Settlement of Dindigul, we omitted to request the sanction of the Honorable the Governor in Council to the disbursement for Tuckavy and Tank repairs therein reported to the amount of Star Pagodas 6,712-6-28.

In Cons., 21st July 1808.

90. The proportion of this sum on account of Tuckavy amounted to Star Pagodas 3,899-30-12 and was made repayable by instalments—the residue Star Pagodas 2,812-17-66, on account of repairs was not recoverable, for, as explained by the Collector, the proposals of the inhabitants were made with reference to the execution of these repairs, and the amount of the charges was added to the rent.

91. We under this explanation, requested and obtained the sanction of Government to the aggregate disbursement above stated.

To Govt. 17th, in Diary Cons., 19th September.
From Govt. in Cons., 21st November.

92. In a letter to the Right Honorable the Governor in Council under date the 31st March 1807, we took occasion to notice a proposition which had been submitted by the Collector of Ramnad, for changing the course of the Sholear river at the head of the Dindigul valley, with the view of augmenting the waters of the Vigay river and thereby conducing to the improvement of the Madura and Ramnad District.

In Cons., 24th March 1807.

93. This project had been often suggested, and as we were informed had been one commenced upon by the Dowan of a former Poligar of Ramnad. It was therefore determined that a Survey should be made with the view of ascertaining the feasibility of the project, and directions were given to Captain Caldwell to undertake it, so soon as his more immediate avocations would admit.

From the Secretary to Government, dated the 18th April, in Diary Cons., 7th May 1807.

94. On a late occasion we submitted for the information of the Honorable the Governor in Council a letter some time since received from Captain Caldwell, communicating the result of his journey to perform the duty above stated, and we could not avoid expressing our regret at the waste of time and trouble occasioned to that officer, in a barbarous and unhealthy region, in the examination of a project which he pronounced to be decidedly chimerical,

To Govt. in Diary Cons., 19th Sept. 1808.
From Capt. Caldwell, dated 6th, in Cons., 24th March 1808.

TINNEVELLY.

95. With our address under date the 17th September last, we submitted to the Honorable the Governor in Council a letter from the Collector in Tinnevelly enclosing a Report of the Superintendent of Tank repairs on the state of the Great Murdoor Anicut, situated across the river Tambraporney, and on the means of effecting those repairs which it appeared essentially to require.

In Diary Cons., 19th September.
From Mr. Hepburn, in Cons., 9th May.

96. We observed that as an adequate idea of the nature and importance of this extensive work, and of the repairs which it required, would best be formed by reference to the enclosed papers, we should not enter into any detail of observation upon the subject.

97. It appeared that the plan which Captain Caldwell proposed was a plan of progessive repairs, commencing with those parts where immediate danger was to be apprehended, and prosecuting the general undertaking in portions of two, three or four hundred feet in length from season to season, at the same time keeping in view an uniform system upon the whole extent.

98. On receipt of the Collector's letter, we authorized the estimated expense of that portion of the repair proposed to be execute in the season of 1808 amounting to Pagodas 2,950 for which we requested and obtained the sanction of Government.

To Mr. Hepburn dated 19th, in Diary Cons., 12th May 1808.
From the Secretary to Government, in Cons., 21st November.

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99. The expense of the portion proposed to be executed in the season of 1809, was estimated at Pagodas 4,297-8-0, for which we observed, authority would be requested at the period commencing the work.

100. The river Tambraporney, as has often been stated, is the principal source of fertility in the Tinnevelly District, its course is short and rapid, but by means of a series of dams thrown across it, its waters are dispersed through channels on either side, so that little ultimately reaches the sea.

101. The Sytar river which appears to be a branch only of the Tambraporney is similarly situated, and as on the preservation of the dams the security of the Revenue almost entirely depends, the policy of executing such repairs as are required to prevent the dams falling into decay must be evident.

102. With this view, the several dams five in number, exclusively of the principal dam already mentioned, have been surveyed by Captain Caldwell, and his Report thereon, accompained with a letter from the Collector was recently submitted.

From Mr. Hepburn dated 11th, in Cons., 22nd December 1808.
To Government, dated 5th, in Diary Cons., 10th January 1809.

103. Besides the immediate repair of the dams, the Survey and Report of the Superintendent embraced the repair of various channels of supply, leading from the river, also of various tanks their sluices and calingulas of discharge—the total estimated expense of the masonry amounting to Star Pagodas 15,695-27-0, and that of the earthwork to Star Pagodas 8,856-2-20.

104. It was proposed that the repair of all the dams should be commenced so soon as season might permit: the repair of the tanks was stated to be of inferior importance, though very desirable; of these four or five the principal with a few sluices, it was supposed, would all that could well be executed in the course of this season.

105. We observed that although the disbursement was heavy, we were satisfied that such part of it as was proposed for the repair of the dams was essentially necessary, and that we had reconfidence in the judgment of Captain Caldwell that we could not suppose the other works would be proposed by him but upon a full conviction of their utility.

106. We therefore recommend that a general authority might be granted to the Collector to commence and prosecute the repairs included in Captain Caldwell's estimates, under the persuasion that they would be attended with a beneficial result—this reference having been recently submitted is under the consideration of Government.

107. In a subsequent address under date the 26th ultimo, we submitted a letter from the Collector in Tinnevelly, respecting a claim of certain Lubbies, inhabitants of Coilpatam, to hold possession of land to a considerable value at that place exempt from the payment of Revenue.

To Government, in Diary Cons., 29th December 1808.
From Mr. Hepburn, dated 6th, in Cons., 18th July 1808.

108. The claimants not being possessed of any voucher or other authority whatever in support of their claim, their lands were assessed by the late Collector at reasonable rates, amounting, on the aggregate to Pagodas 1,961-34-0 per annum; but as they refused to sign the agreements, and as all the Collector's endeavours to compel payment were ineffectual, (commissioning for the sale of distrained property not having been at the time appointed), the present Collector had recourse to legal process and had obtained decrees of Court in his favour in each of the several suits which had been tried.

109. During the whole course of the trials as well as previously, on the examination of the different collections, it appeared that the possession of any voucher was not only not professed but disclaimed—a mutilated paper, however, had been since produced without any of the requisite formalities of authentication purporting to be copy of a Purwannah of remote date granted

was supposed by the Vizier of the Emperor Mahommed Shah, but adverting to the inconsistencies noticed by the Collector and to the circumstances under which it was produced, we could not consider the document to be authentic, nor perhaps if it were authentic could it be considered as appeared to us in any other light than as an obsolete Sunnud—it purported that a tax "in the form of Jerriyah" was levied from these Lubbies, and prescribed that such tax should, in future, be excused.

110. Now, the Jerriyah was a capitation tax levied from aliens converted to the Moslem faith, and could never lawfully have been imposed on Mussulmen.

111. The document therefore appearing to contain intrinsic evidence of invalidity or fraud, we directed the Collector not to delay further proceedings on this account, in which we doubt not the concurrence of the Honorable the Governor in Council.

To Government, in Diary Cons., 29th December 1808.
From Mr. Hepburn, dated 31st August, in Cons., 15th September 1808.

112. On the same occasion we had the honour to submit a further letter from the Collector in Tinnevelly accompanied with an account particular of payments made by him in Fusly 1217, to persons who were formerly in the enjoyment of Yomiahs and other allowances of the like nature payable from the Sayer or Custom Revenue.

113. On the abolition of the Town duties, these payments, which had previously amounted to the large sum of upwards of 8,000 Pagodas per annum were discontinued, but the extreme distress to which some of the claimants were reduced by this measure having prevailed with the Collector in the course of the last year to make a representation to us on the subject, we directed that he would revise the list with care, with the view of relieving such as might be actually dependent upon the allowance for subsistence under these and subsequent instructions; the sums shown in the account particulars above noticed were disbursed in Fusly 1217, to the aggregate amount of Star Pagodas 1,539-29-64.

From Mr. Hepburn, dated 27th August, in Cons., 4th Sept. 1807.
To Mr. Hepburn, dated 16th, in Diary Cons., 17th Sept. 1807.

From Mr. Hepburn, dated 24th Jany, in Cons., 25th February.
To Mr. Hepburn, dated 11th, in Diary Cons., 14th April 1808.

114. Aware that the expenditure on account of "Charitable Allowances" was a branch particularly liable to abuse, we observed to Government that it had been and would continue to be an object with us, to effect every practicable reform; that in the present case the amount paid in the last Fusly was less than one-fifth of that which was formerly paid, and that though the source whence the payments were made had been recently re-established, we should not admit any addition to the disbursements made under our authority in Fusly 1217, without the most full and satisfactory explanation.

115. We trusted in the meantime that, on reference to the correspondence, the Honorable the Governor in Council would acquiesce in the propriety of the orders which we took upon ourselves to issue and sanction the amount disbursed in consequence.

CANARA.

116. We, as recently reported to the Honorable the Governor in Council, received a letter from the Collector in Canara, stating that in consequence of damage occasioned by a violent storm towards the end of October last, he apprehended a remission in the current year's Settlement would become necessary to the extent of 2,200 Pagodas.

To Government, in Diary Cons., 10th January 1809.
From Mr. Reade, in Cons., 24th Nov. 1808.

117. Under the circumstances represented, we authorized a remission to the proposed extent, on the Collector's assurance that such part only would be granted as, on further examination, might be found to be absolutely necessary.

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MALABAR.

118. By a letter from the Chief Secretary to Government under date the 3rd ultimo, we were directed to issue immediate orders to the Collector in Malabar, for receiving charge of the Department of Sea Customs, and for making such temporary arrangement as might be proper for the management of the duties of that department.

In Diary Cons., 8th. Dec. 1803.

119. We were informed that this communication was founded on the necessity which had recently occurred for employing the services of Mr. Baber in the Judicial Department, and on circumstances of an unfavorable nature which had appeared with regard to the conduct of Mr. Brown, the Assistant Collector of Customs.

120. We had intermediately received a communication on the same subject from the Collector, to whom the orders of Government were, on their receipt, communicated.

From Mr. Warden, in Diary Cons., 8th December.
To Mr. Warden, in Diary Cons., 8th December.

COIMBATORE.

121. We recently received a letter from the Collector in Coimbatore, representing the necessity of raising a body of Peons to be maintained for a few months for the protection of the crops in the Taluqs bordering on the Annamalay Mountains, against the devastation of wild elephants.

From Mr. W. Garrow, dated 28th November, in Cons., 8th December.
To the Chief Secy., in Diary Cons., 29th December.

122. So long as the Police establishment continued under the Collector, he could avail himself of its services in the occasional duties of this kind, but since it had been transferred and so reduced in number as to be sufficient only for the performance of ordinary Police duties, it had been found necessary to employ an additional establishment during certain months in the year for the express purpose above stated.

123. The Poligars, Gours and inhabitants having been disarmed, and no precaution having been taken during the last year for the destruction of these elephants; hence an alarming increase had occurred in the number of these destructive animals attended with a proportionate degree of injury to the crop in the neighbourhood.

124. In a Statement enclosed in the Collector's letter was shewn the extent and value of the land subject to injury from the cause above stated, and an instance was given of declining cultivation in three villages which had particularly suffered, though the general increase, from other causes had been more than sufficient to counterbalance the loss.

125. Being fully convinced of the necessity of the measure, we authorized the Collector to raise the Peons (in number 400) at one Pagoda per mensem for a period of six months, though as they would be gradually disbanded as occasion might permit, before the expiration of that period, the total expense, it was believed would not exceed 2,000 Pagodas.

To Mr. W. Garrow, dated 27th, in Diary Cons., 29th December.

126. The Collector further requested that one hundred serviceable muskets might be delivered to his order for the above mentioned service, from the Stores at Sunkerey Droog, and we suggested to him that by entrusting a proportion of these arms to the inhabitants themselves for the protection of these crops, perhaps the expense and number of Peons might be diminished.

PRESIDENCY.

127. On the revenues realized by the Collector of Madras in Fusly 1217, we reported under date the 15th September last, and in a letter from the Secretary to Government of the 12th November, we had the honor to receive the orders of the Governor in Council in reply.

In Cons., 15th September 1808.
In Cons., 28th November.

128. The Governor in Council observed with regret the considerable defalcation of the Revenue under the superintendence of the Collector of Madras; but as it was attributed to causes in no respect imputable to the conduct of that Officer, the Governor in Council was pleased to confirm the Jumma of Fusly 1217 at Star Pagodas 1,11,368-41-15 being Star Pagodas 55,154-44-77 below that of the preceding year.

129. The Governor in Council observed that he would take into early consideration the measures, which had been proposed for enforcing the payment of Quit-rent within the limits of the jurisdiction of the Supreme Court of Judicature.

To Government, dated 5th, in Diary Cons., 10th January.
From Mr. Ogilvie, dated 25th, in Cons., 28th November 1808.
See last General Report, Para. 635.

130. We had lately the honor to submit to the Honorable the Governor in Council a letter from the Collector of Madras, reporting that he had at length received payment from Lieutenant Fraser for the lot of ground on the South Beach, to the amount exclusive of interest of Pagodas 8,889-8-50.

131. Under the circumstances represented by Lieutenant Fraser, we recommended that the demand of interest, which indeed had been made without any express authority might be relinquished.

132. The Collector of Madras, in the same letter adverted to that part of the Chief Secretary's communication to the Board of Trade under date the 24th August last, wherein it was observed that Government relinquished the former stipulation for the observance of an uniform plan of building on the South Beach, but that at the same time it should be understood by the future purchasers that no buildings were to be erected that might interfere with the public convenience.

In Cons., 29th August 1808.

133. In order adequately to provide for the object, Mr. Ogilvie thought it would be necessary that he should specify in the bills of sale the particular description of buildings intended to be prohibited. His reference for further instructions was therefore accordingly submitted.

134. Perceiving that there was little probability of bringing to a close the arrangement proposed for the exchange of the houses of Messrs. Lantour and Company, we lately took occasion to direct the Collector to ascertain and report the ultimate determination of those gentlemen and of Messrs. Dalrymple and Greig with respect to the liquidation of the demand so long outstanding against them.

To Mr. Ogilvie, dated 22nd, in Diary Cons., 26th December.

135. From his reply which we had recently the honor to submit, it appeared Messrs. Lantour and Company had again addressed Government on the subject and were hopeful that a satisfactory arrangement may at length be concluded.

From Mr. Ogilvie, in Diary Cons., 10th January 1809.

136. The Collector in the same letter noticed an application which he had received from Mr. John Wright for ground on the second line of the South Beach, in exchange for a house in the Fort valued at 4,800 Pagodas.

137. We observed that if the valuation should be admitted by the Superintending Engineer to be moderate, we should recommend that the exchange might be effected.

To Government, in Diary Cons., 10th January 1809.

138. These references are under the consideration of Government.

199.

SALT REVENUE.

139. As we are preparing to address the Honorable the Governor in Council, at considerable length, with respect to the administration of the Salt Revenue, we shall not anticipate the subject by a partial introduction of it in this place.

140. It may be proper, however, to observe, for the information of the Honorable the Court of Directors, that the improvement of this branch of Revenue has occupied our serious attention, as may be seen on reference to our Proceedings.

141. We regret that a difficulty in adjusting the accounts of the Salt Revenue under the Collector of Madras, has prevented our completing the accounts for the last Fusly. We have the satisfaction however to state that, exclusive of Madras, the nett amount of the Salt Revenue in Fusly 1217 was Pagodas 4,76,200, being an increase, on comparison with the nett Salt Revenue of Fusly 1216 to the amount of Pagodas 1,29,488.

RE-ESTABLISHMENT OF TOWN DUTIES.

142. Under date the 10th September last we had the honor to receive the orders of the Honorable the Governor in Council accompanied with a draft of a Regulation for transferring to the Board of Trade the superintendence over the Officers employed in the collection of the Customs at the Sea Ports; and for amending certain Sections and Clauses of Regulations IX, X, XI and XII, A. D. 1803, together with draft of another Regulation for revising and modifying the Rules established for raising a Revenue from the consumption of Betel and Tobacco and for establishing an exclusive sale of those articles, in certain towns and places, in the territories subject to the Presidency of Fort Saint George.

From Government, in Cons., 10th September.
See last General Report, Para. 758.

143. We circulated the former of these drafts, with a letter of instructions, transcript of which we had the honor to submit for the information of the Honorable the Governor in Council.

144. The former of these two drafts was subsequently passed into a law, bearing the title and order of Regulation XV, A. D. 1808.

145. In our instructions to the Collectors for the re-establishment of the Town duties, we intimated our intention of submitting their respective Reports and Tariffs to Government, accordingly as they shall be received.

146. We were satisfied from experience, that this would be found to be not only the most speedy, but in other respects, the most satisfactory mode of carrying the measure in view into effect.

147. We were aware that some of the Tariffs might in some degree be defective in the first instance, and that by submitting them as received, there would be less opportunity of improving or correcting them. On this account we desired the Collectors to be particularly careful in the preparation of their Tariffs, and when it was considered that they had the advantage of some experience, we apprehended that the adoption of their Tariffs would be liable to little objection. We observed, however, that we should be careful to revise them so soon as circumstances might permit.

148. We observed that by the 13th Section of the new Regulation, the payment of an Import Land Frontier duty was to exempt from the payment of a Town duty, whether at Madras, or elsewhere; and that the payment of a Town duty, or of a duty on import by Sea was to exempt from the payment of an export Frontier duty.

149. Although it was not expressly stated, we concluded that the payment of an Import duty by Sea, or of a previous Town duty was to exempt also from the payment of any subsequent Town duty, *as well as* Frontier duty.

150. We also concluded, though it was not expressly stated, that the payment of any previous Town or Frontier duty was to exempt from the payment of the duty on export by Sea at the outports prescribed by Regulation XI A. D. 1803.

Sections 16 and 17.

151. The draft of the Regulation submitted by this Board under date the 5th May 1806 had been framed with a view to the abolition of the Town duty excepting at Madras—it was upon this ground chiefly that the levy of an Import Sea duty at the outports was recommended, because, while the Town duty continued, the payment of it at outports* on goods imported by Sea was equivalent to an Import Sea duty.

* It is proper to observe that the former Regulation received a different construction from different Collectors. By some a duty on imports by sea was levied in the shape of a Town duty. By others goods so imported were exempted from duty.

152. As the Regulation now stands, a Town duty we observed would be levied at the Subordinate Ports on goods imported by land, and an equivalent duty on goods imported by Sea, in few cases it would occur to levy duty on exports, because, in general a previous duty would have been paid.

153. To this arrangement, we were not aware of any objection further than that, as under the existing orders Sea and Land Customs would be, in some cases, under different authorities, the maintenance of two separate establishments we conceived might be attended with unnecessary expense.

154. We remarked that in several instances, the Huzzoor Cutcherries of the Collectors were fixed at Sea ports, and that where this was not the case, some establishment would generally be found to be maintained for the collection of the Revenue from Land, Salt and Licenses, to which would now be added the Town duty.

155. Granting, however, that the servants respectively employed in the collection of Land and Salt Revenue must necessarily be confined to those exclusive duties, we conceived that one establishment would in general insuffice for the collection of the Revenue from Licenses, Town duties, and Sea Customs; it must at least we observed be apparent that a separate establishment for either of these branches, under a separate authority, was liable to be more expensive than if the whole were placed under one authority.

156. In offering those observations, our sole object was the avoiding unnecessary expense; we were far from harbouring any wish that the control of the Sea Customs should revert to this Board; but were of opinion that, the immediate management of them might, with advantage, be entrusted to the Collectors generally, as it already was in several instances, where there were no Commercial servants to receive charge of them. We were the more satisfied of the expediency of this measure, because, the amount of Sea Customs at outports, at present not very considerable we observed would be still farther reduced by the exemption which the payment of a previous Town or Frontier duty would afford.

157. The correspondence relative to the Sea Customs we remarked might, notwithstanding this arrangement, be carried on with the Board of Trade; the Commercial Department might continue to receive credit for the collections from that branch; and in cases where the Town duties, Licenses and Sea Customs could be more conveniently and economically administered by a joint establishment, each Department might be debited with its due proportion of charge.

158. We observed that if the Governor in Council should not consider this suggestion to be undeserving of attention, we could recommend that it might be referred to the Board of Trade, and that previously to its adoption, the extent to which it might be calculated to effect a saving of expense should be ascertained by communication with the local authorities.

159. We took this opportunity of referring to the Honorable the Governor in Council a question which had arisen as to the propriety of demanding duty on the stock of goods actually

in the hands of the merchants, within the different towns, at the period of re-establishing the Town duties.

160. We observed that although Section 12 of the Regulation exempted merchandize manufactured or produced within the limits of towns, it did not perhaps extend the exemption in the case above mentioned of goods imported into towns previously to the final execution of the orders for the re-establishment of Town duties, and it occurred to us that such goods might perhaps without illegality or injustice, be charged with the duty, according as they should be re-exported from the towns or be otherwise disposed of.

161. We apprehended that if this should not be admitted, the produce of the Town duties must at first be materially affected by the exemption; the more so, as it was reasonable to presume that merchants would take advantage of the interval between the receipt of the orders for re-establishing the duties, and their actual operation, to increase their stock in hand to the utmost practicable extent.

162. Respecting the exemption allowed by the Section above mentioned, in favor of goods manufactured or produced within the limits of towns, we were of opinion that although it might perhaps be a necessary provision against the inconveniences which were formerly experienced by the dispersion of merchants and manufacturers; and would certainly tend to encourage the internal produce and manufacturers of the country, some checks were necessary to prevent abuse.

163. If some measures were not taken for identifying such goods, imported goods, we remarked, might be liable to be passed for goods manufactured within the place, we thought the best precaution with respect to piece goods, would be, to subject them to the chop in the same manner as goods paying the duty, and to make the want of the chop a sufficient ground for confiscation.

164. The requiring of Rowanahs, we also conceived to be in general cases, a very necessary precaution. We were of opinion, however, that an exception might be made in favor of those articles of consumption generally understood by the name of "Europe articles."

165. The numerous complaints which we formerly received, respecting the detention of those articles at Town and Frontier chokies, induced us to offer this suggestion; and when it was considered that the nature of the articles must convey presumptive proof of the payment of a previous duty, we thought that the exception which we had recommended might be admitted without detriment.

166. In the event of its adoption, we recommended that a complete list of "Europe articles" should be obtained from some one of the merchants of this place, for the purpose of serving as a guide to the persons entrusted with the collection of Frontier and Town duties.

167. As by the recent orders and Regulation, the duty on goods exported to the Nizam's territories had been re-imposed, we were led to infer that one of the principal objects of the reference made to us in the Chief Secretary's letter of the 24th August last, had been anticipated, to that letter, however, we observed, we should not fail to reply, so soon as the Collectors should have furnished the information which it had been necessary to require from them, particularly with respect to the quantity of grain annually exported to the Nizam's dominions from those of the Company.

In Cons., 29th August.

168. We observed that the general provisions of the Regulations of 1803 had not, by the recently enacted Regulations, been extended to the Provinces of Canara and Malabar, though that object, we remarked with deference, was adequately provided for in the draft submitted with the address from this Board under date the 5th May 1806.

Sections 7, 9, 10 and 11.

169. We begged permission to observe that, as appeared to us, either provision should have been made for extending the operation of the Custom Regulations to Canara and Malabar, as we had before recommended; or that Sections 15 and 16 of the recently enacted Regulation should have been omitted; because, standing by themselves, they appeared to be entirely nugatory—they had no connection with the Haulet duty, and they contained no provision for any duty on the general trade; save only for the particular Sea Export duty on the few articles there specified.

To Government 5th, in Cons. 5th May 1808.

170. Besides providing for the particular duty denominated the Haulet, and for the particular duty on certain exports by Sea, we imagined that little else was required than to revoke Regulation XVI, 1803, and to declare the provisions of Regulations XI and XII, 1803, as modified by Regulation XV, 1808, to be in other respects, applicable to the Provinces in question.

171. We observed that if permitted we would prepare a brief outline of a separate Regulation, and transmit it to the Collectors in order to afford them an opportunity of suggesting addition thereto, if any should appear to them to be necessary.

172. With respect to the effect which would be produced by extending the General Custom Regulations to Canara and Malabar, regarding which information was required in Mr. Greenway's letter of the 10th September, we begged leave to offer a few observations which occurred to us as likely to elucidate the question.

173. We observed that though the measure would probably reduce, in some degree, the aggregate receipts from Customs in both Provinces, and certainly, in a considerable degree the amount of collections now appearing under the head of *Sea* Customs; yet it did not thence follow that the measure would, in a general view, be impolitic or detrimental.

174. If any other Provinces besides Canara and Malabar were exempted from the operation of the general Regulations, and a duty permitted to be levied thereon notwithstanding the payment of a previous duty elsewhere, it was obvious, we remarked, that the Revenue of those Provinces would be benefitted by the exemption, and would consequently suffer from its discontinuance.

175. But if no other reason could be assigned for the exemption if the trade of Canara and Malabar could not bear a double duty better than the trade of the Provinces, we remarked that either the levy of a double duty should be generally permitted or the partial exemption in favor of the Revenue of those Provinces should cease.

176. We stated that the aggregate receipts from Customs in the Provinces in question would probably be reduced by the measure in discussion, because imported goods would have generally paid a previous duty in other Provinces.

177. We further stated that the *Sea* Customs must be *considerably* reduced, because in addition to the exemption of the Export duty by sea on goods originally imported by land, a considerable portion of the Home products exported by Sea must also be exempted in consequence of the payment of a previous Town duty, either at the Sea ports or elsewhere.

178. Still it did not appear probable that the aggregate receipts under the head of Town duties, Frontier duties, Haulet and Sea Customs would fall short of the aggregate amount at present collected, because the Town and Frontier duties, which would, in many cases, be received *instead* of Sea Customs would be levied at the same rate, because the Haulet would continue the same, and because nothing would be given up save the demand of a duty on such goods imported from other Provinces, as under the recent orders, would have paid a previous duty in those Provinces.

179. It was not impossible, we remarked, that the amount which would be lost in this way might be compensated by the augmentation in the rate of duty from 3½ to 6 per cent. Supposing

however that this should not happen, to the full extent, the deficiency whatever it might be we observed would be a deficiency in the receipts of those particular Provinces only and not a deficiency in the general receipts, because an equivalent amount would be received in the adjacent Provinces of Tinnevelly and Coimbatore in the way of Town duties.

180. It was not, we remarked, in Canara and Malabar only that the present items of receipt would be diminished by the establishment of Town duties. The Sea Customs and Frontier duties, especially the former, must every where be reduced, because of the exemption which the payment of Town duties would afford—an exemption, which did not at present exist.

181. Thus also we observed it must be evident that the amount which might be hereafter received under the head of Town duties, was not to be considered as wholly gained by the adoption of that measure; that much of it would have been received under another head, and that the difference only was the gain, the general gain; whatever loss might be derived at particular places or in particular Provinces.

182. We dwelt longer on this subject than we should otherwise have done, because we conceived it to be not probable that objections might as before, be made to the proposed extension of the general Regulations as being inapplicable to Canara and Malabar, objections which under a more limited view might, appear to be well founded; but we trusted we had shewn that the interests of a particular branch ought to be considered, in so far as they might interfere with a general arrangement.

183. We here observed that the foregoing reasoning rested in a great degree upon the conclusion above stated, viz., that the payment of a previous duty was to exempt from the payment of Sea Customs.

184. We observed that if it were intended to allow the demand of a duty on exports by sea, notwithstanding the payment of a previous duty, neither the Sea Customs in Malabar and Canara, nor any other Provinces would be affected, not directly at least; and if at all, merely in as far as commerce might be supposed to be diminished by the operation of a double impost—on the contrary, we remarked in the Province above specified, the Sea Customs would be increased by the augmentation of the rate of duty from 3½ the present rate, to the general rate of 6 per cent.

185. We presumed however that it was *not* the intention of Government that the second duty in question should be levied—the more so, as upon the principle a second duty should be levied on importation into the Town of Madras, which by the 13th Section, we observed, was expressly disallowed.

186. Upon the expediency of demanding a second duty, we knew not if an opinion might be expected from us, nor were we prepared to offer a decisive opinion upon the subject—we were inclined however to think, that though the payment of a second duty immediately succeeding to the original duty, might be found oppressive, the payment of a remote Frontier duty need not exempt from the payment of the export duty by sea, or perhaps also that the payment of an immediately previous Town duty might not preclude the demand of a second duty on exports by sea, if levied at the reduced rate of 2, 3, or 3½ per cent.

187. In our circular letter of instructions, we pointed out to the Collectors the probable benefits that might accrue from the employment of three Assistants in the immediate superintendence of the Town and Frontier duties, and as we knew that the Collectors were fully aware of the necessity there was for a circumspect and efficient control over the native executive officers; we doubted not that they would avail themselves of this suggestion—and the commission which Government was willing to extend to Assistants so employed, we remarked, would stimulate them to a beneficial discharge of so responsible a duty.

188. Respecting the proposed Regulation for levying a tax at the principal towns on Bet and Tobacco, though we communicated to the Collectors the intention of adopting that measur we refrained from furnishing them with any instructions, because we were persuaded that th principle of the proposed tax would not be found to be applicable to many situations.

189. The draft which we took the liberty of submitting, through the Sudder Adawlut, unde date the 9th July 1807, provided for the levy of this tax by either of three modes—by Tow duties, by an exclusive sale by individual Licenses, or by an exclusive sale by Rent or genera License.

190. We perceived that the two former of these modes had been rejected by the present draft, and the last only retained, though it must be obvious we observed that its principle was far more rigid, more nearly approximating to a Monopoly than either of the other two.

191. Before we submitted the draft above adverted to, we had ascertained from experience that though the exclusive sale by Rent or general License might answer in some Provinces, it would, in others, be found to be extremely oppressive.

192. In some Provinces we remarked the article of Betel was scarcely known, as in the Ceded Districts where Tobacco is generally consumed. In others, as in Tanjore, it is not only in general use, but is sold by every tradesmen, it answers the purpose of small money.

193. We observed it would be in the recollection of Government, that a former attempt to *rent* the exclusive sale of Betel in Tanjore was strenuously opposed; that it was upon this ground that we provided for the mode of sale by individual Licenses, leaving every one at liberty to sell the article, with this sole restriction, that they should previously take out a license, or failing to do so, be liable to the penalties provided.

See Sections VI and VII of the draft submitted, under date 9th July.

194. It was proposed that for this license, a specified monthly tax should be paid, after a rate to be determined upon, in communication with the local authorities.

195. But whether the system of exclusive sale by rent might be rendered generally applicable or otherwise, we did not perceive any injury that could arise from leaving to us the *latitude* of adopting either of the other modes which might appear to be preferable at Madras. We remarked the revenue from Betel and Tobacco is raised (and we believed in a satisfactory manner) by means of Town duties, the same might be observed of Seringapatam and other places, and now that the Town duties had been re-imposed on articles of General Trade. One of the chief objections which was made to this mode of raising the revenue from Betel and Tobacco, viz, the expense of an exclusive establishment for the purpose was obviated.

196. We deemed it to be our duty to offer those observations on the draft of the Regulation transmitted to us, at the same we begged to assure the Honorable the Governor in Council that whatever might be his final orders, our strenuous endeavours should be exerted to give them effect.

197. We requested permission further to observe that the draft in question excluded the articles of Ganjah, Bang and Goodauk, which had been usually taxed in common with Betel and Tobacco.

In Cons., 24th November 1808.

198. In reply to the address above recited, we received a letter from the Chief Secretary to Government under date the 19th November.

199. We were informed that the instructions which we had issued on the subject of the Custom Regulation lately transmitted to us were satisfactory; and our interpretation on the points in that Regulation on which we had expressed some doubt, generally correct—it was explained, however, to be the particular wish of the Governor in Council that the operation of

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the Regulation, as it then stood might be commenced with the least practicable delay as any omissions that might be hereafter ascertained to have occurred, or any additions to the Regulation that might be found requisite could be hereafter rectified or supplied, as the progress of farther experience might require.

200. It was remarked that by the general suspension of Town duties, a general loss of revenue was incurred; and that it would be lost in the re-establishment of so important a branch of the public resources.

201. The Governor in Council accordingly thought that it would be advisable that the names of such of the Towns where it would be obviously proper that duties should be collected, with such Tariffs (or such part of the Tariffs) as were then ready should be submitted as soon as possible for the sanction of the Governor in Council. There would, it was remarked, be no material difficulty in correcting hereafter any defect that might be in the first instance liable to occur in framing the Tariffs, and the adjustment of them with extreme precision would necessarily retard the commencement of the Regulation. The whole of the duties having been founded on a principle of liberality, no article would be subjected to any excessive charge, and any slight variation from the correct standard in framing the Tariffs could not be attended with hardship.

202. Our suggestion relative to the management of the Sea Customs we learnt had been referred for the consideration of the Board of Trade.

203. We were informed that the Governor in Council had doubts of the strict legality of subjecting to a duty under the existing Regulation the goods already imported into towns; but that if it should be found that the inconvenience which we had suggested should exist to any material degree, the Governor in Council would be prepared to consider the means of rectifying it. In the meantime it was observed the best security against an excessive importation of goods into the towns where duties were to be collected would be found in the adoption of early measures for rendering the provisions of the Regulation effectual.

204. The Governor in Council we were informed would probably take into future consideration the expediency of continuing the exemption from duty in regard to the goods manufactured within the limits of those towns where a duty would be chargeable on articles when imported; in the meantime the precaution which we had recommended of "chopping" all Piece Goods appeared to the Governor in Council to be entirely proper.

205. The arrangement which we had recommended for facilitating the conveyance of articles of the description of "Europe supplies" was also approved.

206. It was further explained to us that it was not the intention of the late Regulation to affect the collection of the usual Haulet duty in Canara and Malabar, which would of course continue to be realized in the manner hitherto observed. With regard, however, to the general duties of those Provinces including the Sea Customs, we were informed there could be no objection to our preparing the draft of the proposed Regulation, which when referred for the opinion of the local authorities might enable the Governor in Council to fix the duties in Malabar and Canara on an established principle.

207. As the intended regulation for collecting a duty on Betel and Tobacco was under reference to the Supreme Government, we were informed that the Governor in Council would postpone any final determination on the part of our Report which related to that subject, as also on the expediency of including the articles of Ganjah, Bang and Goodauk.

208. Previously to the receipt of the letter above recited, we had again addressed the Honorable the Governor in Council, in pursuance of the intention before intimated in our letter

of the 31st October, such communications as had to that time been received respecting the re-establishment of town duties.

MASULIPATAM.
From Mr. Fraser, dated 31st October.
In Cons., 10th November.

209. In the Zillah of Masulipatam, Town duties were formerly collected at three stations only, Masulipatam, Ellore and Jauggiah Pella—to these the Collector proposed that five other Stations, viz, Noozeed, Condapilly, Bezoora, Mylavaram and Sullapully should be added.

210. For the collection of Frontier duties the Collector was not aware that any better arrangement than the present could be made—the stations were Moonagala and Trivoor.

211. The produce of the Town duties was estimated at the sum of Pagodas 22,300, and that of the Frontier duties at Pagodas 6,700—total Pagodas 29,000—the aggregate charges submitted by the Collector amounted to Pagodas 6,717, being on the estimated Revenue Pagodas 23-7-23½ per cent.

212. It was explained however, that the produce of the Town duties of Masulipatam estimated at Pagodas 16,000 was inclusive of the present receipts from duties at that place on the articles of Tobacco and Betel.

213. As some short time further was required by Mr. Fraser to improve and transcribe his Tariff, he had not as yet furnished it, in the meanwhile however it appeared that he had recommenced the collection of Town duties at the stations where they were formerly levied as well as the collection of the export Frontier duties.

214. We observed that though this measure might perhaps be considered to be somewhat irregular, we did not see cause for disapproving it, as it would not be attended with any inconvenience.

215. With respect to the five new Stations we observed that the Collector intended very properly to wait the authority of Government, previously to the adoption of any measures for levying the duties at them—the proportion estimated as the produce of the duties at these Stations was Pagodas 3,000, but this the Collector observed was a low estimate, and as the expense of Collection appeared to be proportionately moderate, we were disposed to recommend that the addition of these Stations might be authorized.

CUDDAPAH.

216. In this division of the Ceded Districts, Town duties were formerly collected at fourteen Stations; in addition to these the Collector recommended that Chokies should be established at ten other large and populous villages. It was probable, he thought, that these Chokies would prove productive, but the establishments would of course be withdrawn; if upon trial his expectations should be disappointed.

217. To the former number of Frontier Stations, three only had been added, making altogether forty-seven.

218. It appeared that the Collector had formed his estimate of the produce of Town and Frontier duties upon a very moderate scale. He admitted indeed that it fell short of the sum which he expected to realize—the former were estimated to produce Pagodas 6,525, and the latter Pagodas 9,535—total Pagodas 16,060.

219. The Charges proposed amounted for the collection of Town duties to Pagodas 1,460, for the collection of Frontier duties to Pagodas 1,817-33-60, and for Division Cutcherry servants to Pagodas 1,128—total Pagodas 4,405-33-60, being on the estimated Revenue 27-19-39 per cent.

220. The difference between the amount of Charges already authorized and the amount now proposed was Pagodas 1,879 per annum, for besides the additional expense of Pagodas 1,460 for collecting the Town duties, there was an increase in the Frontier establishment of Pagodas 227

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and in the Division establishment of Pagodas 192, the necessity for which appeared to us to be satisfactorily explained.

221. The Tariff submitted for this Division was the same which had been hitherto in use, and as it had been framed with great attention, under the orders of Colonel Munro, we conceived it might be adhered to with confidence, until arrangements should be made for establishing a general Tariff.

222. Within the tract of country now comprehended in the Southern Division of Arcot, Town duties were formerly collected at six stations only, Pondicherry, Cuddalore, Trippalore, Porto Novo, Chellumbrum and Laulpettah; to these, it was proposed to add three others, Peurotty, Verdachellum and Trinomallee.

SOUTHERN DIVISION OF ARCOT.
From Mr. Ravenshaw, in Cons., 10th November.

223. In the single Statement which accompanied the Collector's letter, the expected amount of collections and expense of the proposed Establishment, were shown at one view; the amount of the former was Pagodas 21,800, and of the latter Pagodas 2,234-38-68 being in the proportion of Pagodas 10-11-24½ per cent.

224. The expense of the former Establishment was not more than Pagodas 1,718-18-0 per annum, the increase was occasioned partly by the alleged necessity of rendering the establishment more efficient than it was formerly found to be, but chiefly by the addition of the three new stations.

225. It was observable, at the same time, that the Revenue was estimated at a lower amount than that which the Collector expected to realize; and that he anticipated the probability of his being enabled to effect some reduction in the Charges.

226. It was also to be observed, that the estimate was exclusive of the Revenue at present derived from Town duties at Pondicherry and Cuddalore on Tobacco and Betel, which in the current year, we remarked would not fall far short of 10,000 Pagodas.

227. Mr. Ravenshaw had not as yet submitted his new Tariff, but it was in a state of preparation; in the meanwhile he requested, and we begged leave to recommend that authority might be granted to him to re-commence the levy of the duties according to the existing Tariff.

228. In Tanjore, it was proposed that Town duties should be levied at thirteen Cusbah towns as formerly; but instead of confining the levy, as before, to such goods as might enter directly into these towns, the Collector proposed to embrace the principal thoroughfares in their neighbourhood by establishing dependent mettoos or offices for the collection.

TANJORE.
From Mr. Wallace, in Cons., 10th November.

229. Under this arrangement the Collector estimated a Revenue from Town duties to the amount of 50,000 Pagodas including Pagodas 1,000 on account of expected collections on the Tranquebar Frontier; the former Revenue appeared to have amounted on an average to Pagodas 36,813, the expected increase was therefore Pagodas 13,187.

230. The expense of the former Establishment amounted on an average to Pagodas 5,284, and the expense of that now proposed was Pagodas 7,342-30-0, being on the amount of the estimated Revenue, Pagodas 14-30-67½ per cent.

231. The Tariff now submitted was stated to be more comprehensive than any hitherto furnished from Tanjore, and to have been compiled from information afforded by the most respectable native merchants of the Province.

232. The arrangement for the levy of duties on the frontier of the Settlement of Tranquebar was proposed to be continued without any alteration.

TRICHINOPOLY.
From Mr. Garrow, in Cons., 6th November.

233. Town duties were formerly collected at thirty Stations in the District of Trichinopoly, which Stations, together with the average *Actual* collections at them, and the expense now *proposed* were shewn in Statement No. 2 accompanying the Collector's letter.

234. In the list of Stations there were three, viz. Carapattore, Cuttalay and Tottiam, at which the average of former collections fell short of 200 Pagodas per annum; the Collector recommended, therefore that these three Stations should be excluded.

235. The average of former collections had amounted in the aggregate to Pagodas 20,571, and this sum was adopted as the estimated amount of future collections.

236. The proposed charges, it was remarked, somewhat exceeded those formerly incurred though the exact difference was not shewn; they amounted to Pagodas 3,510 per annum, being on the estimated Revenue, Pagodas 17-2-66⅔ per cent.

237. It was, however, remarked that in the amount of Revenue and Charges above stated, were included the Revenue and Charges on account of three Stations proposed to be omitted.

238. The Tariff submitted by Mr. Garrow had been framed in communication with the Native Merchants, and was considered by him to be equitable both as respects the Government and individual.

GENERAL OBSERVATIONS.

239. The Honorable the Governor in Council, we observed, would doubtless notice the various proportions which the charges bore to the estimated amount of the Revenue in the Districts above mentioned.

240. To us it appeared that these variations were not to be ascribed in any great measure to different degrees of economy on the part of the Collectors, but that they might be otherwise satisfactorily accounted for by reference to the circumstances of the respective Districts.

241. In the Cuddapah Division where the charges were proportiontely the highest, the number of Stations was also by far the greatest; and in the Southern Division of Arcot where the charges were lowest, the Stations were fewest and relatively most productive.

242. The situations of particular Chokies might also, we remarked, be such as to require a more extensive establishment than others yielding a greater Revenue; that is to say, a small Revenue might in some situations, be not less, or might even perhaps be more expensive, to collect than a greater Revenue in others; and in all cases, generally speaking, the greater the amount of Revenue, the less must be the proportion of charge.

243. It was also to be observed that the Revenue was taken on estimate, and that when the actual collections come to be ascertained, the difference which now appeared in the centage of charges might possibly be much diminished.

244. For these reasons, we recommended that the charges should be sanctioned, in the first instance, as submitted by the Collectors respectively above mentioned. At the same time, we intimated our intention of pointing out such establishments as appeared to have the advantage, with respect to economy, in order that every reduction might be made which might be found practicable consistently with the efficiency of the Department.

245. By the foregoing observation, we explained that we would not be understood, as intending indiscriminately and on every occasion to recommend for conditional sanction the establishments which might be submitted to us; on the contrary, we remarked, an instance had already occurred in which we had thought it necessary to notice what appears to us to be an excessive establishment, and we observed that should any further instances of a similar kind occur, they would receive similar attention.

246. Respecting the estimated Revenue from Town duties in the different Districts, its amount, we remarked, must be liable to be effected by the different principles according to which the Chokies might be established—for instance, in some Districts, towns might be selected at Stations, though inferior in extent and population to towns which in other Districts might be exempted, and the Chokies might, in some, be extended to wider limits than in others.

247. We observed that in carrying into effect a comprehensive arrangement of this nature, it was very difficult to prescribe fixed rules, or principles for the guidance of the local authorities: consideration might be due to the general state, or comparative wealth, of particular Provinces as well as of particular places. Some Provinces might contain towns of considerable extent and population, whose inhabitants might be poor and destitute of all the advantages of trade, while other Provinces might contain few towns of note but many flourishing villages.

248. It appeared, therefore, that the probable productiveness of the Tax would, in general be the best guide; and that all places, whether towns or villages, should be selected as Stations at which the duties might be calculated to yield a nett produce of so much per cent. after deducting charges.

Say 55 or 60.

249. It would also, we thought be proper that the Chokies should not be confined to the exact limits of the places, but be so disposed as to embrace the precincts of towns and the adjacent thoroughfares; so, at least, as to prevent evasion of duties which would otherwise be extremely easy, as goods might be brought and deposited immediately without the limits, and there disposed of in a way which, though it would perhaps frustrate the spirit of the Regulations, yet as it did not infringe the literal interpretation of it, could not be counteracted.

250. It appeared that the principle here adverted to was proposed to be extended somewhat further in Tanjore by establishing Chokies at different villages subordinate to and dependent on the Cusba Station, and thus to comprehend the principal portion of the trade of each Taluq.

251. Perhaps we remarked, it might be thought that this plan partook too much of the nature of a Sayer Transit or Road duty; but there was this very great distinction that the payment of one duty only was required; and the plan certainly possessed of further advantage of being less partial, and therefore in many respects less objectionable than a Town duty properly so denominated.

252. The situation, moreover, of the Province of Tanjore, we observed might be considered to be more favorable to the adoption of the plan proposed than many others, because the villages were populous, numerous and wealthy, and the Province at large, in a comparatively prosperous condition.

253. Independently of these considerations, we were unwilling to interfere with the plan of Mr. Wallace, in the first instance, upon the principle that it was desirable to pay attention to the opinion of the local authorities; and because whatever might on experience be found objectionable, would, as regards the arrangement generally, be liable to future improvements.

254. We perceived that in such of the Tariffs as had been to this time submitted, grain of every kind was included, and it appeared worthy of remark that Section 11 Regulation XII 1803, which prescribes a duty thereon at the rate of three per cent. had not been revoked; but the levy of the duty suspended merely by an order of Government.

From the Secretary to Govt.; dated 3rd November 1804.

255. We remarked, at the same time, that Section 17, Regulation X 1803, which provided for the levy of a similar duty at the town of Madras *had been* rescinded by Section 7 of the recently enacted Regulation.

Regulation XV, A. D. 1808.

256. Adverting to the letter from the Supreme Government of which a copy was transmitted to the Board of Revenue under date the 3rd November 1804, we were led to believe that the suspension at that time of the duty on grain was occasioned by the sentiments of the Supreme Government in favor of that measure. We did not find that the duty was objected to by any of the Collectors as oppressive, nor did we think it would be objectionable if it were confined to a few principal places, and care taken, which might, we conceived, be easily done to prevent it from falling on any occasion upon the cultivators of the soil.

257. With respect to this duty at the town of Madras in particular we remarked with deference that so long as grain imported by sea was exempted, the levy of a duty on importation by land might have been objected to with some reason, as occasioning an undue disadvantage in the market to the importers by land; but now that grain imported by sea was chargeable with a duty of 5 per cent., we presumed that the duty of 3 per cent., might without inconvenience be charged on that which was imported by land.

258. Whether the Collectors whose communications were submitted with this address had framed their estimates of Revenue with reference to the intention of levying the prescribed duty on grain, we were not certain excepting with respect to the Collector at Trichinopoly, who at the same time that he stated his estimate to be exclusive of the duty on grain, recommended that this duty should be imposed.

259. We rather supposed that the other estimates comprehended a duty on grain, and under the explanation which had been given, we requested the orders of the Honorable the Governor in Council respecting it.

260. In conveying final orders to the several Collectors relative to the establishment of Town duties we proposed to direct that they should adhere to Section 13, Regulation XII, 1803 as the best and indeed the only authorized means of raising the Revenue from Betel and Tobacco, until the proposed new Regulation should be passed and promulgated.

261. We observed that the suggestions should be adopted which we took the liberty of submitting in our address under date the 31st October, respecting individual licenses; the tax might not be confined to particular places as apparently intended by the draft transmitted to us. On this point we begged leave to quote a passage in the letter from the Collector in the Southern Division of Arcot.

262. "I perceive it is intended to levy the proposed duty on betel and tobacco in the "Principal Towns only—if the sale of those drugs except by persons "taking out licenses was prohibited in the same manner as the sale of "spirituous liquors is, the issue of Licenses might be extended to all villages, and a considerable "Revenue raised thereby—they are articles of luxury, and the inhabitants of villages being ex- "empt from the payment of Chokey duties, the tax on them would bear less hard than it will on "the inhabitants of towns who will have to pay Town duties likewise."

Betel and Tobacco.

263. There was only one other point upon which it occurred to us at present to offer any observation.

264. By Regulation XV, 1808, it appeared to be provided that all the powers vested by former Regulations in the Board of Revenue should be transferred to the Board of Trade so far as they relate to the *Sea Customs*, and that the Land Customs, that is the Town and Frontier duties were to be superintended by the Board of Revenue.

265. It might possibly we conceived be the intention of the Honorable the Governor in Council to exempt the Town duties at Madras from the general arrangement by subjecting them to the control of the Board of Trade, we should not indeed have considered this point as a question for reference if the Town duties at Madras had continued subject to one common authority

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with the Sea Customs; but as each department was now entirely distinct, and as the exception adverted to did not appear to be expressly provided for in Regulation XV, A. D. 1808, we trusted the propriety would be seen of our submitting the point as a matter of question, for the determination of the Honorable the Governor in Council.

266. To the foregoing we received a reply under date the 26th November informing us that the Governor in Council entirely approved the attention which had been given to the establishment of the duties of which the collection was authorized under the late Custom Regulation, and that the Governor in Council was satisfied that this object would continue to be prosecuted with zeal and success until that important branch of the public resources should be placed on an efficient and productive footing.

267. We were referred to the letter addressed to us on the 19th November, as evincing the importance attached by the Governor in Council to the early commencement of the collection of the authorized duties; and we were informed that as there could be no difficulty in rectifying hereafter any imperfection that might be at first experienced, the Governor in Council entirely agreed in the propriety of sanctioning the arrangement which had been proposed by the Collectors whose letters we had submitted. The Governor in Council remarked that the Collector of Tanjore proposed the termination of the present Fusly as the period when a correct judgment might be formed, of the probable effect of the Custom Regulation on the plan on which it was recommended, that its detailed provisions should be carried into effect; and the Governor in Council we were informed would be happy to receive at that time a further communication of our sentiments on this important subject, in order that any modifications which might be thought advisable might be then adopted.

268. The Governor in Council considered the explanation which we had stated regarding the amount of Charges attending the collection of the Town and Frontier duties to be satisfactory; and had no doubt that our attention would be directed to the diminution of them as far as practicable.

269. We were informed, that under the restrictive orders of the Supreme Government the Governor in Council was not at liberty to extend the duty on grain without the sanction of that authority; that the Governor in Council was, however, satisfied that the measure could not be attended with any detrimental effect, and was in all respects desirable, and that this opinion had accordingly been fully stated to the Governor General in Council.

270. The Governor in Council approved our intention of collecting for the present a duty on Betel and Tobacco in the manner prescribed under Regulation XII of 1803.

271. In reply to the reference contained in the concluding paragraph of our address, we were informed that the publication of the late Custom Regulation was inferior to the adoption of the present system for collecting the Sea and Land Customs at the Presidency; and that it was not intended that the separation which had been made should make any change in the control of that Department, which it would be expedient to continue as at present.

272. Immediately on receipt of the letter above recited, orders were issued for the re-establishment of Town duties at the Stations recommended by the Collectors, whose Reports on that subject had been received and submitted; at the same time a Circular communication was made to the other Collectors expressive of our desire to receive their Reports and Statements without further delay.

273. In a subsequent address of the 8th ultimo we had the honour to submit the Reports and Statements of the Collectors in the Zillahs of Salem and Rajahmundry.

274. In the Salem Division of this Zillah, Town duties were formerly levied at eleven stations, and seven in the Baramahl Division including Balaghaut,

SALEM.

the Stations now proposed were twenty-seven in number for both divisions, being an increase of nine, and not eleven, as erroneously stated by the Collector.

275. The Frontier Chokies were at present three in number, and the Collector was not aware that any change was desirable.

276. In estimating the Revenue from Town duties, the Collector had taken the former receipts as his guide ; the amount of the estimate was Pagodas 4,020, being Pagodas 21-21-27 per cent., the Receipts from Frontier duties were entered at the sum of Pagodas 2,257 and the Charges amounted to Pagodas 528-38-44, or Pagodas 22-28-10 per cent., the total estimated Revenue from both Town and Frontier duties was consequently Pagodas 21,057, the Charges, Pagodas 4,528.38-44, and the centage Pagodas 21-27-5.

277. The proportion of the Charges for the collection of Frontier duties having been submitted with the ordinary estimated Charges for the current Fusly, had already, in common with the rest, received the conditional sanction of the Board.

278. It was remarked that the Tariff which the Collector had submitted did not include any species of grain, and it also appeared that the estimate of Revenue was exclusive of any allowance for the proposed particular duty on Tobacco and Betel, though the former, that is, grain we remarked would eventually and the two last mentioned articles, immediately, become available to Revenue.

279. A list was furnished by the Collector of all the Towns in the Zillah, in number forty-eight, which he had divided into three classes, the first class consisting of 7, the second of 18, and the third of 23 Stations.

RAJAHMUNDRY.

280. It appeared that duties had been formerly collected at the whole of these Stations, and produced during the year specified in the Collector's Statement, the gross sum of Star Pagodas 21,730-3-70.

281. From this sum, the Collector has deducted Pagodas 1,705-32-50, the estimated proportion received from goods imported, and charged with a previous duty, leaving Pagodas 20,024-16-20, as the assumed future Revenue, but this, the Collector remarked, must be considered somewhat a high estimate, because no allowance was made for the present prescribed exemption from duty of goods manufactured or produced within the limits of the Chokey Stations.

282. The total expense of the proposed Establishment amounted to Pagodas 4,224, being on the total estimated Revenue, Pagodas 21-4-20 per cent., but the Collector recommended that the collection of duties should be confined to the stations comprised in the first and second classes, the proportion of the estimated Revenue from these Stations amounted to Pagodas 16,728-4-13, and the proportion of Charges to Pagodas 2,577, being only Pagodas 15-37-32 per cent., while the proportion of the estimated Revenue from the twenty-three stations included in the third class amounted to no more than Pagodas 3,746-12-7 and the Charges amounted to Pagodas 1,371, being Pagodas 36-26-76 per cent.

283. We were of opinion that the five first places comprised in the third class might be made Chokey Stations, and the rest rejected.

284. We deemed it proper to explain to the Honorable the Governor in Council that the estimate of Revenue above stated was founded on the actual receipts during a period in which a duty of 3 per cent. was levied upon grain ; subsequently to the abolition of that import, the produce of the Town duties in the zillah of Rajahmundry, as appeared from accounts on the records of this Office, did not much exceed Pagodas 13,000 per annum.

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285. To the re-establishment of the duty on grain, it was observed that the Collector preferred objections, founded on considerations connected with the Permanent Settlement, to which he argued that the duty in question would be a virtual addition.

286. This point had been discussed on other occasions, and of course had not escaped our attention. Imposts of the nature in question, accordingly to the commonly received opinion, fall ultimately on the consumer; in any event, the objections adverted to could we conceived, apply to the tax generally—exceptions might be allowed if necessary, but as a general tax, we were of the opinion expressed, in the Chief Secretary's letter of the 26th ultimo, that it was in all respects, desirable.

287. An objection was also urged by the Collector against the duty on Betel and Tobacco, but as it was urged with reference solely to the expressed intention of raising the Revenue from these articles not by way of duty, but by means of Licenses ; and as some time might yet elapse before this plan could be carried into effect, the objection we remarked, was of no weight and would of course be overlooked.

288. In the same letter, the Collector took occasion to notice the measuring duty and Moturpha which were levied at a few stations, contrary, as he thought, to Section 2, Regulation I, A. D. 1802, and therefore proposed to be abolished.

289. On this objection we deemed it sufficient to remark that these "Articles of Revenue," are amongst those which "according to the custom and practice of the country are derived from Mootahs or Bazaars" and personal or professional taxes, and therefore by Section 4, Regulation XXV, 1802, might be continued or abolished, at the discretion of the Governor in Council.

290. The observations contained in the concluding paragraph of the Collector's letter, relative to the frequent removal of Goomastahs from one station to another, appeared to be deserving of attention, though it was obvious we remarked, that the effect anticipated from the measure might with no great difficulty be defeated by a combination.

291. In reply to the foregoing communication we were informed, that as we did not object to the number of stations at which the Collector of Salem proposed to place Chokies for the collection of Town duties, the Governor in Council was pleased to confirm them ; the number being twenty-seven ; and three for the collection of Frontier duties.

292. The Governor in Council we were informed was also pleased to confirm the Tariff submitted by the Collector of Salem, as it would be easy to add to it the several species of grain, if the Supreme Government should concur in the expediency of subjecting that article to duty.

293. The Governor in Council was pleased to authorize the establishment of Chokies for the collection of duties at the stations which we had recommended in the Zillah of Rajahmundry, and confirmed the Tariff submitted by the Collector.

294. The Governor in Council was also pleased to sanction the establishments proposed to be entertained for the collection of Customs, amounting to Star Pagodas 4,528-38-44 per annum in the Zillah of Salem and to Star Pagodas 4,224 in the Zillah of Rajahmundry, where, however, the Governor in Council trusted that we would be enabled to effect a reduction in consequence of the diminution which we had proposed of the number of stations where Chokies were to be established.

295. In a further address under date the 22nd ultimo we had the honor to submit the communication which had been received from the Collectors in the Zillahs of Ganjam, Vizagapatam, Chingleput and Tinnevelly with reference to the orders for re-establishing Town duties.

296. According to the account given by the Collector, the provisions of Regulation XII, A. D. 1803, were not accurately carried into execution in this Zillah, the duty was not confined to Towns but by the "numerous ramifications of petty Chokies" continued nearly as before, a general Transit duty.

GANJAM.

297. It appeared that the duty thus levied produced in Fusly 1214 Rupees 58,046-15-6, and in Fusly 1215 Rupees 39,248-14-3; the average of these sums was Rupees 48,647-14-10½, or Pagodas 13,899-18-20, and the average amount of Charges appeared to have been Rupees 17,568, or Pagodas 5,019-19-22, being Pagodas 36-5-3 per cent.

298. Eight principal stations had now been fixed upon, each having dependant Chokies—the future receipts were estimated at Pagodas 15,285-32-12, and the proposed Charges amounted to Pagodas 4,157-0-62 being Pagodas 27-8-63 per cent.

299. This was exclusive of the Frontier Stations; the receipts of which were entered at the sum of Pagodas 2,407-19-23, and the Charges at Pagodas 1,851-19-28, being no less than Pagodas 76-40-42½ per cent.

300. There were only four Frontier Stations, and at two of these, Vizianagur and Purlah Kimedy, the disbursements appeared to have considerably exceeded the receipts. It was proposed therefore to discontinue them, in which case, the Receipts would be reduced to Pagodas 2,067-19-23, and the Charges to Pagodas 46-41-60½ per cent.

301. The estimated Revenue from Town duties as stated above, comprehended a duty of 3 per cent. on grain, for the re-establishment of which Mr. Alexander appeared to be a strenuous advocate. We observed, however, that it would not of course be levied until the authority for that purpose should be received.

302. At the Sea-ports where grain is frequently imported for exportation, as well as for internal consumption in the vicinity, Mr. Alexander recommended that the prescribed Town duty should be levied on the whole indiscriminately, and that a drawback of the duty should be allowed on such as might be exported to Madras.

303. As it would be impracticable in the first instance to distinguish between that grain which might be intended for Home consumption, and that which might be eventually exported, the suggestion of the Collector appeared to us to be very proper, and its adoption we observed would not be attended with any inconvenience—the 3 per cent. duty would be returned on the quantity exported for Madras, and the full 5 per cent. duty would be levied on the established Tariff at this place.

304. Mr. Alexander did not make any mention of the particular tax on Betel and Tobacco, but we observed that we should suggest to him the levy of a moderate duty on these articles until the plan of Licenses might be ready for adoption.

305. The Statement No. 2, enclosed in the letter from the Collector of Vizagapatam, exhibited the stations at which Town duties were formerly levied, their produce on an average of three years, and the expense of the former establishment, contrasted with the proposed Stations, Charges, and expected future Revenue.

VIZAGAPATAM.

306. It was observed that the former average collections including those at the only Frontier Station, viz., Jeypore, amounted to Pagodas 15,506-42-12 and the Charges to Pagodas 4,278 or Pagodas 27-26-36 per cent.; the future Revenue it was also observed was estimated at Pagodas 20,415-12-68, and the Charges at Pagodas 5,341-32-12 or Pagodas 26-1-43 per cent., exclusive of Saderwared, estimated at Pagodas 209-6-34 per annum.

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Conlah.
Goopilly.
Pentacottah.
Polaveram.
Poodemurkah.

307. To the former list, five new Stations were added by the Collector, but as it appeared that the estimated Revenue at neither of these Stations, excepting Goopilly, exceeded 500 Rupees or Pagodas 142-38-45, we recommended that Goopilly alone should be added, the estimated Revenue at which amounted to Rupees 2,500 or Pagodas 714-12-68.

308. The Collector proposed to enlarge the former number of Chokies dependent on the rincipal stations, by which means the estimated Revenue was increased as were also the Charges, nearly the same proportion.

309. The estimate of the future Revenue was apparently calculated with reference to a ity on grain, this article being included in the Tariff; even on this estimate the Charges were gh, and we observed that as they would be proportionately much higher if the duty on grain ere omitted, which it must be for the present, it was our intention to address the Collector, rticularly on the necessity of reducing the Charges.

310. A list was furnished by the Collector of eight principal towns at which he proposed rent the exclusive sale of Betel, Tobacco, &c., but we observed that as this plan must be cessarily postponed for the present, we should suggest to him the rates of duty to be establishin lieu thereof until the other arrangement might be effected.

311. According to the statement before given the nett estimated Revenue from Town and ontier duties in this Zillah amounted to 15,000 Pagodas, while an offer it appeared had been ceived for renting them for the sum of Pagodas 18,000.

312. We were inclined to the opinion that the farming of the Customs at some future riod might, under the Judicial restraints now established, prove an advantageous arrangement be at the least deserving of a trial. We conceived that there were several objections to its mediate adoption, it appeared in the first place to be incompatible with the orders of the norable the Court of Directors; and again it was perhaps only by a diligent and circumspect nagement of this branch of Revenue for a few years under the Officers of Government, that its ue could be ascertained with any degree of precision, or that the rules by which it was to be gulated could attain any systematic consistency. We remarked that were it rented immetely, numerous exactions and abuses might be committed by the renters, while the novelty of plan of taxation would render it difficult for sufferers to procure redress; when however the n under the present arrangements might be sufficiently mature we conceived that a rent under eful restrictions might be resorted to with advantage to Government, and without injury to community, as illegal demands would then be known and resisted.

313. In this Zillah, Town duties were formerly collected at three stations only; Conjeveram, Poonomalee and Trevellore, they produced on an average of three years, Pagodas 3,977-16-17 per annum and the Charges amounted to godas 1,230-16-28 or Pagodas 32-17-23 per cent.

CHINGLEPUT.

314. Adverting to the vicinity of this Zillah to the Presidency, where the greater portion of surplus produce is imported and charged with duty: we thought that the former number of tions could not be enlarged with any advantage, the charges proposed by the Collector for lecting the duties at these stations amounted to Pagodas 109-33-60 monthly, or Pagodas 1,317 annum, which is Pagodas 34-30-67 per cent., on the average Revenue formerly collected, but t was not likely that the future collections would amount to so much, not at least until the y on grain should be reimposed. We remarked that the Charges collection would be proporately enhanced, and that it was therefore our intention to make known to Mr. Cazalet the

description of establishment maintained at some other stations, with a view to the reduction o that which he had submitted of which reduction it appeared to us to be susceptible.

315. We observed that Town duties were formerly collected at the Dutch Settlement o Sadras; but the place being of little extent and no wealth, the produce was trifling and the expense heavy, it was therefore intended to exempt it on the present occasion.

316. The Collector had not as yet furnished the Tariff promised in the concluding para. of his letter, nor had he taken any notice of the tax on Betel and Tobacco; this last omission, however we observed would be easily supplied.

317. In this District it appeared that Town duties were formerly collected at fourteen stations and on average of Fuslies 1214 and 1215, produced Pagodas 12,265, they were also collected at six stations in the Tinnevelly Pollams and produced on the same average Pagodas 3,619; the charges collection amounted at the first mentioned stations to Pagodas 2,556-15-19 or 20$\frac{13}{16}$ per cent., and at the stations last mentioned to 776-41-62 or 21$\frac{7}{16}$, the total average Revenue amounted consequently to Pagodas 3,33-12-1 or Pagodas 20-44-25 per cent.

TINNEVELLY.

318. The total charges proposed for the future collection of the duties at the same stations amounted to Pagodas 2,978-17-68, which taking the Revenue at the former average, amounted to Pagodas 18-33-60 per cent. only.

319. Adverting, however, to the small Revenue and proportionately large expense of the stations marked 12, 13 and 14 in the list, the Collector recommended and we coincided in the opinion, that Chokies should not be established at these stations.

320. The Collector further recommended that Chokies might not be established at the station marked 11, for, the produce of the duties at that station did not appear to have been comparatively low, he explained that it arose in great measure from an impost on piece goods manufactured within the place, which would be no longer available; we were of opinion, however, that there could be no objection to re-establish the Chokies by way of trial, as they could be easily withdrawn if found unproductive.

321. The stations marked 8, 9 and 10 appeared to have yielded even less, proportionately, than some of those proposed to be discontinued, but for the reasons explained in the 6th para. of the Collector's letter, we concurred with him in recommending the re-establishment of Chokies there by way of trial.

322. The Frontier duties levied in this District, on the borders of Travancore, amounted to Pagodas 6,876 per annum, on an average of the two last Fuslies. The Charges collection amounted to Pagodas 800-10-76 or Pagodas 11-5-8 per cent., which appeared to be very moderate.

323. The only change proposed in this branch was the establishment of a Chokey on the Devadanum Pass, situated in one of the Zemindaries lately transferred to Mr. Hepburn's authority. This establishment, the expense of which was only Pagodas 45-36-60 annually, was intended rather for the prevention of smuggling than for the direct augmentation of Revenue.

324. It was remarked that the Tariff furnished by the Collector did not include grain of any description, though the Revenue of Fuslies 1214 and 1215 assumed as the standard of future collections, each partook of that impost.

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325. We estimated that provision would be made by us for the proposed particular duty on Betel and Tobacco, in the interval which might elapse before the new Regulation could be adopted, this object having apparently escaped the Collector's attention.

326. In a further letter under date the 23th ultimo, we had the honor to submit the Report of the Collector in Coimbatore regarding the re-establishment of Town duties.

327. In Statement No. 2, enclosed in this Report, were shewn the proposed Chokey Stations, the proposed charges of establishment and the average of former collections adopted as the estimated future Revenue.

328. The Chokey Stations were five in number in the Northern Division of the Province, besides two Frontier Stations, and ten in the Southern Division, the Charges amounted to Pagodas 155 monthly or Pagodas 1,850 per annum, being only Pagodas 8-6-57 on the estimated Revenue of Pagodas 22,833-44-37.

329. Of that estimate, the proportion on account of the Frontier Stations amounted to Pagodas 6,249-15-25 consequently the residue, or the estimated produce of the Town duties was Pagodas 16,574-29-12.

330. It appeared that the Town duties in the first year of their establishment produced a gross Revenue of Pagodas 22,142-10-2, and that they ultimately yielded Pagodas 12,027-37-32 only.

331. This defalcation was ascribed by the Collector to the knowledge acquired from experience, of the means of evading the duties, and to the number of Chokies having been reduced, in consequence of their proving unproductive—the defalcation might, however, we observed, be ascribed, in part to another cause, overlooked by the Collector, the abolition of the duty on grain.

332. We conceived that until this duty should be re-imposed, the produce of the Town duties could not be expected to amount to the sum estimated—and on the other hand, that there was reason to expect that the estimate would be exceeded by the actual produce so soon as that impost should take effect.

333. The Tariff which the Collector furnished appeared to be one of the best of the kind yet received; it was well arranged and full without being redundant—at the end of it was a memorandum of the proposed rates of duty on Betel, Tobacco, &c., these appeared to us to be too low, we intimated therefore our intention to suggest the raising them.

334. Tobacco has heretofore been an article of extensive growth in Coimbatore, whence large quantities were exported to Travancore, Malabar, and the Mysore.

335. In Travancore, a Monopoly of that article had long been established—the same system was sometime since extended to Malabar, and it had recently, as appeared from Mr. Garrow's letter, been adopted in Mysore.

336. The restrictions which had hence resulted to the export from Coimbatore, were stated to have been the occasion of much loss to the cultivation of Tobacco as well as to the dealers in that article, and were it not for a considerable clandestine exportation particularly to Malabar, the Collector observed that the distress of the cultivators would have been great.

337. To prevent the double inconvenience of loss to the cultivators in Coimbatore, and of detriment to the Revenue in Malabar (which last circumstance we remarked had already been fully stated to Government), Mr. Garrow was of opinion that the only adequate remedy would be, the establishment of a Monopoly in Coimbatore.

338. "The Renter of a Monopoly," he observed," would soon ascertain the quantum that "would be necessary for Home consumption as well as for the consumption of Malabar, and "communication of it to the growers of the article would prevent them from carrying on its "cultivation to an useless extent as it was certain they had done the last year."

339. We were disposed to approve this suggestion and we observed that with the permission of Government we would issue instructions to the Collector to carry the plan into effect in communication with the Collector in Malabar, with the view that the arrangements might be so ordered as to conduce, in an equitable proportion, to the advantage of the Revenue of both Provinces.

340. We took this opportunity of stating for the information of the Governor in Council that the operation of Regulation XII 1803, was not extended to the Town and Island of Seringapatam, excepting in so far as related to Betel and Tobacco, upon which, an impost had previously been and had since continued to be levied.

341. To what cause this exception might have been owing, did not appear further than that no resolution was passed on the letter in which the receipt of the Regulation by the Collector was acknowledged.

342. We observed that we were not aware that the extension of the Regulation generally to the Island of Seringapatam was opposed by any subsisting engagement with the Government of Mysore, or by any other political reason, and if no such obstacle existed, we requested the authority of Government for establishing it.

343. The two last communications above recited are under the consideration of Government; but on the several Districts noticed in the preceding communications, orders were issued for the re-establishment of the duties, immediately on the receipt of the authority of Government, accompanied with instructions.

ESTIMATE OF REVENUE AND CHARGES FOR THE OFFICIAL YEAR 1808-9.

344. Under date the 12th October last, we had the honor to receive a letter from the Chief Secretary to Government with transcript of papers enclosed, containing a farther reference from the Supreme Government, relative to the estimate of the Revenues of this Presidency for the current official year 1808-9 and communicating the desire of the Honorable the Governor in Council that we would submit such observations, in addition to our former explanation, as might appear to us necessary to elucidate the subject.

345. We availed ourselves with much satisfaction, of the opportunity thus afforded to us of removing those misapprehensions which the low estimates of the Revenue for the last and current official years appeared to have occasioned, and which the explanations furnished in the letter bearing our Secretary's signature, under date the 16th June last, we conceived might probably have tended to confirm.

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346. At the time of submitting the explanations adverted to, the estimates of Revenue had not, on any previous occasion, been the subject of a reference to us: on a general view of the sum inserted as the expected Revenue of each District, the amount, excepting in a few instances, which we noticed, did not appear to be remarkably deficient, and in fact, after making allowances for these exceptions, the deficiency, though not inconsiderable in the aggregate, was not such as to attract particular attention when sub-divided amongst the numerous Provinces.

347. We might, indeed, have easily raised the estimate to the supposed proper standard by the addition of a farther sum to the estimated Revenue of the different Districts, but conceiving the estimate to be formed on grounds which entitled it to attention, and fearing also to hold out prospects which might prove delusive; the object of our letter above mentioned of the 16th June last, was to explain and defend the estimate rather than amend it.

348. We further begged leave to observe that, in consequence of the very urgent manner in which immediate explanation was desired, the reference made to us was replied to forthwith and the subject consequently examined with less deliberation than it would otherwise have received.

349. We observed that the few observations which we should proceed to offer, in compliance with the orders of Government, were founded upon a more mature and, we trusted, a more correct view of the subject, with the aid of information which, on the former occasion was not in our possession, nor within our reach.

350. In framing estimates for the official years, it appeared that the receipts of the year preceding were assumed as the *primâ stamina*, or principal ground work, and considering the general purpose for which the estimates were required, this principle of estimation we remarked was perhaps sufficiently accurate on common occasions—indeed we knew not that any better principle could be adopted where the receipts of the year preceding might not have been effected by any extraordinary contingency.

351. It must, however, we remarked, be apparent that the principle of estimation to which we had alluded could not be applicable, in an equal degree, to a year immediately succeeding one of extreme adversity—its application, to too great an extent, in framing the estimate for the year 1807-8 appeared to have been the cause of the low estimate for that year, and as the actual receipts in 1807-8 had not been ascertained when the original estimate for the current year 1808-9 was framed, the influence of the same principle extended to the estimate of this year also.

352. We imagined that the foregoing explanation would account sufficiently for the low estimates made of the late and current official years, as well as for the support afforded to them, in our letter of the 16th June last—to those observations, we begged leave to add, in this place, that when it appeared on a general view, that the Revenue of most of the Districts was not materially understood, it was not perhaps sufficiently considered that the amount was inclusive not only of the Revenue from Salt, but of recoveries and the various other items known by the general term of Extra Revenue.

353. We had since been furnished with the usual Annual Statement for the official year 1807-8 ending on the 30th April last, whence it appeared that the estimated Receipts amounting to the sum of Star Pagodas 114,22,995, had been exceeded by the sum of Star Pagodas 5,35,532, making the actual receipts for that year, Star Pagodas 119,58,527.

354. We likewise observed, by the Statement above mentioned, that the Accountant General had omitted the amount of Customs collected under the authority of the Board of Trade; but as these collections were incorporated in the Estimates and Statements of Revenue for every previous year; it was of course necessary to a just comparison that they should be added to the Statement for the late official year, for which purpose we requested and received a memorandum of their amount.

355. We perceived, by the account in question, that the total actual receipts from Land and Sea Customs amounted, in 1807-8, to Star Pagodas 5,76,444; while the sum credited in the Revenue Statement amounted to Star Pagodas 2,42,096 only—the difference was Star Pagodas 3,34,348, which being added to the sum above mentioned of Star Pagodas 119,88,527, the amount of actual receipts in the official year 1107-8 was raised to Star Pagodas 1,22,92,875.

356. Previously to further explanation, we begged leave to submit the subjoined Abstract of the actual receipts in the Revenue Department for the last seven years.

Abstract.

	Star Pagodas.
1801-2	115,35,957
1802-3	122,77,341
1803-4	122,98,422
1804-5	121,90,893
1805-6	126,58,494
1806-7	116,17,439
1807-8	122,92,875

357. It was hence observable that the actual receipts in the year 1805-6 very considerably exceeded the receipts in any previous year—this was owing in some degree, to the favourable season of Fusly 1215, but chiefly to the institution of the Salt Monopoly.

358. The defalcation which took place in the succeeding year 1806-7 was sufficiently known to have been occasioned, in great measure, by the adverse season; but it was considerably aggravated by the suspension of Town duties, the defalcation would indeed have been much greater if the account for 1806-7 had not partaken of the benefit of the high collections in Fusly 1215.

359. In the same manner, the account for the late year 1807-8 partook of the disadvantages of the calamitous season of Fusly 1216, notwithstanding which the receipts amounted, as before shewn to the sum of Star Pagodas 1,22,92,875, being Star Pagodas 3,65,618 only below the amount of the receipts in the favorable year 1805-6.

360. It was also to be observed that a proportion of this deficiency to the extent of Star Pagodas 2,57,122 was under the head of Customs, occasioned chiefly, if not entirely, by the suspension of Town duties; and that a further proportion of the deficiency to the extent of Star Pagodas 79,551 was under the head of sales of Land, a source of Revenue entirely incidental.

361. These two items of decrease added together made a total of Star Pagodas 3,36,673 and, if deducted from the deficiency above stated, reduced its amount to the small sum of Star Pagodas 28,945.

362. The following Abstract Comparative Statement of the actual collections under the various heads in the two years in question, while it served to elucidate the results above stated, would also we remarked exhibit others, which it was presumed would be still more satisfactory.

1	2 Land Revenue. S. Pags.	2 Land Revenue. F.	2 Land Revenue. C.	3 Farms and Licenses S. Pags.	3 Farms and Licenses F.	3 Farms and Licenses C.	4 Salt Revenue. S. Pags.	4 Salt Revenue. F.	4 Salt Revenue. C.	5 Customs by Sea and Land. S. Pags.	5 Customs by Sea and Land. F.	5 Customs by Sea and Land. C.	6 Extra Revenue exclusive of sales of Land. S. Pags.	6 Extra Revenue exclusive of sales of Land. F.	6 Extra Revenue exclusive of sales of Land. C.	7 Sales of Land. S. Pags.	7 Sales of Land. F.	7 Sales of Land. C.	8 Mint Customs. S. Pags.	8 Mint Customs. F.	8 Mint Customs. C.	9 Total. S. Pags.	9 Total. F.	9 Total. C.
1805-6	99,34,124	39	19	5,60,186	36	64	4,64,742	11	29½	8,33,567	16	77	9,51,120	17	53¾	98,016	0	75	16,736	7	45	126,58,494	3	75
1807-8	97,74,881	2	72¼	4,70,456	24	47	6,47,474	3	71	5,76,444	19	4	7,58,539	34	77¼	18,464	41	65	40,614	8	56	122,98,875	10	66¼
Difference... ...	1,59,243	37	46¾	89,730	12	17	1,82,731	34	44¾	2,57,122	3	73	1,92,580	17	24	79,551	1	21	23,878	1	11	3,65,618	6	91¼

Abstract.	Increase.			Decrease.		
Land Revenue ...	...	...	...	1,59,243	36	26¾
Licenses	1,16,760	29	63	...	...	...
Salt...	1,82,731	34	44¾	...	...	...
Custom	...	...	...	2,57,122	39	73
Extra Revenue ...	...	...	...	1,92,580	24	81¼
Sales of Land ...	...	...	...	79,551	1	21
Mint	23,878	1	11	...	...	...
	3,22,879	23	38¼	6,88,498	17	43¾
	Deduct Increase...			3,22,879	23	38¾
	Nett Decrease...			3,65,618	26	9¾

Deduct Decrease in Customs and of Land as per Columns 5 and 7 ... 3,36,673 41 14
Nett Decrease... 28,944 25 75

363. Thus it was observable that the decrease under the head of Land Revenue was not more than Star Pagodas 1,59,000 notwithstanding the effect of the previous disastrous season, part of which was also, as before explained, comprehended in the account; while there was a substantive improvement of resources under the heads of "Farms and Licenses" and "Salt Revenue" to the extent of nearly 3,03,000 Pagodas,

364. We further observed that the decrease under the head of Extra Revenue, amounting to Star Pagodas 1,92,580, could not wholly be considered a real diminution of resource—several of the items classed under that head are collected merely to be disbursed; others consist of recoveries of advances, &c. which must always bear a due proportion to the previous disbursements; some of the items are however of an available nature.

365. In order that a correct judgment might be formed with respect to the diminution under this head, we submitted an account particular of the receipts in each of the two years in question.

366. With respect to the estimate of the Revenues for the current Official year 1808-9 as we concluded that it would undergo a material change after the actual receipts in 1807-8 had been ascertained, we requested the Accountant General to furnish us with a copy of his final estimate which document we had recently received.

367. We observed that the amount of this estimate, inclusive of "Commercial Customs" was Star Pagodas 125,02,274, or Star Pagodas 1,56,220 below the actual receipts in the favorable year 1805-6.

368. This result we remarked might not perhaps be considered unfavourable, even on a *primâ facie* view; it was, however, only by a comparison of correlative items that a right estimation could be formed respecting it; we accordingly requested the attention of the Honorable the Governor in Council to the following Abstract Statement, wherein each head of estimated Revenue was compared with the actual Revenue under the same head in 1805-6.

1	2 Land Revenue.			3 Farms and Licenses			4 Salt Revenue.			5 Customs by Sea and Land.			6 Extra Revenue exclusive of sales of Land.			7 Sales of Land.			8 Mint Customs.			9 Total.		
	Pags.	F.	C.	Pags.	F.	C.	Pags.	F.	C.	Pags.	F.	C.	Pags.	F.	C.	Pags.	F.	C.	Pags.	F.	C.	Pags.	F.	C.
Actual 1806-6 ...	99,34,124	30	19	3,60,186	36	64	4,61,742	11	29½	8,33,667	16	77½	9,51,120	17	5½	98,016	0	75	16,736	7	45	126,68,494	3	76
Estimated 1808-9...	103,16,701	0	0	4,40,410	0	0	6,54,533	0	0	5,33,171	0	0	5,24,794	0	0	32,000	0	0	575	0	0	125,02,274	0	0
Difference ...	3,82,666	2	61	80,223	5	16	1,92,790	30	50¾	3,00,396	16	77½	4,26,326	17	5½	66,016	0	75	16,161	7	45	1,56,220	3	76
Abstract.	Increase.			Decrease.																				
Land Revenue ...	3,82,666	2	61	....	...	...																		
Farms and Licenses ...	80,223	5	16	...	...	...																		
Salt Revenue ...	1,92,790	30	50¾	...	...	...																		
Customs by Sea and Land	...	...	...	3,00,396	16	77½																		
Extra Revenue...	...	...	...	4,26,326	17	5½																		
Sales of Land ...	...	...	...	66,016	0	75																		
Mint	...	...	...	16,161	7	45																		
	6,52,679	38	47½	8,08,900	0	43¾																		
Deduct Increase ...	6,52,679	38	47½	6,52,679	38	47½																		
Nett Decrease...				1,56,220	3	76																		

Deduct Decrease in Customs and sales of Land as per Columns 5 and 7 ... 3,66,412 17 73
Net Increase 2,10,192 13 77

369. Hence it appeared that on comparison with a year the most favorable of any which had preceded, an aggregate improvement of resources under the three general heads of "Land Revenue," "Farms and Licenses" and "Salt Revenue" was calculated upon to the amount of Star Pagodas 6,52,679.

370. The difference under the heads of "Customs" "and Sales of Land" was imputable to circumstances already sufficiently explained; and the difference under the head of Extra Revenue could not, as before shewn, be wholly accounted a real decrease; the remaining item of decrease was under the head of "Mint Customs" on the cause of which being foreign to our Department we did not make any observation.

371. Respecting the accuracy of the estimate for the current year, a few observations occurred to us as necessary.

372. Although we were satisfied that a substantive improvement had been operated in the Land Revenue of different districts subsequently to 1805-6, yet as the season of Fusly 1215 was peculiarly prosperous, we were disposed to regard an increase of Star Pagodas 3,82,666, as somewhat too highly rated, especially as those Provinces which suffered severely in Fusly 1216 could not be supposed so soon to have wholly recovered from its effects.

373. The system of Village rents now in progress in a few districts might also, we thought, in some degree, reduce the amount of the gross Revenue in the first year of the lease, and the proposed arrangement of excluding from account the Revenue appropriated to the support of religious institutions must also tend to the same effect.

374. It is true, we remarked, there would be a correspondent reduction on "Charges," and therefore no diminution of "Nett Revenue," but as "Gross Revenue" was the subject under consideration, the above mentioned circumstances appeared necessary to be noticed.

375. On the other hand, the receipts under the head of Farms and Licenses were estimated at less by the sum of 36,000 Pagodas than the amount realized in the last year, and the estimated receipts from Land and Sea Customs were also less by upwards of 40,000 Pagodas.

376. It was further to be observed that no allowance was made for the proceeds during the remainder of the official year from Town duties, which we were happy to receive had been recently revived in several districts, and in the course of December would, we hoped, be generally re-established.

377. We thought that the additional receipt on this account might be taken on the lowest calculation at fifty or sixty thousand Pagodas.

378. Upon the whole, after giving to the subject a full consideration, we could not hesitate to express our opinion that the receipts of the current official year might be estimated at the sum of Star Pagodas 1 25,00,000 without risk of disappointment.

379. With respect to the prospective estimate for 1809-10, we deemed it sufficient to remark that if the Revenue from Land and Sea Customs should be restored to the amount at which it stood in 1805-6, a circumstance which we saw no cause to doubt, there would be an increase of resource to the amount of about three lacs of Pagodas (provided the season be favorable) without calculating upon any new, or the improvement of any other existing source of Revenue.

380. It was possible, however, we remarked that the apparent gross Revenue might not be raised to the sum of Star Pagodas 128,00,000 because the disbursements of advances for cultivation had of late been considerably, and would hereafter be further diminished; and consequently the recoveries on this account, which had heretofore seldom fallen short of 3,00,000 Pagodas, would be proportionately reduced.

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381. The address above recited was confined to the consideration of the gross Revenue—at present we are not aware that it would be necessary to enter farther on the subject of the Charges. In former communications, we had the satisfaction to point out the important reductions we had effected in this respect, as well as the further reduction that might be anticipated, and we could not doubt that the two-fold benefit thus effected by improvement and reduction, would be satisfactory to our superiors.

382. It followed that a comparison of the Nett Revenue of the current and ensuing years with that of preceding years, would be much more favourable than the comparison which had been given of the gross Revenue.

383. In reply to this letter, we were informed that the information which it conveyed on the subject of the Revenues of this Presidency had afforded to the Honorable the Governor in Council entire satisfaction.

384. We were informed also, that a copy of our letter had been transmitted to the Right Honorable the Governor General in Council, and that from the satisfactory effect which the rapidly improving state of the Revenues of Fort St. George might be expected to have, in regard to the general interests of the Company, the Governor in Council entertained not a doubt that His Lordship in Council would derive equal satisfaction from the view furnished by us on that subject as had been afforded to this Government.

385. At the request of Mr. Hodgson, we had the honor, under date the 28th October last, to transmit an address from that gentleman, requesting permission to resign his seat as Second Member of the Board of Revenue, and to embark for England on the fleet then under dispatch.

386. In our communication to Government upon that occasion, we observed that the extensive and responsible duties which had devolved upon the Board of Revenue, since the extension of the territorial possession of the Honorable Company, and the introduction of the new system of Revenue and jurisprudence, constituted a theory, of which the difficulty of acquiring a correct knowledge was still exceeded by the difficulty of its practical application.

387. That Mr. Hodgson's introduction into the Revenue line of the Company's affairs having been almost contemporaneous with the arrangements preliminary to the operation of this new system, and having had the best opportunities for studying its principles and their applications; he had availed himself of these opportunities to a degree, which rendered his acquirements of great public utility.

388. That his comprehensive acquaintance with the new Judicial Code, his practical knowledge of all the details of Revenue, his zealous interest in the success of the public affairs, and the active and useful part he had ever been ready to take with us in promoting that interest, peculiarly qualified him for the functions of a Member of this Board, and that whilst we were concerned on the public account, at the necessity which interrupted his official services, the cordial and conciliatory manner in which he had always co-operated with us, made us regret personally his loss to us as a colleague.

389. With reference to the communication above recited, we were furnished with extra from the general letter to the Honorable Court of Directors, under date the 24th October, wher we derived satisfaction in observing that the conduct of Mr. Hodgson had been brought und the favorable notice of the Honorable Court.

390. We were subsequently informed that the Honorable the Governor in Council h been pleased to appoint Mr. Robert Alexander to be Second Member of the Board of Revenue the room of Mr. Hodgson, and Mr. G. F. Travers to be Collector of Ganjam, in the room of M Alexander.

391. With this Report, we have the honor to submit the broken sett of our Proceedin from 5th October last to the present date, for the purpose of being transmitted to the Honorab Court of Directors by the Ships under dispatch.

We have the honor to be,

Honorable Sir,

Your most obedient humble servants,

FORT SAINT GEORGE,
10th January 1809.

(Signed) WILLIAM PETRIE.
(„) ALEXANDER FALCONAR

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General Report of the Board of Revenue to the Honorable the Governor in Council, sent Home to the Honorable the Court of Directors, per Ship "_____," dated 10th January 1810.

To

THE RIGHT HONORABLE GILBERT LORD MINTO,

Governor General in Council.

MY LORD,

1. In compliance with the orders communicated to us in a letter from the Secretary to Government under date the 15th November last we have the honor to submit the, Report of our Proceedings from the 28th January last to the present date.

2. The Land Revenue of the Zillahs of Ganjam, Vizagapatam, Rajahmundry, Masulipatam and Guntoor having been settled in perpetuity, it follows that the correspondence with the Collectors of these Districts, so far as the Land Revenue is concerned can relate only to the duly enforcing of the Regulations in cases of default.

3. To recapitulate this correspondence in detail would be altogether superfluous—the result will be found in our letters to Government under date the 3rd October last and 8th instant, which are recited in a subsequent part of this Report. On reference to the last mentioned address, it will be observed that the balance of Land Revenue of Fusly 1218 then outstanding in all the Districts settled in perpetuity, including (besides the Northern Circars) the Districts of Chingleput, Salem, Baramahal, Tinnevelly Pollams, Western Zemindaries and the Zemindaries of Ramnad, Shevagunga, &c., did not exceed altogether thirty thousand Pagodas, which upon a Jumma of upwards of thirty lacs of Pagodas, we have no doubt will be considered to be a favorable result.

In Cons., 3rd, October 1809.
Do. 8th January 1810.

4. The particulars of the Jumma and balances are shewn in a Statement marked D, accompanying the Report above referred to.

5. Upon the other sources, the Salt, Abkary and Customs,—as these from the subject of separate Reports, the information respecting them is usually inserted under separate General Heads. A few subjects of a miscellaneous nature is all therefore that remains to be noticed in this part of our Report.

6. In a letter under date the 5th January last we submitted an application from Messrs. Sutor and Connell for a certificate of permission to occupy certain villages which they held from the Zemindar of Vizianagrum upon an annual rent of Rupees 25,079-11-6, and we observed on that occasion that we were not aware of any objection to the request being complied with, "further than as "the rent of large tracts by Europeans might be opposed by considerations of policy, and by "the orders of the Court of Directors."

VIZAGAPATAM AND GANJAM.
To Govt. in Dy. Cons., 10th January 1809.

7. We were informed in reply that "the orders of the Court of Directors did not object to "Europeans holding lands on lease from Zemindars in Zillahs, where "the Land Rent had been permanently settled," and the application of Messrs. Sutor and Connell was accordingly complied with.

From Mr. Greenway, in Cons. 20th February 1809.

8. Shortly afterwards having received and submitted a letter from the Collector of Ganjar reporting that Mr. Charles Dick had entered into engagements wit the Zemindars of Callicoote and Booredee for the rent of certain vil lages to the amount of 10,000 Rupees, we recommended that th necessary certificate of permission to hold those villages in rent might be granted.

To the Chief Secretary, in Dy. Cons., 29th May.

9. In answer to this communication the impolicy of allowing extensive tracts of land to b held in rent by Europeans was pointed out to us—the application o Mr. Dick, it was observed, "embraced an extent of territory which "he could not be permitted to occupy without producing the evils "against which Regulation XIX. 1802 was obviously intended to provide"—and upon these grounds our recommendation in favor of Mr. Dick was rejected.

From Mr. Greenway in Cons., 6th July.

10. In consequence of this decision we deemed it proper to explain that in recommending the application of Mr. Dick we were not influenced by any regard to the interests of the individual, but by the decision which had so shortly before been passed in the case of Messrs. Sutor and Connell. In the principle upon which the rejection of Mr. Dick's application was founded, we concurred, though we thought that it applied with greater force to the holding of lands direct from Government, than a sub-renter's in Zemindaries permanently settled, and we observed that this opinion appeared to have been entertained by Government, when the permission to rent was granted to Messrs. Sutor and Connell. In the present case we had reason to believe that the abrogation of the engagements into which Mr. Dick had entered would at this period be productive of great inconvenience to him, and as the rent extended to no longer a period than five years, we begged leave respectfully to submit whether the consent of Government might not in this instance be granted, especially as we believed that Mr. Dick's engagements were advantageous to the Zemindars with whom they had been concluded, and would rather tend to facilitate the collection of the small Jumma paid by them.

To the Chief Secretary to Government, in Diary Cons., 27th November 1809.

11. In reply to this address to the Chief Secretary, we had the honor to receive from Mr. Secretary Gahagan the orders of Government, dated 13t December last.

In Cons., 23th December 1809.

12. We were informed that your Lordship in Council saw no reason for rescinding th resolution of Government communicated to us in Mr. Acting Secretary Greenway's letter of th 21st June last, declaring it to be inexpedient, under the explanations stated in that letter, t grant the permission solicited by Mr. Dick, for holding in rent certain villages from the Zemin dars of Callicoote and Booredee with whom he had entered into engagements for that purpose at the same time leaving him to release himself from those engagements, rather than enforce th penalties to which they were liable.

13. The inconvenience which we observed the abrogation of those engagements would be productive of to Mr. Dick, even supposing that they had existed for any considerable period of time, was not in the opinion of your Lordship in Council to be considered as deserving equal consideration to that which the public must suffer from allowing Europeans to become Renters or Proprietors of land to so considerable an extent as that required.

14. The orders of the Court of Directors referred to in the course of the correspondence upon this subject were, it was observed, merely confirmations of a previous permission granted by Government to Messrs. Campbell and Young to occupy land under particular circumstances, and although in the instance of Messrs. Sutor and Connell, the Honorable the Governor in Council acceded to their requests for being permitted to occupy a considerable tract of land: it was remarked that the circumstances of the case were different, and that this should not be considered as a precedent upon which to ground future applications, it was remarked was obvious, from the instructions subsequently transmitted, desiring that those gentlemen might be

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informed that the permission to rent more land than might be necessary for the buildings connected with their speculations, would cease on the expiration of their present lease.

15. Under these explanations, and deliberate re-consideration of the recommendation submitted by us, your Lordship in Council was pleased to desire that Mr. Dick should be informed that the permission he solicited could not be granted, and the resolutions before communicated to us upon this subject were confirmed by your Lordship in Council.

16. We were further apprized that your Lordship in Council attached the utmost importance to an exact observance of the provisions contained in Regulation XIX, 1802, prohibiting the occupation of land by Europeans, and that it was your Lordship's desire that the several Collectors should be directed to attend particularly to the 5th Section of that Regulation, declaring it to be their duty to report for the information of the Governor in Council every instance that might come to their knowledge in which Europeans might purchase or occupy land without authority, and we were also desired to call to their recollection the provisions of the 8th Section of Regulation XXV, 1802, declaring no transfer of land by Zemindars, by whatever term denominated, to be valid when repugnant to the Regulations of Government.

17. A steady adherence to these rules would, it was remarked be attended with those salutary effects, which it was the object of the Regulations to obtain; and would prevent individuals suffering from the inconveniences consequent of engagements heedlessly entered into unsupported by that previous authority on which their validity so essentially depends.

18. The orders of your Lordship in Council upon the foregoing subject have been duly obeyed.

19. Under date the 19th July last, we received a letter from the Secretary in the Revenue Department, transmitting copy of a petition therein enclosed from the late Judge at Rajahmundry, relative to the Zemindary of Peddapore, and desiring our sentiments on the subject, for the consideration of the Honorable the Governor in Council.

Rajahmundry.

20. In compliance with these orders, we addressed the Chief Secretary to Government under date 14th August, the Zemindary of Peddapore was, we marked by a precept of the Zillah Court, transferred on the 31st August last, to one of the claimants Sri Vutsavoy Jugganaut Rauze, under the provisions of Section 16, Regulation III of 1802, he having furnished the security therein prescribed.

To the Chief Secretary to Government, in Cons., 14th August 1809.

21. Though the greater portion of the large balance which was due at the time of the settlement of the accounts by Mr. Hodgson preparatory to taking the Zemindary under the Court of Wards was still unliquidated, yet, as there was no arrear of current Revenue, it was considered that the precept of the Court might be permitted to take its course, and an arrangement made for the realization of the old balance by instalments.

22. In March last, the Collector reported that Jugganaut Rauze had fallen in arrear, and communicated his intention of attaching a portion of the Zemindary sufficient to answer the demand, unless it should be discharged within six days.

From Mr. Long, in Cons., 20th March 1809.

23. Adverting to this early proof of the inefficiency of Jugganaut Rauze to fulfil the engagements which he had undertaken, we were of opinion that the security of the public dues required that the whole Zemindary should be placed under attachment, and orders for that purpose were accordingly issued.

24. These orders were carried into effect on the 25th May, the Collector' Report on the subject we had the honor to enclose to the Chief Secretary, together with copy of the instructions which were transmitted to the Collector, and to which we begged leave to request the attention of the Honorable the Governor in Council.

From Mr. Long, in Cons., 22nd June.
To Mr. Long, in Diary Cons., 29th June.

25. Information was intermediately received that the right to the Zemindary had been decreed in favor of the widow Lutchme Narsiah, and that a demand had been made upon her for the total arrear, including interest upon the old balance.

From Mr. Long, in Cons., 6th July.
From Mr. Long, in Cons., 10th July.

26. It was this demand we remarked which was the occasion of the petition addressed to the Honorable the Governor in Council. A copy of our reply to the communication of the Collector on the subject of the demand in question was enclosed for the information of the Honorable the Governor in Council; at the time of submitting the petition we observed that our sentiments were unknown to the widow, as were likewise our previous instructions to the Collector of the 26th June.

27. We stated that if the Honorable the Governor in Council should concur in opinion with us respecting the propriety of foregoing the demand of interest upon the old balance, the only point to be determined was whether the Zemindary should be retained under management until the other dues be cleared, allowing to the Zemindar a competent maintenance, as proposed in the Board's instructions of the 26th June, or whether an arrangement should be concluded which might be calculated to ensure an earlier liquidation of the balances.

28. Before the decree was passed in favor of the widow, a representation was received from her in which she held out the offer of an immediate liquidation of the whole balance, provided she were placed in possession of the Zemindary; but by a letter received on the same day that we addressed the Chief Secretary in reply to our communication of the 21st July, it appeared that she was prepared to discharge the current balance only, that is the balance on account of the late Fusly, and to furnish security for the liquidation of the old balance by six instalments, commencing on the 31st October and terminating on the 31st March next.

From Mr. Long, in Cons., 14th August.

29. Though an early recovery of the balance which this arrangement held forth was doubtless a very desirable object, we continued disposed to the opinion that the peace and "prosperity "of the country, and the ultimate security of the public Revenue would be best secured by a "careful management under the immediate and personal superintendence of the Collector."

30. There could, we remarked, be little doubt that an appeal would be made from the decree of the Zillah Court at least from that part of it which granted to the widow the right of adoption to the prejudice of the next legal heir; and though, pending the appeal, there might perhaps be no attempts to disturb the peace of the country, it is reasonable to suppose that the passions of the rival party would be less liable to be excited while the Zemindary might remain in the Circar's possession.

31. That the prosperity of the country would be best promoted by this measure was also we conceived reasonably to be inferred, the more so as independently of the possibility of failure on the part of those who were offered as securities for the liquidation of the balance, it was too probable that their means of fulfilling the engagement, if indeed it be fulfilled, would be obtained at the expense of the resources of the Zemindary.

32. If on the other hand the Zemindary were entrusted to the personal management of the Collector, there was reason to hope that the balance might be liquidated within no very distant period.

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33. The Jummah of Peddapore, including five purchased Mootahs, amounted to Pagodas 2,20,359; the average collection of three years, ending with Fusly 1217, amounted to Pagodas 2,80,566: and though after deducting the allowance for the support of the minor the allowance to the Ranees, the expense of sibbendies, the charges of management and large disbursements for tank repairs, the sum appropriable to the liquidation of the due balance proved inconsiderable, yet under the arrangement proposed of entrusting the Zemindary to the *personal* superintendence (allowing only a malikana to the Zemindar for her support), it was evident that the amount of the disbursements would be much reduced, while it was also probable that the management of the Zemindary would be more efficient and productive than while the Collector's superintendence and control was only secondary to that of the manager.

Peddapore 1,90,805.
Purchased Mootahs 29,554.

34. We begged leave, with these observations, to submit the question for the determination of the Honorable the Governor in Council. We also begged leave respectfully to request that orders might be conveyed to us as early as might be convenient, since it appeared from the Collector's last letter that the proposals of rent were to be examined on the 22nd instant, whereas, if the terms offered by the Zemindar should be accepted, it was stated that "the making of "her own settlement was considered by her to be of the first importance."

35. For this reason we deemed it proper to desire the Collector to defer for a few days the entering into any final engagements.

From Mr. Gahagan, in Cons., 24th August 1809.

36. On the subject of the address above recited we had the honor to receive the orders of Government under date 23rd August.

37. The Honorable the Governor in Council having fully considered the opinions submitted by us for his determination, regarding the best mode of realizing the heavy balances outstanding against the Zemindary of Peddapore, as well as for its future management, and being satisfied that the prosperity of the country and security of the public Revenue would best be effected by placing the whole of the Zemindary under the immediate personal superintendence of the Collector, approved of your proposition to that effect, and desired that the necessary orders should be transmitted to the Collector accordingly.

38. It was remarked to be desirable that the Collector should make his settlement direct with the inhabitants of the country without the intervention of a manager, or any connection with either of the litigant parties. This mode it was remarked was likely to be attended with less expense, to produce a greater Revenue, more speedily to liquidate the balances, and to afford the Collector the fairest opportunity of ascertaining the actual state of the country and of the inhabitants, and of adopting such arrangements as might tend to the punctual realization of the Revenues in future.

To the Chief Secretary to Government, in Diary Cons., 11th September 1809.
To Mr. Long, in Diary Cons., 16th August.
From Mr. Long, in Cons., 7th September 1809.

39. Under date the 7th September last, we had the honor to submit for the information of the Honorable the Governor in Council, copy of a letter which was addressed to the Collector at Rajahmundry on receipt of the orders recapitulated above, together with a letter which had that day been received from Mr. Long, relative to the Peddapore Zemindary.

40. As it appeared that the Ranee of Peddapore had provided the means of discharging the whole of the balance against the Zemindary for Fusly 1218 and had obtained the security of Apparow, Zemindar of Noozeed in addition to a deposit of jewels valued at 50,000 Pagodas for the liquidation of the old balance by six monthly instalments commencing with the ensuing month, and as the Collector was decidedly of opinion that these offers should be accepted, we were induced accordingly to recommend their acceptance to the Honorable the Governor in Council.

41. By a letter from Mr. Secretary Gahagan under date the 8th September in reply to this communication, we were informed that the Honorable the Governor in Council approved the arrangement which we recommended for the liquidation of the balances of Peddapore, and directed that the Collector might be authorized to carry it into effect.

From Mr. Gahagan, in Diary Cons., 11th September.

42. We are happy to state that in addition to the full payment of the balance for Fusly 1218, the old balance above noticed is in train of liquidation, according to the agreement entered into, as shewn in the Statement D, enclosed in our Report to Government under date the 8th instant.

In Cons., 8th January 1810.

NELLORE.

43. In our last General Report we noticed the enquiry upon which our Junior Member, Mr. Thackeray had been deputed to Nellore, in consequence of certain allegations brought forward by different inhabitants, affecting the management of that district.

44. Mr. Thackeray having prosecuted the enquiry to that stage beyond which he deemed it to be inexpedient for him farther to pursue it, returned to Madras and recorded a Report of the result of his proceedings, containing also his sentiments as to the future measures to be adopted: this Report we had the honor to transmit under date 2nd February last with some observations from ourselves for the information and orders of the Honorable the Governor in Council.

From Mr. Thackeray, in Cons., 2nd February.
To Government, in Cons., 2nd February 1809.

45. Our reasons for recommending the deputation of Mr. Thackeray to Nellore having on a former occasion been stated to the Honorable the Governor in Council, and having received his concurrence, we considered to be unnecessary to repeat them. We took occasion to observe, however, that the allegations which gave rise to the enquiry having been specially referred to us by the Honorable the Governor in Council, and being of a nature affecting not only the correctness, but the purity of the Collector's administration, some enquiry appeared to us to be necessary not only for the satisfaction of ourselves and of Government, but to be due also to the Collector, whose conduct and character had been seriously impeached.

46. The object of the enquiry was not to criminate, but to dispel or to confirm doubts which had been excited; and it was satisfactory to us to find that it had been productive of the effect which was to be desired, rather than of that which was to be deprecated.

47. It appeared from the explanations of Mr. Thackeray that the petition which gave rise to the enquiry was one of those Native productions whose foundation does not rest so much upon positive information, as upon rumour, conjecture and probability.

48. It appeared indeed that there had been some abuses, some irregularities and some imperfections in the Collector's system of management; but it was satisfactory to know that the public Revenue had not suffered any extensive injury; that if, from defects in the administration the Revenue had not been raised to the extent of which it might be susceptible, yet it had not been wilfully wasted by misappropriation; nor had any reason appeared to weaken our confidence in the public honor and personal integrity of the Collector.

49. It was true we remarked the Petitioners originally stated, and had continued throughout to maintain, that, until the Collector and his whole establishment were removed, the allegations which they preferred could not be substantiated, and as that condition has not been complied with, it might be urged by them, that the enquiry did not furnish grounds; to dispute the existence of abuses even to the extent alleged, but we conceived such rigorous measures in the present case by no means called for.

50. We are of opinion that, if any extensive or gross abuses had existed, the measures pursued by Mr. Thackeray, would have led, if not to proof, at least to some intimation of them.

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51. It moreover became apparent to Mr. Thackeray, after repeated examinations, that the informers proceeded merely upon the vague grounds before mentioned, that he had been invited to investigate allegations founded not upon positive knowledge, nor even reasonable probability, not "certain precise" frauds, the nature and extent of which were known "or surmized;" but that he had to probe every act of a seven years' management; to search for faults, omissions and irregularities which might have prevailed instead of proving such as did really exist.

52. That abuses to a certain extent obtained that they were indeed inseparable from a charge of such difficulty and magnitude as an extensive District, subject annually to a variable Settlement of the Land Revenue, was, we remarked a conclusion too reasonable to admit of doubt. We agreed with Mr. Thackeray, that upon this presumption, and upon other general grounds, what he termed "a Putti" or statement of abuses might, without any great difficulty be preferred against the management of any Collector, and that possibly proof might ensue if a total change of authority were made.

53. We trusted however, and believed that these abuses were not extensive, as they *immediately* affected the public Revenue, we were convinced they were not; because, so far from being impaired, the public Revenue had improved in every district, under the Company's Government; more might have been taken from the Ryots than had been carried to the account of Government, and so far the public Revenue might be said to have suffered indirectly by the improvement being less perhaps than it might otherwise have been; but we were satisfied that, in every other point of view, a just and ample Land Revenue had been derived from the country in general.

54. In the present case, it appeared that so far as Mr. Thackeray's enquiries had extended, the abuse of extra assessment upon villages, for unauthorized purposes, had not been carried to any considerable length in the Nellore District, and Mr. Thackeray considered it to be due to the Collector "to commend his endeavours to put a total stop to Graumakurch and the degree of success which had attended them."

55. In Statement No. 1 accompanying Mr. Thackeray's Report, were shown the items of mismanagement or abuse which had come under his investigation; but these, it was observed, were chiefly brought forward by persons independent of, and at first unconnected with, the original Petitioners.

56. The sum of M. Pagodas 2,685 shewn in this Statement was the amount of alleged loss, by various modes, by peculation, embezzlement, under assessment, extra assessment, &c. in those villages to which the enquiry had extended. The particulars composing this amount had not however been wholly investigated.

57. The grant of Lands without authority either wholly free, or upon favorable terms, of rent was the next abuse to be considered; and here we observed that Mr. Travers appeared to us to have acted with great impropriety.

58. Eight of these grants had been examined by Mr. Thackeray, comprehending Goortoos 1,654 of wet and dry land, the amount of Shist or Survey rent upon which was Pagodas 5,559, some part of this land paid rent in the time of the Nabob, but the greater part was stated to have been waste at the period of the alienation and much of it still continued to be so.

59. The sum of Pagodas 1,310 shewn in Statement No. 1 already mentioned, was the Shist or rent according to the survey of that portion of the land (included in these eight grants) under cultivation in Fusly 1218, after deducting the rent then paid, being Pagodas 84 only, and another payment of 14 Pagodas on account of Poolary and grazing tax.

60. One of the most recent and considerable of these alienations was we observed that to Shashapillay, whose situation was ostensibly that of a writer in the Post Office at Nellore, the same person who was mentioned to have derived a profit from dealings in grain as subsequently noticed.

61. The land granted to this person consisted of 200 Goortoos, the Survey rent of which was Pagodas 1,085 ; the rent paid in the time of the Nabob was Pagodas 567 and the Survey rent, if collected on the portion cultivated within the year then current would have amounted to Pagodas 432. It was, however, held free of all assessment.

62. It was stated that this land had been granted to Shashapillay on his engaging to construct a tank and people a village with weavers, and it appeared from his own accounts, and from some other evidence, that he had been at some expense in materials and advances—it further appeared that, in common with others to whom similar alienations were made, he was interdicted by the Collector's orders from cultivating these lands with Ryots drawn from the lands of the Circar.

63. Mr. Thackeray observed however, with great reason that, " as Enamdars usually " gave better terms than the Circar, some stock and labour would be drawn into the Enam which " it might be inferred, upon general principles, would have been employed upon Circar Land."

64. Whether this land were granted from favor, or otherwise, Mr. Thackeray observed it was difficult to tell—we were disposed with him, to believe, that the Collector's object was to improve the country—we remarked however that he could not, but have been sensible of the extreme irregularity of his conduct, in making grants of this kind, of his own authority.

65. In Statement No. 16, Mr. Thackeray gave an account of the various alienations which Mr. Travers had made—this account however was not complete—it included some of the eight which had been examined by Mr. Thackeray, and excluded others.

66. The alienations included in this account consisted of 10,057 Goortoos of wet, dry and pasture land, the rent of which, on a rough calculation, was entered at Pagodas 10,964, from which deducting the rent then paid, Pagodas 957-10-0, there remained Pagodas 10,006. It was stated, however, that not more than one-half or one-third was under cultivation in the then present year, but Mr. Thackeray was of opinion that, even in that year, the rent ought to be raised as far as one or two thousand Pagodas.

67. We stated that we should not fail to point this out, and to require from Mr. Travers a full and correct account of all the lands thus granted without authority accompanied with such explanations as might enable Government to decide with respect to the continuance of the grants, upon progressively increasing rents, or otherwise.

68. The sum of Pagodas 994, and Pagodas 904, entered in Statement No. 1 was the value of discoveries of concealed cultivation in different villages. The sum of Pagodas 830 in the same Statement was the excess in offers for rent in certain villages in consequence of Mr. Thackeray's proclamations, and the sum of Pagodas 69 was alleged undue gain of a Shotriemdar by exchange.

69. We did not consider either of these items to be of sufficient consequence to call for any observation in our Report.

70. For a full explanation of the grain transactions " carried on in the name of the Shasha Pillay" and whence an undue profit was said to have been derived to the amount of Pagodas 5,000, as entered in Statement No. 1 before mentioned, we begged leave to refer to Mr. Thackeray's Report.

71. Upon the first transaction described in the Report, it did not appear that any profit was made on this occasion, it seemed that Shashapillay got permission to relinquish the concern. In the subsequent transaction to which the enquiry had extended, it appeared that the grain which Shashapillay received was from Ryots who could not procure money to pay their kists and that on his receiving the grain, credit was given to the Ryots for the amount of their balance, which was thus supposed to be realized.

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72. The amount of the balance was Pagodas 3,043 only, while the produce of the grain appeared to have amounted to upwards of 9,000 Pagodas, in consequence of the grain having been received at a time when the article was plentiful and cheap and disposed of when it had become scarce and dear.

73. If the grain thus received had been paid for at the time, there would, we remarked have been no objection to the transaction ; but this was not the case, nor did it appear that any specific engagements were entered into respecting the payment ; all that appeared was that on receipt of the grain, the Ryot's balance was brought to account as realized, though the money was not paid until the grain had been disposed of many months afterwards.

74. It appeared " that Mr. Travers had encouraged and promoted many other transactions of a similar nature," and we were disposed to concur in opinion with Mr. Thackeray that he had been actuated by " the best of motives," though it must, we remarked, be confessed that it was one of those transactions which are liable to an unfavorable imputation.

75. The recourse to these and other expedients for the realization of the Revenue was ascribed by Mr. Thackeray to " the want of a proper system of fixed rents" in this District.

76. In our address to the Honorable the Governor in Council under date the 8th September 1808, we stated that these rents had in Nellore been " fixed on the principle of valuing " the soil on an estimate of its produce, not as the rates of assessment had been fixed in the " Ceded Districts, viz., on the actual payments of the Ryots during former periods ;" we observed that " though the Collector had taken much pains to obtain the best information in his power " of the different descriptions of soil, and had valued the produce at a low price, it was evident " that this mode of valuation was liable to much error, to be either too high or too low," defects the consequences whereof had indeed been manifested by the fluctuations in the Jumma, and the difficulties attending its realization.

77. We observed that the local enquiries and observations of Mr. Thackeray had brought these defects and their consequences more distinctly to view, than could be gathered from the partial communications of the Executive Authority—the circumstance of the Ryots of a village being held only separately responsible, and not jointly, was another defect, whence occasion arose " to send *Anchanadars* or Estimators to value the crop, to prohibit the cutting of it until a " *Kolachilli* or permission to cut it was given—to keep Mahsooldars to watch it lest the Ryots " should make away with the grain after it was cut—to watch it or keep it under sequestration " when stored until it was sold, lest the Circar should lose the only security it had for the " realization of the Revenue."

78. The circumstance of the waste land not having been included in the Survey, as in other Districts, was a further defect, giving rise to the employment of occasional servants to measure, assess and register waste land, as it was brought into cultivation.

79. A proper system of village rents, such as that which we had ordered to be generally introduced, we considered to be calculated to apply a remedy to the defects above noticed, we remarked that the Ryots of the village, by becoming jointly responsible for its whole Revenue gave to Government a sufficient security, and reserved to themselves the liberty to do what they pleased with their grain, to dispose of it to the best advantage, and to derive that profit which was now often shared by others, but which should be applicable to extension of cultivation and general improvement.

80. Such, indeed, were the principles and effects of the late system of individual rents, as established in the Ceded Districts, and a few other countries, but the difficulty of a general application of these principles, in the same successful manner, where so much must necessarily depend on the ability, experience and zeal of the local authority, had been as was known to Government, one of our principal motives in recommending the recent change.

81. The next subject which we noticed was the rent of the Sungum Mootah, consisting of thirty-five villages, to one person Vencata Ram Reddy.

82. According to a Statement which Mr. Thackeray compiled, it appeared that the collections by the renter in the current year might be taken at Pagodas 29,618 from which the amount of his rent Pagodas 25,625 being deducted, a profit remained of Pagodas 4,593.

83. From this sum Mr. Thackeray made a deduction for expenses of management, to the amount of Pagodas 654, leaving Pagodas 3,939, and from this last sum, he made a further deduction of Pagodas 1,939, on account of a probable deficiency of cultivation below the extent entered in the Statement, leaving a nett profit of Pagodas 2,000.

84. This last squaring allowance we remarked was somewhat too general to be admitted—however, since the period that it had been made, there was reason to believe that the cultivation had been carried nearly, if not entirely, to the full extent shewn in the Statement, and therefore the nett profit of the renter we conceived might be estimated very moderately at 3,000, instead of 2,000 Pagodas.

85. It was however (as we observed on a former occasion) not so much to the terms of the rent as to the principle that we objected; and it was therefore, with proportionate concern that we perceived the endeavours of Mr. Thackeray to induce the Ryots to undertake the rent of their respective villages had proved fruitless.

86. This disappointment, the informers attributed to the influence of the Cutcherry servants and of Vencata Ram Reddy, the Renter, but by Mr. Thackeray it was ascribed chiefly to the aversion which the Ryots had to the Turrum or fixed money rents, and to the preference given to the engagements which the Renter had entered into with them, to take the Sirkar share of the crop, either in kind or commuted into money at the market price of the day.

87. That this mode of Settlement, which involved no risk or responsibility, was more acceptable to the Ryots than any other, had been proved to us by frequent experience. How much more so we observed must it have been when, as in the present case there was reason to apprehend that the fixed rents had not been adjusted upon equal or correct principles.

88. Viewing the subject in this light, we could not be surprized at the failure of Mr. Thackeray's attempts to effect a village rent with the inhabitants of Sungum, and we thought it very probable that the same ill success would again attend any endeavour to form a Settlement with the inhabitants individually as before, because, independently of any intrigues of the Peshkar or influence of the Renter, the inhabitants had obtained terms which they liked better.

89. On a consideration of these circumstances and of the probability of disadvantage from "interfering with an arrangement already effected, and annulling agreements which had been "generally contracted, not only between the Renter and the Cirear, but between him and the "Ryots, to whom he had given Cowle and Tuckavy." Mr. Thackeray inclined to the opinion that "the rent should be confirmed; it would probably, he observed, be found that this was one of "those arrangements which had better not have taken place, it might be imprudent to disturb."

90. Though we coincided in the general reasoning here advanced, we were of opinion that in the present instance, rather than abandon the principle prescribed, it were desirable to annul the rent even with a certainty of some pecuniary disadvantage, and that if no better arrangement could be made, the engagements of the Renter with the Ryots might be confirmed, but transferred from him to the Government.

91. Upon this point, as well as upon the subject generally, we communicated our intention of addressing the Collector.

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92. There was one circumstance in this rent, pointed out by Mr. Thackeray, which we concurred with him in thinking, bore a strong appearance of partiality. We alluded to the particularly low terms upon which the rent was fixed for the six villages belonging to the Renter himself, so low as to yield a profit equivalent to that which was derived from the whole of the rest.

93. The abuse in the Salt Department was next to be considered, under which head a sum of Pagodas 10,000 * was entered in the general Statement No. 1 before mentioned, being the value, at the Monopoly price, of 500 garces of Salt left out of the accounts of the Bykinpully Kotaur, with the intention as was presumed, of being clandestinely sold, and the proceeds privately appropriated.

Report, page 50 to 54.

* 9,099.

94. According to the accounts of the Kurnums, there were left in store at the end of Fusly 1217, Garces 4,185, while by the accounts of the Mujmadar, there were only Garces 3,684. "The Salt Amildar Arnachellum gave no good reason for keeping out of the accounts these 500 "Garces" and "it was imagined that it was done for no good reason;" the conduct of Arnachellum on his examination by Mr. Thackeray, we learned was such as to corroborate this suspicion.

95. It was mentioned that no difference appeared between the accounts of sale of the Kurnum and Mujmadar, but this, we remarked, was a matter of course, because the clandestine sales would not of course be brought to account.

96. To whatever extent clandestine sale might have actually been carried on had not been, and perhaps could not easily be ascertained; but this with other abuses in the Department, might we observed be fully investigated.

97. In justice to the Collector, we observed that in this Department hitherto so liable to abuse, the circumstances above stated could not be considered to reflect any particular discredit on his management. We knew that his anxious endeavours had been exerted, and we doubted not would continue to be exerted, to prevent abuses as much as possible; but in a district where this branch of Revenue was so considerable, we were of opinion that some additional precautions should be taken for the care of it, and we therefore suggested that one of the Assistants should be placed in exclusive charge of the Salt, under the control of the Collector, either upon an advanced salary, or what might perhaps be better, upon an allowance of a proportion of the commission proposed to be granted.

Nellore.	Nett Salt. Revenue.		
Fusly 1215...	1,23,849	2	2
" 1216...	49,288	31	56
Nellore and Ongole ...	1,06,697	0	8
Vencatagherry ...	26,964	31	45
1217...	1,33,661	34	53

98. The two other small sums of Pagodas 385 and Pagodas 184, supposed to have been improperly withheld from the Salt manufacturers, closed the account of abuses in Statement No. 1, a Statement which, from the explanations given, we observed, it would be apparent, was intended not as a specific account of actual loss nor as a complete account in any respect, but merely to compress into one point of view the result of Mr. Thackeray's enquiries, so far as they had extended.

99. But besides these enquiries, which were such only as *immediately* affected the Revenue, Mr. Thackeray had attended to that part of the representation of the informers which related to the misappropriation of gain by exchange, fines and forfeitures, and to the receipt of bribes, &c.

100. We observed that if the information of Mr. Thackeray was to be credited, the omission of extra Revenue from the public accounts and the appropriation of it, without authority, was a practice by no means unusual with the Collector, but whether the appropriation was made to useful purposes, or otherwise, it was certainly we remarked a great irregularity, and ought immediately to cease.

101. With this view we intimated our intention to address the several Collectors, to direct that they would state whether, and to what extent, this irregularity might have prevailed in their respective districts, and to caution them, upon their responsibility, against the continuance of it.

102. We begged leave here to state that instances of this nature had seldom or never come to our knowledge; and that we had that reliance upon the integrity of the Collectors, in general that we did not believe they would appropriate what might be thus reserved, to any other than public, and perhaps useful purposes—it was possible, we remarked, that we might see reason to permit, in some cases, the continuance of a similar appropriation, but it was certainly, at the least, necessary that the receipts in question and their appropriation should be reported.

103. In Nellore, it appeared from Mr. Thackeray's Report that the reserved sum, arising from petty collections, from fines and forfeitures, from disbursements authorized, but not incurred, &c., amounted from Fasly 1211 to 1217, the entire period of Mr. Travers's management, to M. Pagodas 22,589, and that the greater part of this sum had been appropriated to unauthorized purposes.

104. This appropriation had in two instances, been highly reprehensible; in one instance a sum of Madras Pagodas 10,198 was carried to account in liquidation of old balances; and in another, a sum of Madras Pagodas 8,691 authorized to be paid to Jarcebdars for the discovery of concealed cultivation was distributed amongst the Cutcherry servants.

105. The first of the instances abovementioned, we considered to be not only reprehensible on account of its extreme irregularity, but also on account of its tendency to vitiate the record of the resources of the district.

106. We had the satisfaction, however, to understand that the appropriation of the fund adverted to, in no instance, carried with it the appearance of a corrupt purpose.

107. Respecting the alleged receipt of bribes, it appeared that there was no other foundation for the charge than rumour and general suspicion; that bribes had been paid to the Peshkar and other Cutcherry servants, Mr. Thackeray considered to be very probable; but he observed, that even if the servants were all removed, it was not likely that the frauds would be detected; and that even if proof should ensue, it would be difficult, if not impossible, to recover the money.

108. Upon the whole, it appeared that though no extensive frauds or depredations had been committed to the injury of the public Revenue; the Collector's system of management would admit of improvement; that some direct abuses had, however prevailed, and some irregularities; that there was ground for suspicion against the Peshkar Veerasawmy Naid, and particularly against the Salt Tanadar, Arnachellum, which rendered their removal, or at the least, their suspension, necessary; that there was direct proof against some of the inferior servants; that with respect to the Collector himself, there existed not the least ground to suspect his integrity; but that if his administration had not been the most able, it was entitled, upon the whole to the credit of being a fair administration.

109. This was our opinion on a survey of the result of the enquiry, so far as it had extended, the enquiry however we observed could be considered to have been experimental only as related to the examination of the Village accounts, and could not be considered as having been brought to a final conclusion.

110. To continue it in a manner hitherto prosecuted, we concurred in opinion with Mr. Thackeray would be prejudicial to the interests of Government, because it would interfere with the Settlement and collections of the current year, without producing any good effect, the more

so as the informers themselves admitted, that their allegations could not be proved unless the Collector and his whole establishment were removed.

111. Mr. Thackeray suggested three different modes of bringing it to an issue, namely to transfer the present Collector to the charge of some other District, and the Collector of such District to the charge of Nellore, to place him (Mr. Thackeray) in charge for six months, and lastly to refer the enquiry to Mr. Travers himself.

112. Although we conceived that the adoption of the first proposition might be attended with some advantage, we were averse from recommending it, because the enquiry having in some degree turned upon the purity of the management; a measure of this kind might bear a construction unfavorable to the Collector, which our conviction of his personal integrity made us desirous to avoid.

113. The adoption of the second proposition was opposed by a similar motive, and by the further objection that Mr. Thackeray "would be thereby taken from his proper duty of general "superintendence and control to a confined and local avocation."

114. The third proposition of leaving the Collector to bring the enquiry to an issue, was that which we concurred with Mr. Thackeray in considering to be the most eligible.

115. In this case, it would be observed be necessary to remove from office the Peshkar and such of the servants as were connected with him by consanguinity, friendship or interest in order that the enquiry might be understood by the people to be serious, and that it might not be obstructed by sinister influence.

116. We were aware that every public officer must feel a natural reluctance to expose abuses in a department placed under his especial charge; but we thought that where there existed integrity and good intention, this reluctance would be overcome by a superior principle, the desire of establishing the truth, especially if invited by candid and conciliatory communications, for which we trusted there was every disposition on our part; we concurred in opinion with Mr. Thackeray that greater praise would be due to the Collectors for ability and zeal in detecting embezzlements, than blame on account of such abuses having been committed under him, because we were sensible "how hard it was to discover peculations, how easy for a Peshkar to peculate."

117. The course of proceeding which we recommended on this occasion was founded also in the conviction that rigor on the part of the superintending authorities except on occasions where it might be evidently necessary, was equally productive of evil effects as the opposite extreme. Zealous and honourable men we remarked might be led by anxiety and apprehension, to gloss over and perhaps to conceal their omissions or mistakes: whereas, the object of control was not so much to punish, as to rectify errors, to supply defects, and to introduce improvement, objects best attained by moderation and liberal forbearance.

118. The orders of the Honorable the Governor in Council in reply to this address were communicated to us in a letter from the Secretary to Government in the Revenue Department under date 4th March last. The Honorable the Governor in Council observed that it was highly satisfactory that the result of Mr. Thackeray's investigation of the Revenue administration of Mr. Travers had confirmed the confidence which we reposed in the public honor and personal integrity of Mr. Travers; and that although his management had not been free from errors and abuses, we considered it to be entitled on the whole to the credit of being a fair administration.

From Mr. Greenway, in Cons., 18th March 1809.

119. The Honorable the Governor in Council remarked that he had pleasure in stating his general concurrence in our observations on those parts of Mr. Travers's administration which had been deemed objectionable, and with respect to the orders which we suggested and the instructions which we desired, the Honorable the Governor in Council was pleased to state that he approved our intention of calling on Mr. Travers for such information relative to the irregularly alienated lands as might be necessary to form a judgment of the terms on which they might be continued, or whether it might be advisable entirely to resume them.

120. It appeared to the Honorable the Governor in Council that the Collector had mistaken our instructions in making such exclusive rents with Vencataram Reddy, and he approved of our issuing such final orders with respect to the abolition or continuance of those engagements as the tenor of the information which we would receive from Mr. Travers might suggest to us to be advisable.

121. With respect to the omission of 500 garces of Salt from the accounts, it was observed that the measure itself was criminal and must be considered to explain the intention of the servants of that department, their dismission therefore was obviously called for, and the Honorable the Governor in Council desired that they might be replaced by others.

122. The Honorable the Governor in Council remarked that the reservation of extra Revenue from the accounts and the appropriation of it to purposes not sanctioned by public authority was a practice, which however it might have obtained, could not be reconciled with a correct discharge of public duty, and could not be justified on the ground of any benefits resulting from such appropriation, since it was for Government to appreciate the objects to the support of which the public funds are to be dedicated; and it was the bounden duty of Collectors to bring to account in a regular manner every fanam which they might receive or disburse. If therefore the practice existed elsewhere, as there was reason to conclude from the declaration of Mr. Thackeray, the Governor in Council entirely concurred in the expediency of issuing orders to the several Collectors directing the discontinuance of it and requiring them to submit for public sanction the disbursements which had been usually made from this fund and which it might be proper to continue.

123. The Honorable the Governor in Council could not, however pass without remark the great impropriety of Mr. Travers's conduct in bringing the sum of Star Pagodas 10,193 from the extra Revenue to account as a liquidation of old balances, nor notice without censure the appropriation of Star Pagodas 3,691, to a purpose different from that for which the disbursement was sanctioned.

124. With respect to the abuses committed by the Native servants, the Honorable the Governor in Council concurred with us in opinion that the investigation of them might be safely confided to the Collector and he approved the orders which we proposed issuing to him for that purpose.

125. The Honorable the Governor in Council intimated his intention of taking into consideration at an early period the measures which we proposed for the future security of the Salt Revenue in Nellore.

From the Acting Secretary to Government, dated 29th April; in Diary Cons., 4th May.

126. Mr. Travers shortly after the foregoing communication was appointed to act in the Judicial Department and was directed to deliver over charge of the District to his Head Assistant Mr. T. A. Oakes.

From the Acting Secretary to Government, dated 14th, in Diary Cons., 9th June.

127. Mr. T. Fraser was subsequently appointed Collector of Nellore, the Settlement however was brought to a conclusion by Mr. Oakes before Mr. Fraser received charge, and the result will be formed on a subsequent part of this address.

128. On the occasion of submitting that Report, we forwarded at the same time the correspondence which had taken place as well regarding the settlement as regarding the enquiry into the previous management.

129. The conducting the enquiry to an issue was considered to be merely subsidiary to the great object of realizing the Revenue, to which the attention of the Acting Collector was necessarily directed almost exclusively. In the course of forming the present year's Settlement, it is probable that some further information, with respect to private collections or embezzlements may be brought to light, and we expect on the conclusion of the Settlement to receive a final Report from the present Collector on the subject, which we shall hereafter have the honor to submit.

From Mr. T. A. Oakes, dated 30th June, in Cons., 20th July 1809.
To Government, in Cons., 16th October.
See list of the Packet A. accompanying the Report to Government, in Cons., 16th October 1809.

130. With regard to the settlement of the late Fusly, the Report of the late Acting Collector was submitted under date the 16th October last together with the Statements which accompanied it and with the correspondance which had taken place with Mr. Travers the former and Mr. Fraser the present Collector.

131. The Statements exhibited a gross Revenue for Fusly 1218 of Star Pagodas 6,63,982-1-23 being an apparent decrease upon the Jumma of the previous year of Star Pagodas 3,810-15-8. We said an apparent decrease because the sum of Star Pagodas 35,000 or thereabout had been entered in the Jammabundy accounts beyond the amount which should have been entered, or at least beyond the amount which there was reason to expect could be collected—a circumstance arising from the confusion which the enquiry instituted into the conduct of Mr. Travers by the orders of Government; that gentleman's subsequent removal, the temporary management of Mr. Oakes (acting by deputation) and the appointment of a new Collector had contributed to occasion.

132. We had already explained the nature of the Bill Mukuttah rents introduced at the beginning of Mr. Travers's management, and had expressed our conviction that they were disagreeable to the bulk of the inhabitants. That they like all other fixed money rents required correction for some years, until the mistakes and inequalities to which all assessments of this nature are liable could be discovered and remedied. That they had not been corrected from the operation of a mistaken principle; that the calamitous season of Fusly 1216, in which those districts had been impoverished by a famine, had further incapacitated the inhabitants from paying the full Mukuttah rent and that the system of village rents introduced upon just principles was absolutely necessary to restore the country to its former state of prosperity.

133. It appeared from the correspondence which had taken place with Mr. Fraser since his arrival at Nellore, that Mr. Oakes included in the Jummahbundy a much larger sum than it was in the contemplation of Mr. Travers to consider as the settlement, or than the country under the peculiar circumstances which had been already amply explained could afford to pay. In fact the sum inserted in the accounts as Land Revenue was not the settlement of the year. It was the Mukuttah Settlement, the amount which ought in a good year, where no remissions were necessary to have been paid upon the lands which the Ryots agreed to take at the beginning of that year, but in preparing the Jummahbundy accounts for the Board, a vast number of circumstances which cannot be known until the year be some-

See letter to Mr. Fraser, dated 14th August.
In Diary Cons., 17th August 1809.
From Mr. Fraser, dated 30th September, in Cons., 5th October 1809.

what advanced ought to have been considered, and the amount entered as the settlement ought to have been regulated thereby.

134. Such we observed was still the poverty of the farmers in almost every Province under this Government, that although a fixed money rent might have been assessed upon each field, in no one year perhaps had it been generally collected, or if collected, the rigorous exaction had injured the permanent sources of prosperity, more than the apparent punctuality had reflected credit upon the Collector. Even in the Ceded Districts, where the accuracy of the settlement, the regularity of collection and the gradual improvement of the country had been universally acknowledged, in no one year perhaps had the survey rent been rigidly collected. Some remissions still were allowed in cases of poverty and bad seasons. The survey rent was rather a maximum of assessment than a fixed demand upon the farmer; the Jummahbundy was not concluded until the ability of the country to pay it was ascertained, and thus the Government was never disappointed by balances.

135. It appeared that Mr Travers usually practiced the same method of regulating the Jummahbundy, of omitting the rent of lands which were left uncultivated though agreed for at the commencement of the season, of lands from which the Royts deserted, and of which the rent could not probably be paid, from the failure of the season and poverty of the farmer. Mr. Oakes, however, it appeared transmitted the Jummahbundy accounts without making these deductions, and the consequence was that of the whole amount of Land Revenue, about Star Pagodas 35,000 according to the estimate of the present Collector neither could nor ought to be collected.

136. In this opinion of Mr. Fraser we were fully inclined to acquiesce, because we were sure, that the rigorous exaction of the Mukkuttah Rents would prove injurious to the Current Revenue, even although it were possible to collect them, while indulgence would be amply repaid by a good Revenue in future.

137. It had however been rendered difficult or at least improper to alter the Jummahbundy at so late a period, the Collector therefore transmitted (with some alterations, to rectify a mistake respecting the Salt Revenue and to adjust the comparison which was rendered erroneous by the non-insertion of the revenue from Venkatgherry and Sydapore for the year preceding) a Jummahbundy prepared by Mr. Oakes, and we adopted it, at the same time explaining the causes which had nominally swelled the Land Revenue; and the effect which would result in leaving a nominal balance which could not be collected to the amount of about thirty-five thousand Pagodas.

138. Under this explanation we had the honor to submit the subjoined Statement Comparative, shewing the amount of the several items of Revenue for Fuslies 1217 and 1218, with the increase and decrease in each item of each year.

Abstract Comparative Statement of the Revenue of the Northern Circars for Fuslies 1217 and 1218.

	Fusly 1218, Land Rent.			Licenses.			Customs.			Salt.			Total.			Increase.			Decrease.		
	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.
Nellore ...	2,91,467	22	09	3,07,154	35	75	...	...	...	...	...	...	3,60,981	29	71	18,574	7	2	...	...	...
Ongole ...	76,304	30	33	2,706	38	75	...	...	...	...	...	...	76,309	43	43	...	...	...	1,994	13	670
Venctagherry and Sydapore Zemindaries	1,20,452	0	0	1,150	0	0	...	...	...	...	...	...	1,21,602	0	0	1,150	0	0	...	...	...
Woodagherry and Pollams	11,467	44	13	9,311	18	...	...	...	...	...	...	...	11,477	30	31	9,311	18	...	...	...	...
Shotanums ...	24,803	10	80	24,512	42	30	...	...	...	...	...	...	24,512	42	30	...	...	...	290	13	40
Nuzurs and Russooms ...	2,420	0	0	2,530	0	0	...	...	...	...	...	...	2,530	0	0	10	0	0	...	...	...
Shalcommums do. ...	2,832	16	18	2,091	16	12	...	...	...	...	...	...	2,091	16	12	...	...	...	741	0	6
Tabareer Perkaye ...	1,157	2	66	1,059	31	45	...	...	...	...	...	...	1,059	31	45	...	...	...	97	10	21
Salt Revenue of Nellore and Ongole ...	...	...	...	...	...	...	...	...	...	91,009	36	24	91,009	36	24	...	...	...	16,097	9	24
Do. of Venkatagherry.	...	...	...	...	...	...	...	...	...	16,984	10	63	10,984	10	63	...	...	...	9,950	17	72
Town duty ...	...	...	...	...	...	...	4,415	10	66	...	...	...	4,415	10	66	4,415	10	66	...	...	...
Bazar Fund ...	...	...	...	...	...	...	...	...	...	...	...	...	42	22	65	...	...	...	174	22	15
Commercial Customs ...	...	...	...	...	...	...	1,931	36	74	...	...	...	1,931	36	74	896	7	44	...	...	...
Total...	5,31,149	30	7	1,944	3	21	6,310	18	20	25,687	37	66	3,81,015	8	8	1,31,149	30	7	1,944	3	21

	Fusly 1217. Land Rent.			Licenses.			Customs.			Salt.			Total.			Increase.			Decrease.		
	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.
Nellore ...	2,89,840	8	28	1,567	14	41	...	...	...	...	...	...	2,91,467	22	09	3,07,154	35	75	...	...	...
Ongole ...	76,148	1	63	156	33	60	...	...	...	...	...	...	76,304	33	58	2,706	38	75	...	...	...
Venctagherry and Sydapore Zemindaries	1,20,452	0	0	...	...	...	...	...	...	...	...	...	1,20,452	0	0	1,150	0	0	...	...	...
Woodagherry and Pollams	11,467	4	13	...	...	...	...	...	...	...	...	...	11,467	4	13	9,311	18	...	...	...	...
Shotanums ...	24,803	10	80	...	...	...	...	...	...	...	...	...	24,803	10	80	24,512	42	30	...	...	...
Nuzurs and Russooms ...	2,420	0	0	...	...	...	...	...	...	...	...	...	2,420	0	0	2,530	0	0	...	...	...
Shalcommums do. ...	2,832	16	18	...	...	...	...	...	...	...	...	...	2,832	16	18	2,091	16	12	...	...	...
Tabareer Perkaye ...	1,157	2	66	...	...	...	...	...	...	...	...	...	1,157	2	66	1,059	31	45	...	...	...
Salt Revenue of Nellore and Ongole ...	...	...	...	...	...	...	...	...	...	1,06,697	0	81	1,06,697	0	81	91,009	36	24	15,687	23	57
Do. of Venkatagherry.	...	...	...	...	...	...	...	...	...	26,964	34	45	26,964	34	45	16,984	10	63	9,980	23	82
Town duty ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,415	10	66	...	...	...
Bazar Fund ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	42	22	65	...	...	...
Commercial Customs ...	...	...	...	...	...	...	1,036	29	30	...	...	...	1,036	29	30	1,931	36	74	...	...	...
Total...	5,31,149	30	7	1,944	3	21	1,036	29	30	1,33,661	34	63	6,67,793	16	31	Deduct Increase			25,154	11	40
Fusly 1217....	5,31,149	30	7	1,944	3	21	1,036	29	30	1,33,661	34	63	6,67,793	16	31						
Increase...	14,917	27	65	2,091	14	43	6,310	18	20	25,687	37	66	3,81,015	8	8	Nett Decrease...			3,810	15	8

139. The amount of the increase of Land Revenue we had already explained to be delusive, for in fact there would probably be a decrease of twenty thousand Pagodas below the Revenue of Fusly 1217.

140. We observed that in the course of our correspondence with Government upon the subject of the Revenue of this District for the last twelve months preceding the period of our submitting Mr. Oakes's Report, we had sufficiently explained the causes of which the effects were then reported; but for the easier and readier recollection of Government we briefly recapitulated them.

141. Mr. Travers we observe mistook our instructions regarding Village rents, and concluded engagements for large Districts with individuals not particularly connected with the villages which they offered to rent. It became, therefore necessary to rescind such agreements, because that mode of management was so adverse to the opinions which had ever been held by us, and to the spirit of the orders which were issued by Government, that it became much better to incur a partial loss by rescinding arrangements founded upon an erroneous construction of our orders and upon wrong principles, than to permit a deviation from them. It was by adhering rigidly to the principles laid down that the village rents have been so successfully introduced in almost every other district, although by adhering to them in Nellore, some temporary diminution of Revenue might perhaps have been occasioned.

142. Mr. Travers of course attributed the decrease chiefly to the alteration which the Board found themselves obliged to make in his rents, and to the confusion occasioned by the enquiry conducted by Mr. Thackeray. We thought that these causes might have occasioned some temporary loss, but the chief original causes had already been stated in our Report upon the result of the investigation conducted by Mr. Thackeray, dated 2nd February 1809.

143. We explained in that address the defects which we had had reason to suspect existed in the management, and which the Report of Mr. Thackeray brought more distinctly to view. It must, we observed, be evident that a heavy Land rent could not be supported for a course of years, during which unfavourable seasons occurred, unless it were assessed and collected with the greatest ability and judgment, unless the true principles of political economy were understood, and carefully adopted and adhered to; we remarked that the Collector who managed a Ryotwari system of rent under the former constitution was in fact the Legislator, the Judge and the landlord. He had not indeed absolute power to act for himself, but his situation gave him the opportunity of forcibly recommending, and his responsibility generally rendered his recommendations successful. If, therefore, we remarked a man whose zeal, integrity and good sense were generally admitted, adopted a system of management which, although beneficial in the main, was in any respect contrary to general principles, it was likely to be acceded to by the authorities above him; the benefits of his system were forcibly pointed out by the Collector; the inconveniences, if they did occur to him at all, were palliated, and in general he deluded himself and his superiors by softening the bad effects which might result from his own, or by stating still greater inconveniences which were likely to arise from a contrary system. The local authority was immediately responsible for the collection of the Revenue, and the superior authorities thought it but just to place confidence where responsibility so strongly attached, and local means of information were so abundant. The gentlemen who were appointed to the Provinces, as they gradually came under the immediate government of the Company were influenced in their choice of system by various considerations; some by the mode which had existed in other Provinces where they had passed the first years of their public life; some by theories which they had formed from perusing the correspondence of the Board of Revenue and Collectors in the public offices; some by their own opinions founded upon books and local knowledge, and others by the system which they found existing under the Native Government in the Provinces to which they were appointed. These causes were remarked had produced a great variety of managements and systems; in short in almost every Province a different system had prevailed. We observed, however, that as truth, perfection and

right principles could exist in one only, of a variety of different systems applied to the same affairs, many evils had no doubt resulted from Collectors adopting and persevering in plans founded upon wrong principles, or continuing the impolitic system of management which they found had existed under the Native Chiefs who preceded them. Improvement we remarked is everywhere slow, the greatest Statesmen and Philosophers are detected in error, and it was not surprising that Collectors should sometimes mistake the secret sources of prosperity, the causes of public opulence, and public distress when acting as legislators. That they should confound the interests of sovereign and landlord; that they should be prejudiced in their character of Judge; and that considerable evil should result from even moderate talents; we observed that the attainments and talents of a Collector must be great to enable him to act as Legislator, Judge and landlord with any tolerable success; that the institution of the Courts of Judicature and the introduction of village in lieu of the Ryotwari rents might perhaps, (whatever may be the evils or inconveniences attending them) find ample justification in the difficulty of finding men equal to all the functions of Civil Government. It was not surprising, therefore, that systems in many respects erroneous should have prevailed in some of the Ryotwari Provinces and that they should have existed in Nellore.

144. The Revenues generally we proceeded to observe had indeed been settled and collected with regularity, and considering the poverty of the people, the want of population, the comparative novelty of our state, the unfavourable face of the country without rivers and water carriage, the frequent recurrence of bad seasons, and the short period which had elapsed since many of the Provinces had been rescued from the oppressions, confusion, and errors of a Native Government, we imagined that few countries in Asia, of an equal population had contributed more or paid with greater punctuality. This favorable result we remarked arose no doubt from the zeal and ability of the Collectors, but still there had been abuses and errors which it had been our province gradually to correct. Of this nature were the defects and errors in Mr. Travers's management pointed out in our Report, dated the 22nd February last, and it was to these defects that we attributed the loss of Land Revenue which had occurred. It was not we remarked a partial interference that could shake a system of Land Revenue that had been originally fixed upon true principles, and persevered in for a course of years until it had been established into habit. Mr. Travers admitted that the Renters to whom he farmed the villages, formed new agreements with the inhabitants, and that both parties concurred in relinquishing the Mukhutta rents. Mr. Thackeray and Mr. Oakes both spoke decidedly of their aversion to these rents, to the inequality and partiality which were objected to them, and of the necessity of some system which should supercede them. We were of opinion that the Mukhutta rents were unequal and heavy; that they discouraged improvement to the detriment of the Circar in whose place the renters now stand; and that they were oppressive to the people. This unequal rent therefore, combined with other defects, principally the interference with the produce of the land under the pretence of securing the dues of Government was enough, we imagined, to predispose the system of Revenue as it stood in Nellore to suffer from any temporary secondary cause of disease. The interference with Mr. Travers's arrangements with respect to village rents, perhaps the bad season of the Fusly under contemplation, and perhaps even the destruction caused by vermin would not we conceived have occasioned any material diminution had the Revenue system of Nellore been in an healthy state. The famine of Fusly 1216 we observed would indeed have injured the soundest constitution, but as the Revenue was raised considerably in the subsequent Fusly, it might be inferred either that the Settlement of Fusly 1217 was too high, or that the Settlement of Fusly 1218 ought to have equalled that of the year following the famine. That it did not so we ascribed to the long operation of a defective system which had not taken root in the district, because the inhabitants were strongly impressed with a notion of its inequalities and defects, and as it had not taken root it could not stand against the slightest conclusion. The moment that the village rent was concluded by Mr. Travers, the system of individual rents upon which he had so long proceeded fell to the ground, and when the village rents were rescinded, it was impossible in most cases to recur to an

individual system which had been generally rejected by the inhabitants. In the Ceded Districts or in any other Province where a money rent had been introduced or continued upon just principles, no interference with village renters such as that complained of, Mr. Travers would we conceived have impeded collection or checked cultivation, because there the farmers themselves are the source of Revenue and cultivation. They know the maximum the greatest possible extent of demand upon them. They may in case of failure or poverty get a remission, but, are in no case obliged to pay more than that maximum; neither Collector nor village Renter can exact more; neither Collector or village Renter can interfere with the produce of their lands as long as they paid their rent. This security we remarked would induce the Ryots to cultivate as much as they could without caring whether the Collector collected the Government demand direct, or through the medium of a village renter.

145. With respect to the other defects in the management, we thought that the interference of the officers of the Circar in not permitting the Ryots to cut, to harvest, to thresh, to heap, or sell their grain until the rent were secured to constitute a grand error in Mr. Travers's management. In our Report upon the enquiry conducted by Mr. Thackeray into the conduct of Mr. Travers's servants, and in our late address upon the Revenues of Tinnevelly we had taken occasion to discuss the inconveniences and evils attending this system; we stated that these errors and defects had occasioned the deficiency of Revenue; that these had been however immediate temporary physical causes of decrease; want of rain in the western, vermin in some of the centre districts we admitted; but we maintained that the fluctuation which the annual Jummabundy accounts of Nellore had hitherto exhibited, and the decrease of the present below that of last year's Revenue, must, in great measure be ascribed to these original errors in the system which we had pointed out.

146. We observed that as Mr. Fraser possessed our confidence, we expected that in the course of the current year the Village rents would be generally introduced upon proper principles, and that the improvement of the country and the future increase of Revenue would be considerable. The changes in the local authorities in Nellore and the embarrassing circumstances of which the Government were already aware, had rendered it necessary to collect the Revenue of Fusly 1218, without a strict regard to the principles which had guided us in other cases. The balances on the 31st May appeared to be 1,03,094-27-7. Of this sum Mr. Fraser expected to collect only Pagodas 70,000, the remainder he considered to be desperate: of the Pagodas 70,000, the sum of Pagodas 55,000 appeared by his letter of the 30th September to have been collected to that date. They have been since reduced to below 40,000 Pagodas.

147. Mr. Oakes exerted himself during the time he acted as Collector in recovering the balance which had accumulated previous to his taking charge, and we begged leave to recommend that gentleman to the notice of Government for the zeal and activity which he had displayed, and the success which had attended his exertions. He received charge at a time when everything was in confusion; the Collector removed his principal servants, suspended his rents and arrangements rescinded; a vast balance was outstanding and the year considerably advanced. The immediate appointment of an experienced person to the charge of the district, might perhaps, we observed, have obviated or at least have rectified the confusion thus occasioned; but upon the whole we considered that Mr. Oakes extricated himself from these difficulties in a manner which was creditable to him.

148. We thought it necessary to say more with respect to the Land Revenue of the Nellore District, because, unlike most other Provinces we had to announce a decrease, instead of an increase of Revenue, and because it became expedient to shew the true cause of that deficiency. If the enquiry and interference of the Board of Revenue did in any degree immediately occasion that deficiency, the defective management which had prevailed, and the singular misconception of our instructions concurring with the grave and serious charges preferred about the same period rendered that enquiry and that interference absolutely necessary; the deficiency was, however, a

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partial temporary evil; the general principles on which we had acted was we hoped permanent and extensive in its good effects.

149. We took this opportunity of transmitting a letter received from Mr. Travers upon the subject of the charges against him; we observed that we were ready to admit the false charges maliciously or interestedly preferred against an honest man were enough to render his mind anxious and irritable; but after the ample testimony which we had borne in our Report of the 21st February last to the integrity and even official merits of Mr. Travers, we could not but consider the intrusion of such a letter to be the effect of spleen.

See letter from Mr. Travers, dated 17th April, in Cons., 11th May 1809.

150. As Mr. Travers was no longer connected with us, and as there was no argument or facts stated in that letter, calculated to refute the arguments we had used with respect to the Revenue of Nellore which had not been discussed in the course of this Report and of our former correspondence with Government, we refrained from making any further observations upon that letter.

151. Under the head of Salt Revenue there was a decrease in Nellore of P[illegible]das 15,687-9-64, and in Venkatgherry of Pagodas 9,980-17-72. [illegible] had been led by Mr. Oakes to suppose that there was an increa[illegible] under this head; but this error arose from his not including th[illegible] Venkatagherry Salt Revenue of Fusly 1217, in his comparative J[illegible]ahbundy. The decrease in Nellore was ascribed to a fewer. num[illegible] of Brinjaries having come into the District in the last Fusly, and the decrease in Vencataghe[illegible] was ascribed to the circumstance of a large quantity of Salt having been sent from those p[illegible] in the previous year, and none in the last, for the consumption of the Presidency.

See letter to Mr. Fraser, dated 14th August, in Diary Cons., 17th August 1809.
From Mr. Fraser, dated 30th September, in Cons., 5th October 1809.

152. Upon the subject of the Salt Revenue, we intimated our in[illegible]ion of reporting fully hereafter, as also upon the Licenses and Customs, under the former of wh[illegible] heads there appeared an increase in Nellore in the last year of Pagodas 2,304-11-43, and und[illegible] the latter an increase of Pagodas 5,310-18-20.

CEDED DISTRICT.

153. In a letter from the Acting Secretary to Government, under [illegible] the 18th March last, we were informed that the Honorable the G[illegible]rnor in Council had been pleased to appoint Mr. Gregory to be Co[illegible]tor of Bellary, in the room of Mr. Gahagan appointed Secretary [illegible]vernment in the Revenue and Judicial Departments; but by a[illegible]uent letter of the 29th April we were informed that Mr. Chapl[illegible] been appointed Collector of Bellary, and Mr. Gregory, Collector of Cuddapah in the room Chaplin.

Bellary Division.
From Mr. Greenway, in Cons., 27th March.
From Mr. Greenway, in Diary Cons., 4th May.

154. Mr. Chaplin, we were informed, had been directed to receiv[illegible]e of the Zillah of Bellary from Mr. Gahagan in the completion of the Settlement of Division, and Mr. Gregory had been directed to act as a Judge of Appeal and Circuit, unt[illegible]ircuit in which he was then engaged should be completed when he would proceed to take[illegible]e of the office of Collector of Cuddapah.

155. Under date the 7th August last w[illegible]d the honor to submit for the information of the Hon[illegible]rable the G[illegible]rnor in Council the Report of Mr. Gahagan upon the Revenues [illegible] Bellary Division of the Ceded Districts for Fusly 1218, togethe[illegible] the Jumma Bundi, Kistbundi and other statements which acc[illegible]ied.

To Government, in Cons., 7th August 1809.
From Mr. Gahagan, dated 31st May, in Cons., 13th July 1809.

156. In a letter dated the 15th November preceding, the Collect[illegible]formed us that there existed strong objections to the immediate introduction of the Triennial Village Settlement, and that he should therefore avail himself of the latitude which our gen[illegible]ders for the introduction of that system allowed of deferring the change of managem[illegible]til the ensuing year.

We observed that Mr. Gahagan had accordingly concluded the Settlement of the Bellary Division of Kulwar and Monza war in the mode which had usually prevailed, and the extremely advantageous Settlement which he had formed and realized, demonstrated the propriety of his measures and would, we were confident, afford the highest satisfaction to the Honorable the Governor in Council.

157. The very advantageous Settlement which Mr. Gahagan had formed and the punctuality with which it had been realized convinced us that as it was inexpedient to introduce the Triennial Village lease generally, it was more advantageous to continue a system recommended by custom and uniformity, than to introduce a chequered Settlement by renting out such villages as could be advantageously disposed of upon a triennial lease and keeping such as could not under Aumanie. Such a diversity of management in villages intermixed would have produced confusion, and such a competition between the Renters and the Revenue servants as might have diminished the Revenue of the unrented villages. The Renters would have offered any terms for the cultivation of their own waste but cultivable land, and would thus have drawn much stock and labor from the Circar unrented v... ges which the Revenue servants could only retain by lowering the Circar rent. There was now, we remarked, but one landlord independently of the Enamdars in the Bellary Division, and that la...dlord was the Circar, but when the villages should once be rented for a term of years, there would, we observed, be many hundred competitors for the agricultural stock and labor, whose rival offers unrestrained by the hand of authority would diminish the value of land and enhance that ... f rural industry and skill. We stated that this competition might produce an immediate din... inution of Revenue, although it would doubtless tend to its ultimate improvement by the enco... uragement which it would hold out to successful industry. It was the object therefore of the P... venue officers to "conduct the transition from the Ryotwari to the Lease Settlement in such a ... ner as to prevent the immediate diminution of Revenue which the unrestrained applicatic... of agricultural industry was likely to produce; and this object was, we imagined, to be attain... d by uniformity of system. We observed rent should be high enough to prevent the Renters fro... m giving land at a low rate, and that the lease should be long enough to keep the Renters and t... heir Ryots to those terms until the improvement of the country and the increased means of or... tending cultivation should be such as to afford by natural means the present high Revenue wh... ich had undoubtedly in the Ceded Districts been forced by artificial methods under a system ... which required the consummate ability of Colonel Munro, and which was incompatible with t... e existing Code of Regulations.

158. The Statemen... t which accompanied Mr. Gahagan's Report exhibited a gross Revenue for Fusly 1218 of Star Pag... odas 9,32,790-26-6 exclusive of Customs, shewing a nett increase above the Revenue of the pre... vious year of Star Pagodas 90,032-24-37.

	Fusly 1217.			Fusly 1218.			Increase.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
... ...	7,55,64	36	11	8,51,500	33	8	...	...	...
Land Rent	58,462	14	38	58,373	7	78	...	...	...
... ...	8,14,112	8	49	909,873	41	6	95,761	32	37
Licenses	28,646	35	0	22,916	30	0	5,729	5	0
... ...	8,42,758	1	49	9,32,790	26	6	9,032	24	37
Kurnool Peshcush ...									
Total Star Pagodas...									

159. The mode in wh... ch the Survey Assessment had been fixed and the Ryotwari Rent usually settled in the Ceded ... Districts had been so fully detailed and so amply discussed in the

Reports of the Collectors and in our address to Government, that we considered it unnecessary to repeat what had been so often and so fully explained. In forming the Settlement of Fusly 1218, the Collector was obliged to allow an abatement of rent to such Ryots as were disabled by a failure of rain, by poverty, or misfortunes to pay the full survey rate of assessment—a blight, the want of timely showers, and in some cases, an excessive or unseasonable fall of rain rendered this indulgence on some occasions indispensible. In general, however, the season of Fusly 1218 was so much better than that of the preceding year, and the means of the inhabitants we found to be so much improved under the wise arrangements which had been introduced, that the Revenue had been raised to an amount above that of Fusly 1215, the best year under the Company's Government.

160. Independently of the Kurnool Peshcush the increase of Fusly 1218 above the Revenue of Fusly 1210, the first year of the Company's Government amounted to Star Pagodas 3,48,906-12-74 above the Revenue of Fusly 1215, the best year with respect to season and general circumstances to Star Pagodas 6,354-15-53, and above the Revenue of Fusly 1217 to Star Pagodas 95,761-32-37.

161. From the reduction of the Kurnool Peshcush from Star Pagodas 28,645-35-0 to Star Pagodas 22,916-30-0, under the orders of the Right Honorable the Gover... General in Council, the actual nett increase above the Settlement of Fusly 1217 was only St... agodas 90,032-24-37, and above that of Fusly 1215 only Star Pagodas 625-7-53.

162. The items of increase and decrease were stated in the Report ... Mr. Gahagan and the Comparative Statement No. 2 which accompanied it, and to which we b... I leave to refer the Honorable the Governor in Council for particulars. The principal item ... ncrease consisted of Star Pagodas 1,21,296-32-48 arising from lands cultivated in Fusly 1218, ... gh had been left fallow or waste in the previous year. The next item of Star Pagodas 57,... 30-1 arose from the rent being raised upon lands previously held upon favorable conditions either, because they had been brought under cultivation or belonged to villages which had been founded under those favorable terms, or from the rent being raised to the survey rate of assessment on lands which had paid a reduced rent in consequence of the previous unfavorable season. This difference between the reduced rent of the previous unfavorable, and the full Survey rent which had been imposed in the last comparatively favorable season, constituted the chief part of this item of increase and amounted to Star Pagodas 44,510-30-70.

163. The next item amounting to Star Pagodas 25,038-4-70 arose from increase of Quit-rent; part of this increase was however nominal, being merely a transfer from one head to another of the fixed rent payable by the village servants for their Enams in the late Harponhulli division. It accordingly was carried under the head of "Decrease" deducted from the amount of "Land rent" having been thus added to "Quit-rent" its proper head; part however of this item was substantial and consisted of the increased Quit-rent which had been imposed upon the Enams of Potails and others to raise it to what was formerly paid according to the extent of their maniums. The other items of increase were considerable and consisted chiefly of the rent of resumed or reverted Enams and of the increase and extension of the Income Tax. These were the principal items which composed the gross increase of Star Pagodas 2,10,184-35-39.

164. The items of decrease consisted chiefly of the sum of Star Pagodas 66,340-31-20, arising from lands cultivated during the last, but uncultivated in Fusly 1218. The death or desertion or failure of Ryots and their exchanging lands in o... District for those in another were the principal causes of this decrease. The favorable fall of rain had also contributed to this decrease in cultivation since the beds of tanks which were empty and cultivated during the last had been filled with water, and of course are deducted from the account as uncultivated in Fusly 1218. The next item of decrease consisted of Star Pagodas 19,462-38-45, arising from a necessary remission of rent where the crops had failed, or the backwardness of the season had prevented the expected extension of cultivation. The other items of decrease arose from losses from inun-

dation ; articles abolished, transfers to other heads, of which the chief consisted of the Land rent transferred to Quit-rent mentioned in the account of items of increase, and of the remission of the Kurnool Peshcush and the reduced offers of renters. The total decrease amounted to Star Pagodas 1,20,150-32-2.

165. Mr. Gahagan transmitted a Comparative Statement of Enams, by which it appeared that the Enam lands, as they stood in the accounts of former years, were valued at Star Pagodas 3,58,064-39-79 ; but that the rent at which they were then estimated amounted to Sta Pagodas 5,82,876-38-47, being a nett increase of Star Pagodas 2,24,811-46-48. The causes of this increase and the particular items which compose the difference were fully detailed in the State ment No. 6.

166. The items of gross increase, which amounted to Star Pagodas 3,08,762-8-73 consisted of transfers from one account to another during the Survey, amounting to Star Pagodas 23,655-9-49 ; of restored Enams amounting to Star Pagodas 16,732-3-27. Of the difference between the reduced rent at which they were previously valued and the Survey rate at which they had since been estimated amounting to Star Pagodas 2,16,983-27-9. Of the rent of service lands which had then been brought under its proper head instead of being entered in the account as the pay of the servants who enjoyed them, the amount of Quit-rent payable from these lands had been brought to account in the Circar, and the amount estimated to be the rent enjoyed by the servants was brought to account in the Enam accounts each under its proper heads. This was a transfer from one head to another amounting to Star Pagodas 48,143-26-44, and of remission of Quit-rent of lands left uncultivated during the present year.

167. The items of decrease of Enams were of the same nature and amounted to Star Pagodas 83,946-0-65. They consisted chiefly of transfers to other heads of Star Pagodas 23,655-9-49 of resumed Enams, amounting to Star Pagodas 13,579-15-34. Of the decrease of rent at which the Survey had estimated certain lands amounting to Star Pagodas 19,788-19-54, and of a decrease in the amount of Quit-rent payable from the lands transferred to the Enam accounts as already explained, amounting to Star Pagodas 25,767-21-77.

168. The proportion of the amount of Enam to that of Circar lands as they stood in the Survey accounts was Star Pagodas 67-22-36 per cent. The share which the Enamdars thus appeared to have obtained in the land seemed very considerable ; it was true, however, when it was considered that most of these Enams were waste ; that much of what was under the plough was but ill cultivated, and that but a very small part indeed paid the full rent at which they had been valued, the importance of the Enam lands would appear to be in a great measure nominal. We were convinced that an enquiry into the titles under which these lands were held ought to be instituted and that many must be resumed ; the resumption however, we observed, would not immediately have any very beneficial effect upon the Revenue ; the resumption of waste would far exceed that of cultivated land, and until there was agricultural *spirit* and stock in the country sufficient to occupy the present Circar waste, there was no probability that resumed waste would be cultivated to advantage, when indeed the population and agricultural stock had so far increased that the present Circar lands were completely cultivated, the Revenue we observed would probably be increased by the occupation of resumed waste Inams which it might be found possible to recover, while it was likely to suffer from so great a share of the lands being in the hands of individuals who might draw by more favorable terms the stock now employed in cultivating Circar to the improvement of their own waste lands.

169. It was by the constant exertion of the great influence hitherto possessed by the Collectors that the diminution of Revenue which this cause was likely to produce had been heretofore prevented.

170. As this influence had greatly diminished since the establishment of the Courts of Judicature, some other mode of obviating the evil to which we alluded, ought we observed to be adopted, and a rigid examination of the titles under which these vast tracts of land are held,

would we imagine greatly contribute to secure the land Revenue against the losses which it was probable that this cause might produce ; but upon this subject we intimated our intention of taking occasion to offer a more digested opinion than we could then venture to pronounce.

171. We remarked in the foregoing Report, the Revenue derived from Customs had not been included ; that in Fusly 1217 they produced the sum of Pagodas 30,028-12-41, and in Fusly 1218 they were estimated at Pagodas 36,210-31-10—we had the satisfaction however to observe by the Statement of Demand Collection and Balance to the 12th July that the actual Collections in the late Fusly amounted to Pagodas 41,470-26-11.

172. The gross Revenue of Fuslies 1217 and 1218, inclusive of Customs, was as hereunder stated, shewing a net increase in favor of the latter year to the amount of Pagodas 1,01,474-38-7.

	Land Rent and Licenses.			Add Customs.			Total.		
Fusly 1218	9,32,790	26	6	41,470	26	11	9,74,261	7	17
Fusly 1217	8,42,758	1	49	30,028	12	41	8,72,786	14	10
Increase...	90,032	24	37	11,442	13	50	1,01,474	38	7

From Mr. Gahagan, In Cons., 2nd November.

173. The orders of the Honorable the Governor in Council in reply to the foregoing Report we had the honor to receive under date 6th September last.

174. Adverting to the local causes which opposed the immediate establishment of a triennial Settlement in the Bellary Division, the Governor in Council was satisfied that the deferring the introduction of that measure, until the ensuing year, had been attended with proportionate advantages to the public Revenue and to the interests of the inhabitants.

175. The increase of Revenue obtained by the Collector, after two years of successive drought and the punctuality with which it had been realized, was considered to demonstrate not only the attention bestowed in framing the Settlement, but the efficiency of the system hitherto followed in the Ceded Districts.

176. The Honorable the Governor in Council concurred in the satisfaction which we had expressed at the favorable Settlement concluded by Mr. Gahagan, and accordingly confirmed the same, amounting to Star Pagodas 9,32,790-26-6, being a net increase on the Revenue of Fusly 1217 of Star Pagodas 90,032-24-37, exclusive of Customs, and the Governor in Council remarked that it was also satisfactory to observe that the actual Collections from Customs within the last year, had exceeded the receipts from the same source in the preceding year, to the amount of Pagodas 11,442, raising consequently the surplus of gross Revenue in Fusly 1218 beyond the gross Revenue of Fusly 1217 to the amount of Pagodas 1,01,474 ; and making the aggregate receipts of the year from the Bellary Division of Pagodas 9,74,261

177. In consequence of the Resolution of Government communicated in Mr. Greenway's letter under date the 13th December 1807 respecting the remuneration of the services of Ramachunder Row, the Collector was informed that a village would be granted to Ramachunder Row for his own life and the lives of his immediate heirs on such favorable terms of rent as would leave to him an equivalent for the increase of pay which had been proposed, and was directed accordingly to desire Ramachunder Row to select the village which might be most acceptable to him, reporting its name and average produce in order that a Grant might be prepared.

In Cons., 21st December 1807.

From Mr. Gahagan, 8th, in Cons., 17th July.
To the Chief Secretary, in Diary Cons., 7th August 1809.

178. A letter received from the late Collector at Bellary and submitted to Government under date the 3rd August last, contained the information desired, and explained the cause to which the delay in furnishing it is to be ascribed.

179. Five villages were pointed out generally by Ramachunder Row from which to select the amount of the Grant, but it was stated that the two which he was particularly desirous of obtaining were Poolemetree and Kuttupullee, the average rent of which, excluding Moturpha amounted to Pagodas 1,151-22-21.

180. Mr. Gahagan observed that the deduction of the Moturpha might be considered to stand in place of the payment of a quit-rent, as however the value of the villages after that deduction, exceeded the amount of the augmentation of salary which had been proposed, we were of opinion that a rent might be charged upon the villages to the amount of 150 or 200 Pagodas.

Pagodas 75 per month or per annum Pagodas 900.

181. With respect to the term of the Grant, though we adhered entirely to the sentiments which we formerly took the liberty of submitting, relative to the expediency of limiting the term in general to one, two or three lives, yet as the case of Ramachunder Row was one of peculiar desert, without adverting to the circumstances of more valuable Grants having been heretofore conferred in reward of services comparatively unimportant, we begged leave, in this instance, to submit to the favorable consideration of Government that the Grant might be made perpetual.

To Government, 26th Nov. 1807.
In Diary Cons., 30th Nov.

182. We were informed in reply that the Governor in Council had fully considered the farther communication of our sentiments respecting the remuneration of the services of Ramachunder Row, the Head of the Native Establishment in the Ceded Districts, and was satisfied at the explanation afforded by the Collector of Bellary as to the cause of delay in furnishing the information required by the orders of Government dated the 13th December 1807.

From the Secretary to Government, 23th August.
In Cons, 5th September.

183. Although the Governor in Council continued to be of the same opinion as expressed in those orders relative to the limitation of the term of Grants bestowed in reward for services of extraordinary merit, the Governor in Council acquiesced in our recommendation that the Grant, in the present instance, should be made perpetual; and in consideration of the strict integrity and useful labours of Ramachunder Row, during a long period of service, both in Canara and in the Ceded Districts, the Governor in Council was pleased also to exempt the villages about to be conferred upon him from the trifling rent with which they were proposed to be charged.

184. The Governor in Council we were informed had accordingly directed a Sunnud to be prepared for the villages of Poolmuttee and Kottapullee to be given to Ramachunder Row and his heirs, with the exception of the Moturpha received from the Circar, and the Governor in Council desired that the Collector of Bellary might be instructed, in the meantime, to put him in possession of the lands from the commencement of Fusly 1219.

185. Under date the 10th Agust last, we had the honor to submit to the Honorable the Governor in Council the Report of Mr. Chaplin upon the Revenues of the Cuddapah division of the Ceded Districts together with the Jummabundy, Kistbundy, Comparative and Sundry Statements which accompanied it.

Cuddapah Division.
To Government, dated 10th.
In Cons., 10th August 1809.
To Mr. Chaplin, 5th, in Cons., 12th June 1809.

186. In most of the villages the Collector according to our orders of the 28th July 1808 concluded a triennial Village Settlement; in some, the Settlement expired with Fusly 1218, in others he was obliged to continue the former Ryotwari system.

187. The Jummabundy and Comparative Statement to which we begged leave to refer, exhibited a gross Revenue for Fusly 1218 of Star Pagodas 8,13,292-21-47 exclusive of Customs,

shewing a nett increase above the Revenue of the previous Fusly of Star Pagodas 36,581-1-10 as was shewn in the following Abstract :—

	Land Rent.			Licenses.			Total.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Fusly 1218	7,95,492	44	46	17,799	22	1	8,13,292	21	47
Fusly 1217	7,61,622	32	74	15,088	29	43	7,76,711	20	37
Increase ...	33,870	11	72	2,710	37	38	36,581	1	10

188. For the particulars of increase and decrease, we begged leave to refer to the Comparative Statement accompanying the Collector's Report No. 3.

189. Of the total number of villages 1,834, there were leased for 3 years 1,099; for one year 183; and there were kept, as formerly, under the Ryotwary system 552. The rent for Fusly 1218 of the villages rented for 3 years amounted to Star Pagodas 5,16,481-30-0, for Fusly 1219 to Star Pagodas 5,28,706-68-19, being an increase of Star Pagodas 12,224-33-9 for Fusly 1220 to Star Pagodas 5,38,493-44-38, being an increase of Star Pagodas 9,787-25-39 above the rent of the second year and of Pagodas 22,012-73-58 above that of the first year. The rent of 183 villages settled for one year, amounted to Star Pagodas 1,51,169-28-66. The rent of 552 villages settled as formerly, amounted to Star Pagodas 12,75[illegible] exhibiting a total Land Revenue for Fusly 1218 of Star Pagodas 7,95,492-44-46 with a considerable increase in the two next years. The increase of the Settlement of Fusly 1218 above that of the previous year in the villages rented for 3 years amounted to Star Pagodas 23,610-12-79, in the villages rented for one year to Star Pagodas 11,449-36-26, but there was a decrease in the rent of the villages still continued under the former system of Star Pagodas 1,189-19-53. The causes which rendered it inexpedient or impossible to rent these villages occasioned this decrease in their rent. It was equally impossible to collect much Revenue, or to farm out to advantage, villages which had suffered much from severity of seasons and other misfortune.

190. It was however our earnest desire, and it had already been suggested by the Collector Mr. Gregory that the lease Settlement should be generally and immediately introduced. We observed that where Circar Aumani villages are scattered among rented villages, it was to be apprehended that by the offer of better terms than the Survey rate of assessment allowed, the farmers of villages, settled upon triennial lease, would draw the Ryots from the occupation of Circar land to the detriment of the Revenue of the unrented villages; that it was the interest of the Renters to offer the most advantageous terms to draw the Ryot from the cultivation of Circar lands to their own, was but cultivable lands, and that thus a competition would arise between Renters and the Revenue servants which it was probable would diminish the Revenue. This however, we remarked, was but the natural consequence which must ensue from the fair which this competition would afford to the stock and labor of the Ryots under the [illegible] Courts of Judicature. When all the villages were managed under the same [illegible] the Collector could give or withhold what lands he pleased, he could couple [illegible] barren fields, highly assessed and lowly assessed lands, waste and cultivated tracts [illegible] them to what Ryot he pleased, and thus by an arbitrary but politic arrangement of the [illegible] the inhabitants to cultivate more perhaps than they otherwise would have chosen to do. The competition for labour which the change of system had produced had raised its value and diminished that of land to the ultimate benefit of the people perhaps, but to the immediate danger of [illegible] revenue, we had the honor to enclose a correspondence with Mr. Gregory upon

Mr. Gregory, in Cons., 10th August.

this subject, and we assured the Honorable the Governor in Council that we should apply all the experience and industry which we possessed to prevent any loss of Revenue from this cause.

191. The amount of land rent of Fusly 1218 being as above stated Star Pagodas 7,95,492-44-46 exhibited an increase above that of Fusly 1210, the first year of the Company's Government, of Star Pagodas 3,24,556-4-76 above that of Fusly 1215 the best year with respect to season of Star Pagodas 10,863-12-53, and above that of Fusly 1216 (perhaps the worst year) of Star Pagodas 1,75,790-14-35.

192. The rent was in almost every instance concluded with the hereditary managers of the villages, who, with very few exceptions, consented to such terms as the Revenue of former years, the amount of the Survey assessment and the cultivation of the then current year rendered equitable; some of the higher offers proposed by strangers from motives of envy, ambition or avarice were rejected.

193. The amount was fixed chiefly upon a consideration of the Revenue of Fusly 1215, in which year it had reached its proper standard; the average of the late years was, the Collector thought below what the country was now able to pay. The excellent Revenue administration introduced by Colonel Munro and the tranquillity which the Ceded Districts had enjoyed under the protection of the strong Government of the Company, had raised them to an unexempted degree of prosperity which had enabled the Collectors to make a more advantageous Settlement than had ever been done before.

194. In ordinary seasons, the Collector observed, the present Revenue might be collected without distressing the inhabitants, but in the event of extraordinary calamities a much lower Settlement would not have precluded the necessity of remissions, while it would produce an useless sacrifice of Revenue should no such calamities occur. Mr. Chaplin seemed to think that it might possibly be necessary to postpone or even to remit the collection of six or seven thousand Pagodas of the present Settlement, which considering the high Revenue and the diminished produce of Fusly 1218 could not have been deemed material; we had however the satisfaction to observe by the Statement of Demand, Collection and Balance to the 12th July that the whole had been realized, excepting a small sum of Pagodas 1,734-4-79, which also we observed would in all probability be realized.

195. Although the Settlement was high, the season in Fusly 1218, was by no means favorable; a blight and unseasonable and excessive fall of rain occasioned a deficient produce of almost every species of grain.

196. The Collector rented some Tank villages upon a triennial lease, but others he had found it impossible to dispose of to advantage for a longer term than one year; the poverty of the inhabitants and the uncertainty of the supply of water rendered it difficult to rent Tank villages to advantage; the reduction in the rent which it would be necessary to allow to secure the farmers against the eventual loss which a drought might occasion would be an absolute sacrifice of Revenue in the event of good seasons, while it would probably not ensure the certainty of payment in bad. The Collector had however endeavoured to obtain the best terms he could for Government calculating indeed upon good, but leaving it to future consideration make remissions should bad seasons render them absolutely necessary.

197. The triennial lease was not extended to the three Districts of Kumbum, Doopa and Budwayel because the Survey rent having been but lately introduced, the short experience of one year's collections had not enabled the Collector to ascertain the propriety of it; and because these Districts had not yet recovered from the effects of the severe drought of Fusly 1216, which calamity they felt more than any others.

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198. The Settlement of Punganoor Pollam was concluded upon the same principles but for one year only. The Zemindar had exerted his influence to prevent the extension of the lease beyond Fusly 1218, lest the permanent Settlement of this Pollam, an object which the Zemindar had much at heart and which we proposed to direct the present Collector to keep in view, in the mean time we begged to refer the Honorable the Governor in Council to a recent correspondence, on the subject with the late Collector.

From Mr. Chaplin, in Cons., 15th December 1808.
To do. do.
16th May, Cons., 19th do.

199. The Collector adopted the Tanjore Puttah which was transmitted to him by us with little alteration. Upon distributing the puttahs he informed the farmers that no remissions would be granted, and that the inconsiderable repairs which the tanks might require were to be performed by them, but he found it necessary to allow Tuckavy in some instances and to make a small deduction from the full rent of villages in which there were small tanks requiring occasional repairs. In cases where the tanks were so much injured that the expense of repairs amounted to one or two years' rent, the farmers could not be supposed to repair them at their own expense, and in such cases the repairs we remarked must often be effected by Government.

200. The Comparative Statement No. 3, which accompanied Mr. Chaplin's Report shewed the items of increase and decrease of the present Settlement; by a reference to that Statement and to the 13th para. of the Report, it appeared that the total increase Star Pagodas 98,062-14-56 arose from lands cultivated in Fusly 1218 which were left fallow the year before, or waste from want of rain or a defective supply of water in the tanks, from the full rent being charged in Fusly 1218 upon lands which were held under Cowle or paid only a Quit-rent during the previous year, and from the resumption of unauthorized Inams.

201. The items of decrease amounted to Star Pagodas 61,480-16-26, and consisted chiefly of deficiencies occasioned by the neglect of lands impoverished by repeated bad crops, by lands being left waste from having been too much soaked by the excessive rains at the seed time, by the beds of tanks filled this year which were empty and cultivated during the previous year, by a deficiency of water in some tanks, by a necessary reduction of rent where the Survey assessment was found too high by an abatement of rent to indemnify the farmers for risks, repairs and charges, by lands, given up to certain Potails and Inams, having been deducted from the present accounts which had been entered by mistake in the Survey as Circar lands, and by the Quit-rent of certain lands having been transferred to Land rent.

202. The Collector sent with his Report on the Settlement of Fusly 1218 a Comparative Statement of Inams, No. 4 showing under their several heads the particulars of Inam lands as they stood in the statement of the previous year, and the Inams of the present Fusly. From this Statement it appeared that the amount of rent of Inam lands in this division of the Ceded Districts in Fusly 1217 was Star Pagodas 4,34,252-31-38 and that rent at which they had been valued in the account of the present year amounted to Star Pagodas 6,08,011-16-56. The Statement No 6 explained the items of increase and decrease which consisted chiefly of the difference between the reduced rent at which the Inams were valued before the survey and the just rent which the survey had ascertained.

203. The other items of increase or decrease consisted of transfers from other head from Inams restored or resumed since the first accounts were drawn up and from the increase of rent from 2nd crops which had not been inserted in the first Statements.

204. The difference between the amount of rent at which these Inams had been valued since Fusly 1211 and between the Survey valuation which had been since established was how-

ever we observed in most cases nominal. The Inam lands were seldom well cultivated except those held by wealthy Potails or Village servants; a very great proportion of them were waste, and a very small part of them indeed actually paid the full survey rate at which they had been valued. That many of them we remarked were held by persons whose titles were doubtful, but the chief immediate advantage of resuming unauthorized Inams would be to prevent the agricultural stock and spirit from being drawn from the Circar lands by the advantageous terms at which the Inamdars could afford to offer their Inam lands to the Ryots, an occurrence which was more likely to take place since the Circar had ceased to be the exclusive Landlord.

205. In the foregoing Report the Revenue from Customs was not included. In Fusly 1217, they produced the sum of Pagodas 8,755-29-2 and in Fusly 1218 they were estimated to produce Pagodas 15,911-26-26; we observed however by the Statement of Demand Collection and Balance to the 12th July that the actual collections in the late Fusly amounted to somewhat less than the sum estimated viz., to Pagodas 15,441-13-0.

206. We subjoined a Statement of the gross Revenue of this district for Fuslies 1217 and 1218, inclusive of the Customs, shewing an increase in favor of the latter year to the amount of Pagodas 43,266-30-8.

	Land Rent and Licenses.			Add Customs.			Total.		
Fusly 1218	8,13,292	21	47	15,441	13	0	8,28,733	34	47
Fusly 1217	7,76,711	20	37	8,755	29	2	7,85,467	4	39
Increase.	36,581	1	10	6,685	25	78	43,266	30	8

207. We likewise subjoined a Statement of the aggregate Revenue derived in Fusly 1218 from both Divisions of the Ceded Districts compared with the aggregate Revenue derived in Fusly 1217, showing a net increase in favor of the last year to the amount of Pagodas 1,44,741-23-15.

	Fusly 1218.									Fusly 1217.									Total Increase in Fusly 1218.		
	Bellary.			Cuddapah.			Total.			Bellary.			Cuddapah.			Total.					
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Rent and Licenses.	9,32,790	26	6	8,13,292	21	47	17,46,083	2	53	8,42,759	1	49	7,76,711	20	37	16,19,469	22	6	1,26,613	25	47
Customs.	41,470	26	11	15,441	13	0	56,911	39	11	30,028	12	41	8,755	29	2	38,783	41	43	18,127	42	48
Total...	9,74,261	7	17	8,28,733	34	47	18,02,994	41	64	8,72,786	14	10	7,85,467	4	39	16,58,252	18	49	1,44,741	23	15

208. Though the proportion of increase in the Cuddapah Division was less in the late Fusly than the proportion of increase in the Bellary Division, the Revenue of the former we observed would be found to be considerably higher than the Revenue of the latter, since in that third portion of the Ceded Districts, which constituted the Cuddapah Division in Fusly 1217; there was an increase in that year over Fusly 1216, excluding Customs to the amount of Pagodas 1,23,889, while in the third portion of the Districts which in Fusly 1217 constituted the Bellary Division, there was a decrease of Pagodas 11,290-14-58.

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209. We make this remark because it placed the two Settlements in a correct point of view, and shewed that the system of Village Rents established in the Cuddapah Division in the late Fusly had been no less advantageous than the system which before obtained.

From Government, 6th September, Cons, 2nd November 1809.

210. In reply to this Report we had the honor to receive the orders of the Honorable the Governor in Council under date the 6th last.

211. The successful introduction of the triennial lease into the Cuddapah Division of Mr. Chaplin was highly gratifying to the Honorable the Governor in Council and though the Collector did not find it practicable to effect at once a complete change of the system within the first year, the reasons assigned by him for a partial deviation were considered to be sufficiently conclusive of its expediency.

212. The Honorable the Governor in Council therefore approved and confirmed the total amount Settlement of Revenue concluded by Mr. Chaplin for Fusly 1218 being Star Pagodas 8,13,292-21-47, affording an increase on the preceding year of Star Pagodas 36,581-1-10, exclusive of Customs, the increase from this source in Fusly 1218 was observed to be Pagodas 6,685, making the gross increase of the Revenues of that over those of the preceding year Pagodas 63,266, and the aggregate Revenue in Fusly 1218 from the Cuddapah Division Pagodas 8,28,733.

213. The Governor in Council further confirmed the Settlement of the 1,094 rented villages for the second year of the lease 1219 at Star Pagodas 5,28,706, and for the third year 1220 at Star Pagodas 5,38,493-44-38.

214. It was highly gratifying to the Honorable the Governor in Council to observe by our Report that on the 12th July when the Fusly expired the Jumma had been realized, excepting the inconsiderable sum of Pagodas 1,734, which also was expected to be collected.

215. The Governor in Council we were informed had considered with attention our correspondence with Mr. Gregory upon the subject of extending the lease system to those districts yet remaining unsettled, and entirely approved the instructions with which we furnished him for his guidance on the occasion. The Governor in Council trusted that the Collector would without difficulty be able to carry into effect our intention of renting the unsettled villages on a triennial lease, when the inconveniences attending a diversified system, complained of by that gentleman, would be wholly removed.

216. The Honorable the Governor in Council observed with regret that the undue influence of the Poligar of Punganoor, had exercised to the obstruction of the endeavours of Mr. Chaplin for the conclusion of triennial lease of that Pollam. The assessment of this Pollam in perpetuity which the Poligar so much desired it was remarked would have been facilitated by the introduction of a lease, and it was suggested that it might be advisable to give him to understand that any impediments he might occasion to the accomplishment of this object, would only tend to protract the attainment of the favor he so earnestly solicited.

217. The directions transmitted by us under date the 15th December last, in reply to communication of the late Collector upon this subject were approved by the Honorable the Governor in Council, and we were informed that whenever the information which we had called upon the Collector to furnish should be submitted, the Governor in Council would give the matter due consideration.

218. With regard to the institution of an enquiry into the Inam Lands in the Ceded Districts and into alienated lands generally, it was observed that the orders of Government had been transmitted to us on the 14th May 1808, and the Honorable the Governor in Council was very desirous of receiving the result of our deliberations on this important subject as soon as might be convenient. It was expected that as soon as the Settlement for the Fusly should be completed, the Collectors would devote their undivided attention to this important object.

219. The prosperous state of the Revenues in the Ceded Districts, their rapid improvement from the period of their cession to the present time, already yielding a large surplus above the Schedule valuation at which they were made over by the Nizam, and the extraordinary punctuality with which the Revenue had been realized were regarded as proofs of the sound principles upon which it had been administered, and the Governor in Council trusted that upon the basis already established, the modification of the Ryotwar to that of the lease system would continue to afford a confirmation of the truth of those principles.

220. Under date the 22nd November we received a letter from the new Collector of Cuddapah Mr. Gregory at the tenor of which we were much concerned, as it appeared to be meant to prepare us for a heavy loss of Revenue; to this letter, we replied under date 14th December, and under date the 18th December, we submitted the correspondence for the information of the Governor General in Council.

From Mr. Gregory, *in Cons.*, 14th December.
To Mr. Gregory, in Cons., 14th December.
To the Chief Secretary, in Cons, 21st December.

221. We observed on this occasion that we were prepared to make every allowance for Mr. Gregory's necessary want of experience, and we acknowledged with pleasure the great assiduity and attention which he had manifested since he had been placed under our orders. We stated at the same that we strongly felt the responsibility which attached to their own situation as regards the important object of upholding the public Revenues; and that we consequently received with proportionate anxiety whatever had a tendency to occasion disappointment.

222. As the grounds of this observation were contained in the enclosed correspondence, we thought it unnecessary further to advert to them. We therefore for the present only expressed our hope that the pointed instructions with which the Collector had been furnished would tend effectually to guard him against those impressions of which he appeared to be but too susceptible.

From Mr. Chaplin, 22nd, in Cons., 13th November.
To Mr. Chaplin, 13th November, in Cons., 13th November.

223. As reference was made in the papers which we submitted to a correspondence with the Collector of Bellary; this also was forwarded for the further information of Government.

224. Though the subject of Mr. Chaplin's letter related to difficulties in the establishment of the Triennial village rent in the Bellary Division, his mode of treating the subjects and the general tone of his communication was directly the reverse of Mr. Gregory's; there was nothing in it like despondency or submission. We observed, moreover, that such was the opinion which we entertained of that gentleman's ability and judgment; that, as far as the interests of Government in the Bellary Division were concerned, we were without any apprehension.

From the Secretary to Government, in Cons., 28th December.

225. To the foregoing communication we received a reply under date the 22nd ultimo.

226. The Governor in Council we were informed had attentively considered our correspondence with the Collectors of Cuddapah and Bellary, upon the subject of the Revenues of their respective districts, and entirely concurred in the sentiments expressed in our instructions to those gentlemen for upholding the public dues, and resisting the combinations so frequently entered into both by the Revenue servants and the inhabitants to excite alarm in the minds of the local authorities by exaggerated representations of difficulties, and unreasonable clamours for remission founded on fictitious distress.

227. His Lordship in Council was well pleased to observe, from the tenor of the communication made by the Collector of Bellary, that his object was to obtain the authority of the Board for the adoption of measures calculated under existing circumstances, to prevent a deterioration of Revenue, rather than anticipate such an event; and we were informed, that while his Lordship in Council relied with confidence on the exertions and prudence of Mr. Chaplin, he was constrained to observe that the public resources entrusted to the superintendence of Mr. Gregory were likely to suffer considerable diminution from the despondency which appeared but too successfully to have been infused into the mind of that gentleman.

228. His Lordship in Council being therefore fully convinced of the necessity of a more efficient control in the district of Cuddapah, was pleased to resolve that Mr. Gregory should be relieved from the duties of Collector, and directed that Mr. Charles Ross should proceed without loss of time to take upon himself the charge of that District. Mr. Ross we were informed had been furnished with a copy of our correspondence with Mr. Gregory for his immediate guidance, and we were desired to furnish him with such further instructions as we might deem necessary, which was done accordingly.

To Mr. Ross, 29th December.
In Diary Cons., 4th January 1810.

CHINGLEPUT.

229. From a Statement which we had the honor to submit under date the 8th instant, your Lordship in Council will have had the satisfaction to observe, that the Land Revenue of this District for Fusly 1218 has been realized with the exception of a sum of about six thousand Pagodas, which we expect will be realized along with the kists of the current Fusly.

In Cons., 8th January 1810.

230. In a letter from the Secretary to Government under date the 28th November 1807, a Petition was referred to us from Ponna Pillay, Dubash to the late Colonel Moorhouse, praying that the village of Pooliyoor might be granted in shotrium for the support of a Choultry established therein by Lieutenant Colonel Moorhouse, and supported since his death at the expense of the Petitioner.

In Cons., 3rd December.

231. It was observed to us that the application in favor of a benevolent institution appeared to have a particular demand on the attention of Government, derived from the distinguished character of the founder of the charity, and from the brilliant and useful services which he had rendered to the Company, the Governor in Council was at the same time apprehensive that the grant solicited might be opposed by the disposal in perpetuity of the estate in which the Village was situated, but as it had been suggested that it would not be difficult to procure the assent of the proprietor to the proposed arrangement in favour of the Choultry, the Governor in Council desired that we would call for such information on the subject as might enable us to propose an arrangement which would provide for the future support of the charity and be conformable with the terms of the permanent settlement.

232. We did not fail to communicate with the Collector on this subject, but the death o the proprietor and subsequent attachment of the estate for arrear necessarily delayed the attainment of the object in view. It was no until after the expiration of the Fusly 1217 that the estate was cleared and the village of Pooliyoor had since been purchased from the proprie tors by Ponna Pillay as reported to us in a letter from the Collecto dated the 1st December 1808.

To Mr. Cazalet, 24th December.
In Diary Cons., 4th January 1808.
From Mr. Cazalet, in Cons., 29th December 1808.

233. This purchase made with the view of obtaining the village in shotrium, we remarked wa of course subject to the confirmation of Government, because it was no of sufficient value to form a separate sub-division ; its rent according t the accounts upon which the permanent settlement was formed amoun ted to Pagodas 299-0-18, and it was the wish of Ponna Pillay that th shotrium rent should be fixed at Pagodas 100 per annum, in which case the difference amounting to Pagodas 119-18, we remarked must be remitted, and the permanent beriz thereby reduced fron its original amount Pagodas 4,447-36-29 to Pagodas 4,248-18-29.

To the Chief Secretary to Government, 21st March.
In Diary Cons., 3rd April 1809.

234. It would, we observed have been more regular if preparatory to the sale, the Collector in conformity with Section 9, Regulation XXV of 1802 had determined the Jumma of th portion to be separated with reference to the accounts of produce. In the present case, though the Jumma of the villag according to the accounts on which the permanent settlement was form ed amounted to Pagodas 299 only, it appeared that the produce in the three succeeding year amounted to Pagodas 454 ; it was rented, however, by the late proprietor on a decennial leas for Pagodas 385 only, including marahs, and it appeared that the produce in the two last year (1216 and 1217) fell considerably short of the rent ; still we remarked there was reason to believe that the centage of profit on the produce of the village had, on the whole, been higher, than th centage of profit on the produce of the entire estate ; and that it might, in consequence, have beer found advisable to have raised the Jumma of the village somewhat beyond the amount a which it stood when the permanent settlement was concluded.

235. We observed that we should enjoin the Collector to be careful in future, to adop the preliminary step of determining the Jumma before any bargain for the separation of lan taking place ; as however, in the present case, the bargain was concluded without attending t that operation and the quantum of premium probably regulated with reference to the relative produce of the village and the Jumma as it originally stood, and as, moreover, it appeared tha the produce of the entire estate in ordinary seasons afforded ample security of the Revenue we were of opinion that any modification of the original Jumma might be dispensed with.

236. Should the Honorable the Governor in Council decide, therefore, to grant the village of Pooliyoor in shotrium for the support of the choultry therein situated, we recommended tha the rent might be fixed at Pagodas 100, besides marahs and cavally privileges amounting t Pagodas 47-29-65, making the total payment Pagodas 147-29-65 per annum, the final determina tion of the rent might, however, we remarked, be deferred if the Governor in Council should con sider a strict adherence to the Regulation to be on the present case indispensible.

237. In reply we were informed by a letter from Mr. Secretary Greenway under date 27t May, that the difficulties which opposed the grant of the village o Pooliyoor in shotrium tenure to Ponnapillay and his heirs for the sup port of the choultry founded at that village by Colonel Moorhous having been surmounted by Ponnapillay purchasing the village, the Honorable the Governor i Council had resolved that the intention communicated to us under date 27th November 180

From Mr. Greenway, in Cons., 8th June 1809.

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should be carried into effect, and that the shotrium rent should be fixed as we recommended at Star Pagodas 100 exclusive of marahs or at Pagodas 147-29-65 per annum including them.

238. The Honorable the Governor in Council was of opinion that in carrying this resolution into effect attention should be paid to the conditions on which the late proprietor purchased the estate of Codumbaukum, and that as the produce of the village of Pooliyoor formed part of the assets which were considered responsible for the discharge of the permanent rent of the Zemindary, it was remarked that it would be just that the rent should be reduced in proportion to the diminution of assets occasioned by separating the village of Pooliyoor.

NORTHERN DIVISION OF ARCOT.

239. Under date 31st August last we had the honor to submit to the Honorable the Governor in Council the Report of Mr Græme upon the Settlement of the Revenue of the Northern Division of Arcot and of the Districts under his administration for Fuslies 1218, 1219 and 1220, together with the Jummabundy, Kistbundy, Comparative and General Revenue Statements which accompanied it.

To Government, in Cons., 31st August 1809.
From Mr. Græme, dated 7th August 1809.
In Cons., 24th do.

240. These Statements to which we requested the attention of the Honorable the Governor in Council contained a full and detailed account of the sources of Revenue and the manner in which the Settlement had been concluded and exhibited a gross Revenue for Fusly 1218 of Star Pagodas 7,35,012-44-38, being a nett increase upon the Revenue of the previous Fusly 1217 of Star Pagodas 63,851-6-54½, and a probable gross Revenue for Fusly 1219 of Star Pagodas 7,40,776-28-16, being a nett increase upon the Revenue of Fusly 1217 of Star Pagodas 69,614-35-32½, and for Fusly 1220 of Star Pagodas 7,43,011-9-3, being a nett increase upon the Revenue of Fusly 1217 of Star Pagodas 71,849-16-19½ as was shewn in the following Abstract :—

Abstract.

	Land rent.			Farms and Licenses.			Sayer Revenue.			Triputty offerings.			Total.			Increase more on Fusly 1217.		
	Str. Pags.	F.	C.	Str. Ps.	F.	C.	Str. Ps.	F.	C.	Str. Ps.	F.	C.	Str. Pags.	F.	C.	Str. Ps.	F.	C.
Fusly 1218...	6,35,499	32	22	22,793	17	19	15,928	8	46	60,791	31	33	7,35,012	44	38	63,851	6	55
Do. 1219 ...	6,41,958	9	8	19,218	20	1	28,877	32	11	50,722	11	36	7,40,776	28	16	69,614	35	33
Do. 1220 ...	6,44,192	35	35	19,218	20	1	28,877	32	11	50,722	11	36	7,43,011	9	3	718,49	16	20

241. We remarked that the amount derivable from *unrented* villages, from farms and licenses, Sayer and Triputty offerings in the two last mentioned years 1219 and 1220 was upon estimate ; but that the land rent of the villages which had been farmed on the triennial lease could only be affected by the occurrences of extremely unfavorable seasons, and upon the whole we were disposed to think that unless extraordinary calamities should occur, the above stated sums might be expected from the Districts under the administration of Mr. Græme in Fuslies 1219 and 1220.

242. The amount of the Revenue of Fuslies 1217 and 1218 was detailed in the following Comparative Statement.

Fusly 1218.	Land Revenue.				Farms and Licenses.				Sayer Revenue.				Tripatty offerings.				Total.				Increase.				Decrease.			
	S. Pags.		F.	C.	S. Pa.		F.	C.	S. Pa.		F.	C.	S. Pa.		F.	C.	S. Pags.		F.	C.	S. Pa.		F.	C.	S. Pa.		F.	C.
Northern Division of Arcot ...	2,20,057		20	67½	7,669		3	0	934		1	32	45,507		41	50	2,74,162		22	91	40,333		23	78½	...		...	...
Assumed Pollums..	30,076		42	17	125		0	0	...		...	...	...		...	...	30,201		42	17	19,630		21	46	...		...	...
Calastri and Bomrauzo	10,816		0	0	555		0	0	...		...	...	...		...	...	1,03,371		0	0	516		21	27	...		...	...
Taloks transferred from the Southern Division of Arcot.	2,09,160		32	49	13,622		3	52	2,926	25	2	73	...		...	...	2,25,709		17	14	11,314		7	24	...		...	...
Sattovaid & Pulicat.	15,029		24	8	881		0	0	...		...	...	...		...	...	15,903		24	8	85		27	15	...		...	...
Congoondy in Baramahl ...	6,780		40	1	153		0	0	853	33	2	77	...		...	...	7,792		33	73	87		13	44	...		...	...
Venatagherry Cotah in Balaghat ...	7,797		5	14	208		0	0	508	28	3	...	...		...	...	8,514		33	17	649		20	61	...		...	...
Total...	5,96,911		29	761	23,518		6	52	5,224	86	4	60	45,507		41	50	6,71,161		63	13	63,851		6	541	...		...	...
Fusly 1217...	6,06,911		29	761	23,518		6	52	5,224	86	4	60	45,507		41	50	6,71,161		63	13								
Increase...	89,988		2	233	10,704		4	33	1,480	40	1	10	15,253		3	13	63,851		6	541								

243. We stated that the land rent of Fusly 1218 amounted to Star Pagodas 6,35,499 32-20, being an increase upon the Revenue of the previous year from the same source of Star Pagodas 38,588-2-23½, an increase which the improved state of agriculture admitted. That the farms and licenses amounted to Star Pagodas 22,793-17-19, being a decrease below the Revenue derived from the same source during the previous year. That the Sayer Revenue amounted to Star Pagodas 15,928-8-46, being an increase upon that of the previous year of Star Pagodas 10,704-4-1, and that the Amount of the Triputty offerings in Fusly 1218, was Star Pagodas 60,791-31-33, being an increase of Star Pagodas 15,283-34-63 above the amount of Revenue derived from the same source during the previous year.

244. We then proceeded to explain the nature of the settlement of the land rent.

245. We observed that the villages had been with some few exceptions generally rented upon the triennial lease, and that the head inhabitants had in general become the farmers; that the amount of the settlement in the Sircar Districts of the Northern Division of Arcot was grounded upon a series of averages more particularly with reference to the average collections of Fuslies 1213, 1214, 1215 and 1217, as comprehending a mixture of good and bad years. We remarked, however, that the particular circumstances of each village were necessarily taken into consideration, and that the amount of the rent was occasionally raised above or, when poverty, losses, or change of residence rendered it necessary, was reduced below the average.

246. In some villages where the tanks were out of repair, the engagement on the part of the renters was only conditional, they agreed to pay the full rent in the event of Government repairing the tanks, and of their receiving the full supply of water. We stated that in every district where the renting system had been introduced, considerable difficulties had occurred in farming the tank villages; that these general obstacles to the obtaining very favorable terms for tank villages, and the particular situation of the tanks of the Northern Division of Arcot which were represented to be in a very ruinous state, sufficiently accounted for the necessity which existed of concluding conditional terms with many of the renters of tank villages; that in some cases where the repairs were not likely to be attended with so heavy an expense, or the want of them with so heavy a loss, a small remission proportionate to the charge or the risk was allowed in calculating the rent, and the renter agreed to effect the repairs himself. We approved entirely of the principle of making a remission to indemnify the renter for repairs, rather than of conducting these less considerable works at the immediate charge and through the agency of the Circar servants; the renter we observed could always work cheaper than the Government, and consequently the work would cost less, and, as in general, immediate loss results from the neglect of these small repairs, the renter we conceived had a sufficient inducement to effect them.

247. Upon these principles the settlement was formed in the seven districts comprizing the Northern Division of Arcot; the average actual collections of each year from Fusly 1211 to Fusly 1217 from these Districts was Star Pagodas 2,08,125-28-31, the average collection of Fuslies 1213, 1214, 1215 and 1217 was Star Pagodas 2,19,210-10-54; the settlement for Fusly 1218 was Pagodas 2,18,167-5-53, for Fusly 1219, 2,22,722-27-31, for Fusly 1220, 2,24,299-17-18, the average for the three years of the rent was Star Pagodas 2,21,729-31-59, somewhat above the four years average, which was taken as the principal ground work of the settlement, the other items which composed the total amount of land Revenue from the Northern Division of Arcot, as entered in the Abstract Statement before adverted to, consisted of land Revenue derivable from a small tract which has been added to this division amounting to Star Pagodas 1,645-5-50 and of the amount derivable from Cavelly lands which affords a clear Revenue to Government not being payable to the former holders of them, and amounted to Star Pagodas 16,413-38-41.

248. We thus explained the causes of increase and decrease and accounted for the several items composing the sum of Star Pagodas 2,37,225-4-64, which was entered in the Abstract Statement as the land Revenue from the Northern Division of Arcot proper.

249. The settlement of the assumed Pollams exceeded the average of former years. The average of seven years, from Fusly 1216 to Fusly 1217, amounted to Star Pagodas 38,585-38-46; the average of Fuslies 1213, 1214, 1215 and 1217, to Star Pagodas 41,796-15-63; the settlement of Fusly 1218, amounted to Star Pagodas 49,358-12-61, of Fusly 1219 to Star Pagodas 49,984-20-57, and of Fusly 1220 to Star Pagodas 50,219-41-9; the average of the three years of the rent was Star Pagodas 49,854-10-7; this increase we remarked was owing to the improved state of the Police, since the disturbances occasioned by the Poligars had been suppressed to the consequent improvement and extension of agriculture, and to the advantages which the head inhabitants of the villages in the Pollams enjoyed with respect to their lands which were greater than those possessed by the same class of people in the Circar villages, and which enabled them to pay, and the Collector to impose an higher assessment than formerly; we remarked that from the sum of Star Pagodas 49,358-12-61, the amount of the settlement of Fusly 1218, must be deducted the amount payable to the ejected Poligars, and that the remainder constituted the sum entered in the Abstract Statement, or Star Pagodas 40,921-18-62, which was the amount of the clear land Revenue derivable to Government from the assumed Pollams.

250. With respect to the districts transferred from the Southern to the Northern Division of Arcot, we begged leave to refer the Honorable the Governor in Council to the Report and Statement transmitted from Mr. Ross the Head Assistant in charge of those districts. We stated that circumstances had enabled Mr. Ross to rent most of the villages in these districts to the inhabitants on terms which might be considered as favorable to Government; the actual collections from these districts amounted in Fusly 1210 to Star Pagodas 1,83,922-32-29; in Fusly 1215, to Star Pagodas 2,37,521-16-4¾; in Fusly 1216 to 1,13,730-42-8; in Fusly 1217 to 1,92,613-14-79; the average of seven years previous to Fusly 1218 was Star Pagodas 1,74,532-22-32½, the average collections of three Fuslies, viz., 1211, 1212 and 1213 amounted to Star Pagodas 2,03,601-37-40, the settlement of Fusly 1218 amounted to Star Pagodas 2,02,434-6-65, of Fusly 1219, to Star Pagodas 2,03,387-35-11; of Fusly 1220 to Star Pagodas 2,03,625-24-69 and the average of the three years was Star Pagodas 2,03,149-7-16; this amount we conceived might be considered to be very favourable when it was recollected that these districts suffered more from the famine in Fusly 1216 than any in the Carnatic, Nellore excepted. The tanks also in these districts had been permitted to fall into dilapidation, and when it was considered, as Mr. Ross observed, that thirteen lacs of Pagodas had been drawn from the country by the Government, and only forty thousand expended in the repair of the numerous tanks which chiefly produced that Revenue, there was in our opinion an additional reason to be satisfied with the present settlement; we intimated that those villages which it had been impossible for Mr. Ross to rent to advantage, would be farmed hereafter when adequate terms could be obtained.

251. We observed that the amount of Arnee Peshcush of clear Revenue derivable from Cavelly lands, and from Arcot, Vellore and other pettahs should be added to the sum of Star Pagodas 2,02,434-6-65, and the Land Revenue of the districts transferred from the Southern Division of Arcot would thus be raised to Star Pagodas 2,19,492-37-42, according to the Abstract Statement foregoing.

252. The Satwaid District was rented at somewhat above the average of four years, the average of seven years preceding Fusly 1218 amounted to Star Pagodas 10,214-30-44, the average of Fuslies 1213, 1214, 1215 and 1217 amounted to Star Pagodas 11,743-12-37, the rent of Fusly 1218 to Star Pagodas 12,500-17-32, for Fusly 1219 to Star Pagodas 12,760-17-32, and for Fusly 1220 to Star Pagodas 12,939-17-32; the average of the three years of the rent to Star Pagodas 12,733-17-32. This district having been surveyed and the rent fixed, it would have been equally unjust and impolitic to raise the Revenue by arbitrarily increasing the Survey rate of assessment; that rate was however, we remarked, so favorable that the general extension and improvement of agriculture might be expected from a scrupulous forbearance in observing rates which were generally considered to have been fixed by authority, however advantageous they might be to the ryots.

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253. We stated that to the amount derived from the Land Revenue of Satwaid should be added; that from Pulicat amounting to Pagodas 2,715-3-21, which would give the aggregate sum entered in the Abstract Statement of Pagodas 15,215-20-53.

254. The Congoondy Pollam in Baramahl, we remarked, was permanently settled and gave an annual Land Revenue of Pagodas 6,780-40-1.

255. The settlement of the Venkatagherry-Cottah District was fixed at Star Pagodas 7,898-0-38 for Fusly 1218 at Star Pagodas 7,953-38-60 for Fusly 1219, and at Star Pagodas 7,959-19-50 for Fusly 1220, the average of the three years was Star Pagodas 7,920-19-59, which exceeded by a small sum the average of former years.

256. The Moochilkas which were delivered by the renters, generally stipulated that they were to execute repairs except in particular cases already explained, and that they were to make advances of Tuckavi; but we observed that it was evident that the greater part of the expense incurred by repairs and Tuckavi must be sustained by Government. The general poverty of the renters was too great, the period of the lease too short, the chance of favourable seasons too uncertain, and the expense of repairs too heavy to admit the hope of the renters being able or willing to execute any considerable repairs. The Collector, we stated, was of opinion that the period of the lease should be extended to six years both to encourage the useful works, and to give the renting system a fair trial with regard to other considerations; we had all along expressed our general sentiments on the necessity of Government conducting important works and continuing to advance Tuckavi. There was always a considerable balance in the Treasury of the Collector, and in our opinion no money could be more profitably used, than in a judicious distribution of Tuckavi and expenditure in tank repairs. We intimated that we should call the Collector's attention to the subject of tank repairs, and that we should continue to permit the advances of Tuckavi where it was likely to be productive of advantage.

257. These were the most important points which it appeared expedient to notice in bringing the subject of the rent of the districts under the immediate management of the Collector before the Honorable the Governor in Council; we had only therefore further to state that the rented villages were 3,534; the villages which had been inexpedient to rent were 65, besides villages which were deserted; that the larger tanks, the water of which contributes to pay this Revenue were 2,698, of which 451 were out of repair; that the smaller tanks were 1,322, of which 510 were out of repair; that the water-courses from rivers were 678, the water-courses from springs were 467; that the anicuts were 238; the wells 19,423, out of which 5,487 were out of repair. That the population of the districts in which the accounts had been taken was reckoned to be 3,93,411 souls; that the ploughs were 48,476, and the total number of black cattle 2,07,029; these and several other very important particulars were to be found in detail in the first one hundred and fifteen columns of the Statement which accompanied Mr. Græme's Report, and to which we begged leave to refer the Honorable the Governor in Council as containing a fund of information respecting these districts.

258. With respect to the land rent of the Circar Districts, it only remained further to observe that Mr. Græme had deducted from the average resources of the villages of Gudrungapilly and Gurtumputty land valued at Star Pagodas 108-2-66, which he recommended should be relinquished and granted to the sons and nephews of Pedda Naig, late Polligar of Chergul, who suffered capital punishment for rebellion in 1805. We observed that motives of humanity and policy had actuated the Collector in making this proposition: of humanity, because although the father was a rebel and plunderer, the custom of the country and usages of the Company's Government rendered it expedient to provide for his destitute family from the lands which they once enjoyed, and of policy, because it would be the sure means of restraining the incorrigible habits which persons of this description had acquired, and although the Collector imagined that they could not contrive any very dangerous scheme against the peace of the country, yet it would, we remarked, be more consonant with true policy to prevent a crime by giving them a sub-

sistence, than to expose them to the temptation of committing it ; this amount or Star Pagoda 108-2-66, the Collector proposed to divide among the family in the following shares :—

	Pagodas per Annum.		
To Vencatapa Naid, nephew	36	0	0
To Kistum Naid, do.	36	0	0
To Mootoo Rungapah Naid, son	12	0	0
To Mootoo Venkatapah Naid, do.	12	0	0
To Ramnapah Naid, son	12	0	0

259. We remarked that the shares of the nephews were higher than those of the sons because these were yet but boys, whereas those were persons who had been engaged in active scenes of life, whom it was of more consequence to gain ; this allowance, we observed, bore the very small proportion 2 per cent. to the gross Revenue of the district of the Chergul Poligars, and we therefore recommended the proposition to the favourable attention of the Honorable the Governor in Council.

260. The Devustan Cavelly and Enam villages had been in most cases rented for 3 years in the same manner as the villages which had been always immediately under the Circar management.

261. There was a small decrease in farms and licenses arising from the abolition of certain Arrack shops which were situated too near the cantonments of Vellore and Arcot.

262. There was an increase in Customs to the amount of Star Pagodas 10,704-4-1, the greater part of this increase arose from the re-establishment of Town duties, we remarked, however, that it was satisfactory to observe that the sum of Star Pagodas 4,089-24-39 had been collected from the Frontier Chokies which were previously established.

263. The amount of receipts in Fusly 1218 from the Triputty Pagoda, under the head of offerings exceeded the Revenue derived from this source during the previous year by the sum of Star Pagodas 15,283-34-63.

264. Having thus explained the chief items of increase and decrease under each head, and the nature of the settlement which had been concluded, it only remained for us to express our satisfaction in reporting that the whole on account of Fusly 1218, had been duly realized with the exception of the small sum of Pagodas 2,317-27-33.

265. The collections on account of Farms, Licenses and Sayer were equivalent to the amount entered in the Jummabundy, viz., Pagodas 22,793-17-19, and Pagodas 15,928-2-46, but the amount entered in the Statement of Demand, Collection and Balance to the 12th July was Pagodas 18,321-2-33 only in the one instance, and Pagodas 14,141-39-61 on the other, the difference Pagodas 4,472-14-66 and Pagodas 1,786-13-65, we observed were the sums collected at Vellore by the Commanding Officer previously to the transfer of the Revenue of that place to the charge of the Collector.

Comparative Jummabundy, Columns 54 and 57.

266. We took this opportunity of expressing our satisfaction at the zeal, industry and intelligence which Mr. Ross had displayed upon all occasions, and we were happy to find that the loss of his appointment of Subordinate Collector, which was abolished in consequence of the general reduction had not damped his zeal; we therefore thought it our duty to recommend him to the favourable notice of Government.

267. The Report above recited is still under the consideration of Government.

268. In a letter from the Secretary to Government, dated the 4th March last, was enclosed "for the investigation and report" of the Board of Revenue, copy of a Petition from two persons called Vencatram Naick and Narnapah Naick.

In Cons., 13th March.

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269. These persons represented in the names of themselves and others, their claims to certain Pollams which they alleged to have been wrested from them by His Highness the late Nabob Wallajah, and granted by him in rent to the Poligars of Calastry and Bomrauze, and they offered, if the Pollams in question were sequestered and placed under their management, in conjunction with "Company's Amildars," to realize on account of the Company the full value of the Pollams, stated by them to be 70,000 Pagodas instead of the Peshcush of 10,000 Pagodas, which they remark, is the sum now paid on account thereof, by the Zemindars abovementioned.

270. On this subject we remarked that the western Zemindaries were transferred to the authority of the Company by the Treaty of 1792, and in 1802, a permanent settlement was concluded, by which the payments of the Zemindars were raised from Pagodas 71,634 to Pagodas 2,28,498, exclusive of the Revenue arising from Sayer, Spirituous liquors and Salt which was then resumed.

To the Chief Secretary, dated 24th, in Diary Cons., 25th May.

271. In the records connected with the permanent settlement, the names of some of the Pollams enumerated in the petition we observed were casually mentioned, and they were noticed as having been reduced by the Nabob, and transferred to Bomrauze and Calastry in consequence of the refractory conduct of their former possessors. It further appeared that their resources were included in those general calculations upon which the permanent settlement of the Zemindaries in question was founded.

272. We observed that under other circumstances, it would not perhaps be consistent with the policy usually pursued in the case of the acquisition of new territory to disturb the state of property as existing previously to the acquisition, but in the present instance, after the lapse of so long a period, and after the conclusion of an arrangement declaredly permanent, we observed that any attempt at such interference would obviously be highly inexpedient, if not unjust.

273. For these reasons, we stated that we had not thought it advisable to order any enquiry into the present claim which, by reviving dormant pretensions, we conceived might be productive of distrust in the minds of tributaries hitherto uncommonly exact and punctual in the fulfilment of their engagements with the Company. We stated, at the same time that we should furnish the Collector with a transcript of this explanation, that the view which was taken of the claim might be known to him, and that he might have an opportunity of adding any information which his knowledge of the circumstances might enable him to supply.

274. We were informed in answer that the Honorable the Governor in Council entirely concurred in the view which we had taken of the claims of Vencataram Naick and Narnapah Naick, which were considered to be altogether inadmissible, and that the Governor in Council also approved our intention of communicating our sentiments on the subject to the Collector.

From Mr. Greenway 3rd, in Cons., 8th June 1809.

SALEM AND BARAMAHL.

275. The Land Revenue of these districts, amounting to Pagodas 4,76,063 has been duly realized for the late Fusly 1218, with the exception of the sum noticed in the Statement accompanying our address under date the 8th instant, to the amount of Pagodas 4,800 ; for the greater part of this sum, good security has been taken ; proportion considered to be desperate amounts to Pagodas 1,052 only, for which the defaulters have been placed in confinement, in conformity with the Regulations.

In Cons., 8th January 1810.

276. The districts of Salem and Baramahl are settled in perpetuity ; but the Collector has under his charge the districts of Balaghaut and Mullapaudy, which are not settled in perpetuity. These were transferred from the charge of the Collector in the Northern Division of Arcot at the close of Fusly 1218.

277. Upon the settlement of these two small districts, we have not as yet submitted a regular report, but from the Statement D accompanying our Address of the 8th instant, your Lordship will have seen that their Jumma for Fusly 1218 amounted to Pagodas 50,007-7-43, which exceeds the Jumma of Fusly 1217 in the sum of Pagodas 1,950-32-14, and has been punctually realized.

SOUTHERN DIVISION OF ARCOT.

To Government, in Cons., 7th September 1809.
From Mr. Ravenshaw, 1st June, Cons., 7th August 1809.

278. Under date 9th September last, we had the honor to submit for the information of the Honorable the Governor in Council the settlement formed by Mr. Ravenshaw of the Revenues of the Southern Division of Arcot for Fuslies 1218, 1219 and 1220.

279. The Statements which accompanied Mr. Ravenshaw's Report, exhibited a gross Land Revenue, including Farms and Licenses from the Southern Division of Arcot Proper, and the District of Cuddalore and Pondicherry for Fusly 1218, of Star Pagodas 592,156-13-41, being a nett increase upon the settlement of the former year of Star Pagodas 37,749-26-69, as was explained in the subjoined Comparative Statement.

Southern Division of Arcot Proper.	5,63,347	13	38
Cuddalore and Pondicherry.	28,809	0	3
	5,92,156	13	41

Abstract Comparative Statement of the Revenue of Southern Division of Arcot, Cuddalore and Pondicherry for Fuslies 1217 *and* 1218.

	Fusly 1217. Land Revenue.			Farms and Licenses.			Total.			Fusly 1218. Land Revenue.			Farms and Licenses.			Total.			Increase.			Decrease.		
	S.	Pags.	F. C.	S.	Pags.	F. C.	S.	Pags.	F. C.	S.	Pags.	F. C.	S.	Pags.	F. C.	S.	Pags.	F. C.	S.	Pags.	F. C.	S.	Pags.	F. C.
Southern Division of Arcot ...	5,18,345	8	18	3,901	30	20	5,22,246	38	38	5,69,299	5	60	4,048	7	58	5,63,347	13	38	41,100	20	0	...	...	...
Cuddalore	16,251	33	42	4,148	13	75	20,400	2	37	16,661	0	10	1 732	18	50	17,793	19	10	...	...	...	2,606	28	27
Pondicherry	9,018	26	7	2,741	7	50	11,759	33	57	7,121	25	53	3,881	0	30	11,015	25	73	...	...	...	744	9	84
Total...	5,43,615	24	67	10,791	6	65	5,54,406	31	32	5,82,491	31	73	9,661	26	48	5,92,156	13	41	41,100	20	0	3,350	38	11
Deduct Decrease ..																			3,350	38	11			
Nett Increase																			37,749	26	69			
Fusly 1217...										5,43,615	24	67	10,791	6	65	5,54,406	31	32						
Increase...										38,876	7	6	1,126	20	17	37,749		69						

280. We proceeded to explain concisely the principles upon which the system of village rents had been introduced by Mr. Ravenshaw.

281. The head inhabitants were invited to farm their own villages, and in general their offers were accepted; in some cases, however, when they refused or neglected, the rent was given to the inhabitants of their villages; we remarked, however, that some villages remained under Auvani, no person having offered to rent them.

Villages rented for three years.

Circar villages...	3,652 2/16
Resumed Inam villages	39 14/16
Do. Mokassah, do.	51
Total rented villages...	3,742 12/16

2-34

Villages not rented.

Shotriem villages	81 5/16
Deserted do	59
Circar do under Aumani	105
Total villages not rented...	245 5/16
Total villages...	3,988 5/16

282. A few offers higher than the rent assessed upon the villages were rejected, because the candidates appeared to have paid too little attention to the risk of a triennial lease.

283. The Collector took the precaution of making the renters give security. This precaution became the more necessary, because in the case of failure the land or farm itself be observed could be little security under so short a lease; and the property of the farmer only, not the crops and other property of the inferior ryots was liable to distraint.

284. The amount of the rent of each village was fixed upon a consideration of the average collections of seven years. The collections of Fusly 1217, and the extent of waste susceptible of immediate cultivation.

285. If the rent of the previous year Fusly 1217 exceeded the average, and there was plenty of waste in the village, the triennial rent was fixed at one-sixteenth above that of last year.

286. If the collections of Fusly 1217 exceeded the average, but there was little or no good waste; the triennial rent was fixed at the amount of the rent of the last year.

287. If the collections of Fusly 1217 fell below the average and there was no waste land, the rent was fixed at the amount of that paid last year.

288. If the collections of Fusly 1217 fell below the average and there was much good waste, the rent was raised one, two or even three-sixteenth nearer the average, in proportion to the value of the waste.

289. If there was so great a difference between the average and the collections of Fusly 1217, that these rates were totally inapplicable, the amount of the rent was determined upon the result of a general enquiry into the state of cultivation and the circumstances of the villages.

290. In this manner the general principles inculcated in our orders dated 28th July 1808, and in the specific instructions which Mr. Ravenshaw's letter of the 15th February 1809 drew from us were applied to each village in the Southern Division of Arcot.

291. The average collections of former years, the collections of Fusly 1217, the extent of waste land in each village and the settlement formed for Fuslies 1218, 1219 and 1220 were detailed in the full and satisfactory Statements which accompanied Mr. Ravenshaw's Report, and to which we begged leave to refer.

292. By a reference to these Statements it appeared that the collections of Fusly 1211, the first year of the Company's Government amounted to Star Pagodas 4,85,029-33-5; of Fusly 1212 the year of the highest assessment to Star Pagodas 6,67,497-1-32; of Fusly 1216, the year of the lowest to Star Pagodas 3,61,506-24-57; of Fusly 1217, the last year of the average to Star Pagodas 5,04,227-5-17; the average of seven years' collections amounted to Star Pagodas 5,04,284-14-9

293. The villages which had been rented on triennial lease were to pay in Fusly 1218 Star Pagodas. 5,32,037-35-38
Those retained under Aumani paid a nett rent of Star Pagodas... ... 22,452-35-10
The total amount of rent of Fusly 1218 was therefore Star Pagodas ... 5,54,490-25-48
Add Shotrium 4,395-25-12
Do. Peshcush 413-0-0
5,59,299-5-60

294. The villages which had been rented on triennial lease were to pay in Fusly 1290 Star Pagodas 5,38,077-36-72, and in Fusly 1220 Star Pagodas 5,38,137-2-30 and inclusive of Shotrium and Peshcush Star Pagodas 5,42,886-17-4 in Fusly 1219, and Star Pagodas 5,42,945-27-42 in Fusly 1220 which was Star Pagodas 6,040-1-34 more than the amount of the first year's rent.

295. The amount derivable in future years from the unrented villages, could not be certain, however, as there was every reason to hope that the country was recovering fast from the state of poverty and desolation to which it had been reduced by an exorbitant assessment and a year of famine, we expected that there would be an increase of Revenue from these villages.

296. It was necessary to explain that the general principles upon which the settlement had been formed, and which we had already stated could not be observed in every instance, if it had been possible to determine the amount of the rent of every village of seven years, the collections of Fusly 1217, and the quantity of available waste land, the rent in the Southern Division of Arcot Proper, would have amounted to Star Pagodas 5,62,975-7-53½; but as circumstances rendered a remission necessary in certain villages, the actual Land Rent in Fusly 1218 amounted to only Star Pagodas 5,54,490-25-48, the difference, or Star Pagodas 8,484-27-5½, consisted of two items of a remission which it became necessary to grant in certain rented villages in which the cultivation of the present was less than that of the former year, amounting to Star Pagodas 3,974-42-17, and of a difference in the settlement of other villages which no person offered to rent, amounting to Star Pagodas 4,509-29-63½. The low price of grain, the want of improveable waste and the poverty of the inhabitants were the causes of this difference.

Fusly 1218—Southern Division of Arcot Proper.
Land Rent as above ... ...5,59,299-5-60.
Farms and Licenses, 80 ... ...4,083-7-58.
5,63,347-13-38

297. Considering however the calamities, the changes of management, the exorbitant settlement of Fusly 1212, and the disastrous season of Fusly 1216, which had contributed to impoverish if not to desolate these districts, we had every reason to be satisfied with the amount of the Settlement of Fusly 1218, and we hoped that the moderate increase of the rent of the two succeeding years would invigorate the sources of industry.

298. The rent of Fusly 1218 exceeded the collections of Fusly 1211 in the sum of Star Pagodas 69,460-37-43; the collections of Fusly 1216 in the sum of Star Pagodas 1,92,984-0-71; the collections of Fusly 1217 in the sum of Star Pagodas 50,263-20-31, and the average collections of seven years from Fusly 1211 to Fusly 1217, in the sum of Star Pagodas 50,206-11-39. The collections of Fusly 1212, indeed, amounted to Star Pagodas 6,67,497-1-32, and exceeded the amount of the present settlement by Star Pagodas 1,13,006-20-64; but the settlement of that year we observed was confessedly too high and the rigid collection of so exorbitant a Revenue produced the most serious misfortunes to the inhabitants and detriment to the permanent sources of Revenue.

299. It appeared by the Statement No. 21 that the greatest extent of cultivation in any one of the last seven years was cawnies 3,87,382-10½; the least was cawnies 1,78,882, and the cultivation of the last year Fusly 1218, according to the accounts of the Curnum was extended to cawnies 3,19,97 being cawnies 68,185 less than the greatest extent of cultivation.

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300. As the extent of cultivation had not been ascertained with so much accuracy as the former Ryotwari mode of management rendered necessary, and as the interests of the inhabitants usually lead them to attempt to conceal the full extent of cultivation, Mr. Ravenshaw concluded that the real extent of the cultivation of Fusly 1218 was greater than the quantity stated by the Curnums. Of the greatest annual cultivation, cawnies 3,87,382, the dry or poonja amounted to cawnies 2,73,442-3¾, the nunjah or wet to cawnies 1,10,540-9½, the garden to cawnies 3,399-13¼, of the least annual cultivation cawnies 1,78,882, the poonja or dry were cawnies 1,42,146. The nunja or wet cawnies 35,571,1½, and the garden cawnies 1,164-15½, and of the whole reported cultivation of Fusly 1218, or cawnies 3,19,197, the poonja or dry were cawnies 2,29,799, the nunja or wet were cawnies 87,071, and the garden were cawnies 2,327. The waste in Fusly 1218 was stated at cawnies 9,14,928, of which cawnies 8,07,655 were of dry, and cawnies 1,07,273 of wet land.

301. We remarked that there was, perhaps no other part of the territories under this Government which contained so much improveable waste as the Southern Division of Arcot, and it was to be expected that under the present fixed and moderate assessment, the stock and spirit of the ryots would be increased and invigorated to such a degree that if the seasons proved favorable, the whole of the land which had been waste for so many years that it was overgrown with jungle would be soon brought under culture, and although the Report of the Curnums might be calculated to deceive, and the extent of cultivation of the present year might be much greater than was stated, yet, considering the high rates of Teerwa which certainly prevailed formerly to the discouragement of the agriculture of this Province, we thought that the rent of the present year bore a fair proportion to the estimated extent of cultivation and probable produce of the season; an higher assessment would, we thought, have shut out the hope of improvement; a lower would have injured the Revenue without a certainty of improving the condition of the people. If the seasons should prove good, there was, we stated every reason to suppose that the amount of the settlement would be realized; if the seasons were unusually bad, remissions would doubtless become necessary, but we conceived, that the chance of bad seasons by no means constituted a reason for a lower settlement, because in good seasons the farmers could easily pay the present assessment, whereas if extraordinary calamities should befal the Province a much lower settlement would not render remissions unnecessary.

302. The Circar waste lands in Fusly 1217 amounted to cawnies 9,59,207, and as the extent and capability of these lands had been calculated in fixing the amount of the rent of each village, the due realization of it would, we observed, in a certain degree depend upon the successful cultivation of them.

303. Of the total number of cawnies of waste in Fusly 1217, the land cultivated 4 years ago and consequently capable of immediate occupation, extended to cawnies 1,25,553. Of which the poonjah or dry amounted to cawnies 1,01,056, the nunjah or wet to cawnies 23,167, and the gardens to cawnies 1,329: the land not cultivated for several years amounted to cawnies 8,33,653-6¾, of which there were of dry cawnies 7,39,529-11, and of wet 94,123-12¾.

304. As we had reported so frequently and so fully upon the Revenues of this Province particularly in our Report upon the settlement of the preceding Fusly, explaining the causes o the fluctuation of the Revenue, we deemed it unnecessary to dwell much longer upon the subject of the land rent of this Province,

305. We could not, however, pass over the 40th Para. of Mr. Ravenshaw's Report withou observation. In this Para. the Collector forcibly pointed out the grievances which the inferio ryots sustained from the oppression of the Renters, and the tedious process of law, not as th *probable* effect of the present system, but as evils already felt. It was, we remarked, the duty o the Collector and of the Board of Revenue to point out with freedom the grievances of the ryots It was from a confidence in the prompt and efficient redress which the Courts would afford to th ryots that we were induced to propose the system of village rents. In our address to Governmen of the 25th April 1808, in which this subject was fully discussed, and this system proposed, w observed that "the protection of the ryots would be transferred to the Courts of Judicature "and we confided in the zeal of the Judges for justifying our recommendation of a system i "which so much depends upon the prompt and efficient administration of Justice."

306. As we considered the appointment of Commissioners under Regulation XVI. 1802 t be absolutely necessary for the prompt transaction of Revenue affairs, and to afford hopes of remedy for the evils pointed out by the Collector, we made known to him the recent orders Government on a similar reference from the Collector at Trichinopoly, and directed him to appl to the Court that his Tasildars might be appointed.

307. In the 42nd and subsequent Paras. of his Report, Mr. Ravenshaw made several judici ous observations upon the probable effect of the system of village rents upon the district unde his authority, not with a view (as he explained) to prove that the system was bad, but to guar against inconveniences, and suggest improvement of which it was susceptible in common with a other, particularly all other novel arrangements.

308. We thought it unnecessary at present to dwell upon the inconveniences or advan tages of the system, but we observed that when the lease expired, we should avail ourselves of th suggestions of three years' experience to alter what was bad, and to continue, improve and exten what was good.

309. The Survey which had been proceeding for sometime past, it was expected would b concluded by the close of the late Fusly; we observed, however, by the estimates for the curren year that a few Surveyors had been retained to complete the accounts, but the expense wa very trifling. By the same estimates we had the satisfaction to observe a nett decrease in th charges of Fusly 1219 compared with the charges for Fusly 1218 to the amount of Pagoda 48,505-35-56; it was true, we observed, that had the Ryotwary system continued, a large portion of the reductions would have been effected, but the amount would not have been s

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considerable as we should hereafter have occasion to notice in submitting the estimates for the current Fusly.

Fusly 1218, Cuddalore.

Land Revenue	16,061	0	40
Farms and Licenses	1,732	18	56
	17,793	19	10

310. The land rent of Cuddalore including Farms and Licenses was settled at Star Pagodas 17,793-19-10, the land rent of the whole district had been before permanently settled except the Cuddalore estate. Respecting which it was necessary to remark that as no person had agreed to pay the permanent Jummah assessed upon it, the villages composing this estate had been rented for Star Pagodas 4,140-10-35, which sum, although less than the assessment fixed upon the estate was not only as much as could be got for it, but as much as it appeared to be worth.

Fusly 1218, Pondicherry.

	S. Pags.	F.	C.
Land Revenue ..	7,131	25	53
Farms and Licenses... ...	3,884	0	26
	11,015	25	73

311. The leasing system was also extended to the district of Pondicherry, and we approved of the reasons which induced the Collector to adopt this mode of settlement and of the provisions under which he had introduced it.

312. We observed that we had directed the Collectors to report separately upon the Revenue arising from Town duties, Abkarry and Salt, and that we should address Government separately upon the subject of these sources of Revenue so soon as the accounts which we had required should be completely received.

313. The Abkarry Revenue was included in the Jummabundy, of which an abstract had been given above under the head of Farms and Licenses. The estimated receipts from Town duties, Betel and Tobacco and Salt not included in the Jummabundy were as follows:—

	S. Pags.	F.	C.
Town duties...	6,833	0	0
Betel and Tobacco	9,431	6	30
Salt	34,236	30	50
Total...	50,500	37	0
Add Land Revenue and Licenses as above stated	5,92,156	13	41
Total expected Revenue...	6,42,657	5	41

314. We subjoined the following abstract of the Demand, Collection and Balance of current Revenue to the 12th July, whence it appeared that the receipts from Salt and Sayer had exceeded the estimate, and that the total Jumma for Fusly 1218 was in consequence raised to Pagodas 6,44,799-19-54; that the collections within the Fusly amounted to Pagodas 6,33,987, leaving a balance of Pagodas 10,802-19-54, the principal part of which was under the head of Land Revenue, and would, we had no doubt be speedily realized.

	Collection of Current.												Balance of Current.											
	Demand of Current.																							
	Southern Division of Arcot.			Cuddalore.			Pondicherry			Total.			Southern Division of Arcot.			Cuddalore.			Pondicherry			Total.		
	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.	S. Pgs.	F.	C.
Land Revenue Rent, ...	5,59,299	5	60	16,061	0	40	7,131	26	52	5,82,491	31	52	5,49,075	19	42	15,873	37	72	6,915	155		5,71,864	212	
Farms and Licenses	418	32	1	3,702	15	1	7,165	11	65	11,306	13	60	403	32	1	3,702	15	1	7,179	23	64	11,285	27	65
Abkarry... ...	3,325	20	57	965	15	0	3,315	0	0	7,912	35	57	3,465	9	28	967	38	40	3,315	0	0	7,745	19	03
Salt Revenue ...	24,346	4	52	6,931	23	54	2,908	24	29	35,036	7	55	24,246	4	52	6,931	23	54	3,068	24	29	35,036	7	55
Sayer Revenue ...	2,772	10	42	2,461	41	25	2,768	13	62	8,002	20	49	2,772	10	42	2,461	41	25	2,768	13	62	8,002	20	19
Total...	5,90,225	28	52	30,125	5	40	24,385	26	48	6,44,799	19	54	5,79,063	5	52	29,937	21	22	24,056	20	43	6,33,057	0	0

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315. Before we concluded this Report, we deemed it necessary to request the particular attention of the Honorable the Governor in Council to the circumstance of the Revenue from Devastaun lands not having been included as heretofore in the amount of the Jumma, it being intended that a separate account should be kept of the receipts and disbursements on this account, in order that the real extent of the charge for the support of religious institutions might be the more readily shown.

316. This arrangement, which was noticed in our address under date the 28th November 1808 took place in consequence of the Resolutions of Government on a proposition to that effect, contained in a Report of Mr. Hodgson relative to the Province of Coimbatore, a copy of the Circular Orders which were issued by the Board on this subject was submitted for the further information of the Honorable the Governor in Council.

Resolutions of Government, 27th November 1807, in a letter from Mr. Greenway, 28th November 1807, in Cons., 28th January 1808.

317. But though by the adoption of this arrangement as well in the Province of Arcot as in other districts, the amount of the Jumma was reduced, we had every reason to believe that the collections in the late Fusly 1218, would, notwithstanding exceed the collections of any former Fusly.

318. We remarked that we waited only the receipt of the Statement of Demand, Collection and Balance of the Nellore District to submit a general abstract account of the collections and balances to the 12th July, and intimated our intention hereafter to submit a similar account monthly, taken from the Statements of Demand, Collection and Balance of the several Collectors.

From Mr. Gahagan, in Cons., 16th November.

319. In reply to the Report above recited, we had the honor to receive the orders of your Lordship in Council under date the 30th September last.

320. Your Lordship in Council was well pleased to observe that the principles laid down in our circular instructions of the 28th July 1808, and the specific orders subsequently issued by us for the guidance of the Collector in concluding a triennial settlement for the Southern Division of Arcot, had been so successfully applied by that gentleman in effecting the terms of the lease, and although the total amount of Revenue was low, the sum resulting from the principle of estimation assumed by the Collector, it was yet satisfactory to observe that the Jumma now fixed exceeded the average of the former seven years, and that an immediate increase from the Land Revenue and Farms and Licenses had been obtained to the extent of Star Pagodas 37,749-26-69 above the settlement of the preceding year.

321. Your Lordship in Council accordingly confirmed the settlement concluded by the Collector for Fusly 1218, amounting to Star Pagodas 5,92,156-13-41 inclusive of the Revenues of Cuddalore and Pondicherry; your Lordship observed with satisfaction that by the additional items of Salt, Sayer, Betel and Tobacco, not included in the Jummabundy, the aggregate Revenue of the late Fusly was calculated at Star Pagodas 6,44,799, and that excepting Pagodas 10,812, also in course of collection, the whole had been realized within the year.

322. Of the above stated settlement, the villages rented in triennial lease, your Lordship remarked were to pay in the first year Pagodas 5,36,846, your Lordship in Council was also pleased to confirm the amount settlement of the rented villages for the second and third year of the lease, being for Fusly 1219 Star Pagodas 5,42,886-17-4, and for Fusly 1220 Star Pagodas 5,42,945-27-42, inclusive of Shotrium and Peshcush.

323. As the number of villages remaining unsettled was small in proportion to the number for which a lease had been already concluded, and as the Collector stated that he had succeeded in renting some of the Aumani villages since closing the Jummabundy accounts, your Lordship in Council trusted that it might be practicable to dispose of the remainder in the course of the current Fusly for the unexpired period of the lease, where the general result of the settlement had been so favorable, keeping a few villages under the immediate management of the Collector until offers nearly adequate to the estimated assessment should have been obtained seemed to your Lordship to be unadvisable.

324. Your Lordship in Council approved of the Collectors having taken security from the Renters respectively for the due performance of their engagements, and generally of the Puttah proposed to be issued to the Renters.

325. The solicitude evinced by the Collector for the protection of the inferior ryots from the extorsive acts of greedy Renters was considered to be creditable to that officer, and your Lordship remarked that there could be little doubt that frequent examinations into the accounts of the Kurnums under the immediate superintendence of the Collector, together with the advantage of employing the Tahsildars as Commissioners, would tend in a great degree to preserve to the ryots the means of procuring prompt and efficient redress; your Lordship in Council accordingly approved our having directed the Collector to apply to the Court for the appointment of his Amildars as Commissioners.

326. Your Lordship in Council concurred in our approval of the reasons which induced the Collector to extend the lease system to the district of Pondicherry, and confirmed the settlement both of that district and of Cuddalore, the former at Star Pagodas 11,015-25-73, the latter at Star Pagodas 17,793-19 10.

327. It was satisfactory to your Lordship to observe that the Salt and Sayer Revenues had exceeded the estimate, as these branches of Revenue, however, would become a subject of distinct report, it was considered unnecessary to advert particularly to them in the present instance.

328. Your Lordship in Council stated that you would expect to receive from us a Statement of the expenses incurred in the Survey of the Southern Division of Arcot when brought to a conclusion, along with the Report of the Collector upon that subject, meanwhile your Lordship in Council was well pleased to observe that so considerable a reduction had been effected in the estimated charges for Fusly 1219.

Pagodas 48,505.

329. In a letter from the Chief Secretary to Government, dated the 28th December 1808, a Petition was transmitted to us addressed by vakeels in behalf, and on the names of Allapah Coorumba Gounden and Chiuniah Coorumba Gounden, relative to certain villages situated in the mountainous tract on the South Western border of the Arcot Province, which the Petitioners represent to be held free of assessment, without any title or authority, and for which they offered to pay a yearly rent of 6,000 Rupees, provided assistance were afforded to them in ejecting the present occupants.

In Cons., 2nd February 1809.

330. The Petitioners, it appeared, were relatives of one of the Gours, by whom several of the villages in question were held, and claimed a right to joint possession: it appeared, moreover, that it was in consequence of their having been deprived of their alleged right, that they had been induced to come forward with the proposition above stated.

331. With the view of being enabled to afford to the Honorable the Governor in Council such explanation as the nature of the subject might admit, a copy of the Petition was transmitted to the Collector, from whose reply submitted under date the 21st June last, it appeared that all the information he possessed was "that the villages were situated on the high hills above Sunkrapoor, and that they had been held rent free time immemorial by Sadia and other Gours." He observed, moreover, that on the records of his office "there was no account whatever of their "number, Revenue or the title under which they were held, and that when the Petitioners com-"plained to him, it appearing that they were induced to do so in consequence of some dis-"pute with their relations in possession he had recommended to them to settle it amicably."

332. We presumed that it would not be thought expedient to disturb the tenure upon which, probably for valid reasons, the lands had been so long held, and with regard to the dispute which appeared to have produced the Petition, we remarked that it would also perhaps be best to leave it to be accommodated in the manner noticed by the Collector.

From the Secretary to Government, 19th, in Cons., 27th July 1809.

333. In these sentiments the Governor in Council concurred.

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TANJORE.

334. Under date the 19th April last we had the honor to submit to the Honorable the Governor in Council a letter from the Collector of Tanjore, whence we learnt that of the villages, in number 941, to which the triennial settlement was not extended in Fusly 1217, the Collector had, in the then current year 1218, effected a decennial settlement in 575 villages, upon grounds nearly similar to those on which the triennial settlement of villages in the previous year had been concluded.

To the Chief Secretary to Government, in Cons., 17th April 1809.

From Mr. Wallace, dated 23rd March, in Cons., 3rd April.

335. We were further informed that in 303 villages in consequence of the refusal of the Meerassidars to incur the risk of a lease, though for the short period of two years, the Collector had been induced to conclude an Annual Settlement, while in the remaining 63 villages, it appeared that the Meerassidars had refused a rent even for one year, though the Collector took for its basis "the actual state of the crops, and to counterbalance any deficiency of price, owing to a "very abundant harvest, an undiminished warum."

336. The Collector entered into a full, and, as we conceived a very satisfactory explanation, of the causes to which the opposition thus partially made to the establishment of village rents on lease were to be ascribed.

337. We explained that though the great majority of Meerassidars in Tanjore are immediately concerned in the cultivation of their lands, there are some whose concerns extend no further than the receiving their allotted proportion of the produce, without contributing thereto either by the labour, stock or otherwise.

338. According to the Report of the Collector, it was the villages of which the Meerassidars were so circumstanced that the greatest difficulties in establishing the rent had been experienced: a preference was naturally given to a system which continued to them an exemption from risk of every kind; and the authorized reduction of ten per cent. in the warum of those who might refuse to rent, had been found on experience to be quite insufficient to overcome the preference adverted to since the remaining nine-tenths, amounted in the aggregate to considerably more than that which they enjoyed under the Native Government.

339. If by thus resisting the general plan laid down for the administration of the Revenues, they should succeed in obtaining what they had usually considered to be the ultimate resort, namely, a division of the produce, the Collector was of opinion that on the expiration of the present triennial and decennial leases, very considerable difficulties would be generally opposed to their renewal.

340. It was not hence to be inferred that the present rents were burthensome, the Collector declared that he had not heard of their giving rise to any discontent, and the circumstance of their being punctually discharged, we considered to be a satisfactory indication that they were not oppressive.

341. It was nevertheless certain that there existed a great predeliction for the system of Aumani, and the Collector was therefore of opinion that the distinction between those who did rent, and those who would not rent their lands should be broadly drawn, for, with respect to the present authorized reduction of warum, he stated as before observed, that it was not sufficient, as an inducement either to the Meerassidars, to forego their preference to Aumany, or to others, for the sake of receiving the amount of the reduction, to undertake the trouble and responsibility of the rent.

See Collector's letter, Paras. 9 and 10.

342. On a consideration of these circumstances, the Collector submitted the following propositions,—1st, that where Meerassidars should consent to undertake the rent of their villages, the full high warum as fixed by the latest orders, should be taken as an invariable standard; 2ndly,

that where Meerassidars immediately concerned in the cultivation or their lands should refuse to rent them, they should be entitled only to a warum of ⅔ths of the actual produce, leaving the remaining ⅓ths to the Circar or person undertaking the rent; and 3rdly, that where Meerassidars not concerned in the cultivation of their lands should refuse a rent, the full Paragoody warum should continue as at present to be given up to the Paragoody* cultivators, and the whole of the remainder be taken by the Circar or Renter, allowing to the Meerassidars a stipend equal to 10 per cent. of such remaining produce, either in grain or money.

* The warum of Paragoody cultivators, or under-farmers, amounts on an average to about 25 per cent.

343. The Collector observed that "the foregoing plan, while it held forth a liberal encour-"agement to the body of Meerassidars to undertake the rent of their lands, would leave those "of that body, who might refuse to take such a responsibility on themselves (but who were at the "expense, trouble and risk of cultivating their own lands) in the possession of as a high propor-"tion of the produce, nearly as they enjoyed under any period of the former Government, and free "from all the ready money contributions to which they were then liable; and that it would affect "with any degree of severity, only those, who from habits of idleness chose to become *declaredly*, "what they already were in fact, pensioners on the produce of their lands."

344. Although we considered it to be desirable that the principle of village rents, adopted by Government should be supported by every practicable means, and in consequence every possible encouragement held out to the Meerassidars to engage for the rent of their respective villages, we were of opinion that the Meerassy rights in a country where they had been so explicitly declared as in Tanjore, ought to be cautiously interfered with, and we observed therefore that we would by no means recommend that the third proposition of the Collector should be adopted, but considering the fair grounds upon which the Collector had calculated the terms of rent which he proposed, it appeared consistent both with equity and policy that the warum, in cases where rent upon those terms might be absolutely refused, should be reduced as low as the experience of former mamool would authorize it, and which the Collector stated would not be exceeded by reducing it to ⅔ths of the actual produce.

345. We accordingly proposed that the Collector should be authorized to reduce it to hat rate in all cases where the Meerassidars might refuse to rent, and that such reduction should be publicly noticed, which we trusted would prove a sufficient inducement to other persons to engage for the lease if the Meerassidars should persist in their refusal.

346. We proposed in the meantime to convey to the Collector our acquiescence in the measure to which he had resorted for securing the crops of the villages in question.

347. We were informed in reply that the obstacles which had been opposed to the introduction of the system of village rents were accounted for in the letter from the Collector upon grounds which appeared to have suggested the measures of counteraction which he had recommended, and upon a due consideration of the arguments urged by Mr. Wallace, the Governor in Council was disposed to believe that considerable inconvenience might result from conceding too much to the indolent Meerassidars who refuse to enter into any engagements for their lands, while the measure which Mr. Wallace had recommended of limiting their advantages to 10 per cent. of the cultivator's share of the produce, it was observed, could if adopted, be felt by those only who should continue refractory, and if accompanied by a public declaration, that it should be in their option to enter into engagements for their lands at the expiration of the present settlement, it could not subject them to any material hardship.

From the Secretary to Government, dated 24th May, in Diary Cons, 1st June 1809.

348. Upon these grounds the Governor in Council was pleased to authorize the adoption of the measure recommended by Mr. Wallace with the qualification above stated.

From Mr. Wallace, dated 8th, in Cons., 20th July 1809.
From do. 11th do. 27th November.
To do. 27th do 27th do.
From do. 7th, in Cons., 14th December.

349. For the result of the settlement of Fusly 1218, as we have not yet addressed Government upon the subject, we beg leave to refer to the Collector's Report and to the further correspondence noticed in the margin. An Abstract Statement thereof is also hereunder inserted.

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	Fusly 1218.														Fusly 1217.														Increase.														Decrease.											
	Land Rent including Pitchay and Curcuna Sotumtrums.			Licenses.			Customs.			Salt.			Total.			Land Rent including Pitchay and Curcuna Sotumtrums.			Licenses.			Customs.			Salt.			Total.																											
	S. Pags.	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.	S. Pags.	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.	S. Pags.	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.	S. Pags.	F.	C.
Tanjore	9,71,763	18	49	13,931	34	6	25,150	0	0	29,640	17	1	1,04,050	24	55	9,60,905	24	72½	10,407	8	5	1,026	23	34	19,232	16	76	9,91,731	25	0	6,033	26	57	4,126	7	8	11,173	18	7½	4,106	8	1	1,024	1	0	10,464	9	1	26,343	24	113	1,47,768	34	40
Nagore and Negapatam	63,524	32	27½	2,836	31	10	7,700	0	0	5,527	43	30	79,618	16	62½	63,024	9	22	2,147	42	0	...	...	...	3,994	19	62	69,186	19	4																								
Devicottah	5,949	21	35	...	...	...	...	...	...	75	39	66	5,125	16	11	5,635	18	5	44	20	0	...	...	...	113	764	5,197	43	59																								
Carrical District	4,893	19	7½	618	11	25	2,150	0	0	4,123	17	52	11,785	3	4½	5,035	23	7	599	27	0	...	...	...	2,993	31	50	6,653	26	57																								
Total	10,45,779	1	34	17,485	81	40	35,000	0	0	30,307	27	59	11,37,032	15	53	10,34,600	28	29½	13,369	3	5½	1,026	23	34	26,343	24	113	11,37,032	15	53																								
Deduct Decrease	11,173	18	7½	4,116	27	6½	33,973	21	46	13,024	3	57	62,302	25	13																																									
Nett Increase	10,34,606	28	20½	13,369	3	5½	1,026	23	34	26,343	24	113	10,74,729	34	40																																									
Fusly 1217																10,34,600	28	29½	13,369	3	5½	1,026	23	34	26,343	24	113	10,74,729	34	40																								
Increase																11,173	18	7½	4,116	27	6½	33,973	21	46	13,024	3	57	62,302	25	13																								
Decrease																															72	27	48																		

350. Under date the 17th September 1808 we had the honor to submit a letter from the late Principal Collector of Tanjore and Trichinopoly, recommending that a mark of public favor should be bestowed on Hussain Khan, the person who for several years had commanded the Sibbandy armed Peons in those Provinces.

To Government, in Diary Cons., 19th September 1808. From Mr. Wallace, dated 11th, in Cons., 28th July 1808.

351. The services of Hussain Khan, as described in the Collector's letter, did not appear to be of an ordinary nature; at the same time we observed that the grant which the Collector had proposed, of 80 or 100 cawnies of land, on Shotrium tenure was apparently intended rather as a mark of honor than as a source of emolument, for by this tenure the lands might be assessed at any amount, nearly approaching the full rent; and that the Collector had not in view to propose any other than a high assessment, we remarked must be inferred from his observation, that the Revenue from the lands would not be materially affected by the alienation.

352. We submitted the case, with these observations, for the consideration of the Honorable the Governor in Council, and we were informed in reply, under date the 29th October 1808, that the Governor in Council had resolved to grant 80 cawnies of land to Hussain Khan, as a mark of public approbation, and desired that the selection of the ground, and the amount of the proposed Shotrium rent might be reported.

From the Secretary to Government, in Cons., 21st November 1808.

353. This resolution having been communicated to the Collector we received, and under date the 3rd August last submitted a letter from him in reply, the average rent of the land selected amount to Pagodas 340-1-30, one-third of which, or Pagodas 113-15-36¼ was the amount which Mr. Wallace recommended should be fixed as the Shotrium rent.

From Mr. Wallace dated 10th, in Cons, 27th July 1809. To the Chief Secretary to Government, in Diary Cons., 7th August 1809.

354. The Governor in Council was pleased to confirm the grant upon the rent proposed but as we had recommended that in conformity with the general rule Government had declared its intention to adopt, that the grant should be limited to three lives, we were desired to ascertain and report the names of the persons whom Hussain Khan might wish to include in the grant which has been done accordingly.

From the Secretary to Government, 23rd August, in Cons., 7th September.

TRANQUEBAR.

355. We had recently the honor to submit to Government the Report of the Commissioner at Tranquebar upon the Revenue of the Danish Territories of which he has the engagement; also a subsequent letter from that gentleman dated 1st instant.

To Government, dated 8th, in Cons., 8th January 1810. From Mr. Kelso dated 22nd September, in Cons., 2nd October 1809. From Mr. Kelso dated 1st, in Cons., 8th January 1810.

356. It appeared from the Statements which accompanied these letters that the gross Revenues of Tranquebar for Fusly 1218 amounted to Star Pagodas 16,149-7-77, being an increase above the average Revenue of the previous five years of Star Pagodas 6,222-41-11 as shewn by the annexed Statement:—

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	Average of 5 years.			Amount in Fusly 1218.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Rent	1,569	39	30	3,159	21	43	1,580	27	13	...	..	...
Customs { Sea	1,221	17	12	606	18	33	...	...	...	613	43	54
Customs { Land	2,899	42	14	1,924	15	2	...	...	...	170	27	13
Farms	4,105	11	45	3,753	32	32	...	...	...	351	24	13
Rents	129	36	45	141	25	1	11	31	34	...	...	...
Salt	...	...	..	6,558	32	51	6,558	32	51	...	...	...
	2,926	11	16	16,149	7	77	2,160	1	20	1,937	4	79
Deduct Decrease...	...	...	...	...	...	...	1,937	4	79	...	...	...
							6,222	41	11			

357. The increase upon the land Revenue was chiefly owing to a more advantageous sale of the Government share of the paddy than was expected by the Commissioner from the measures suggested in our letter under date the 12th September 1809, directing him to sell it by wholesale at not less than 20 Pagodas per garce and eventually to sell it by retail. There was also a small sum of Star Pagodas 73-32-30 arising from the sale of surplus paddy which had been brought to account as extra Revenue, and would, if added to the other ordinary items of Revenue raise their amount to Star Pagodas 16,222-40-27.

358. The decrease which in the amount of Sea and Land Customs and Farms, was occasioned by the stagnation of trade and the impoverished state to which the settlement of Tranquebar had been reduced, by the events of war.

359. The Revenue derived from Salt amounting to Star Pagodas 6,558-32-51 was owing to the monopoly; the construction of depôts in the interior, there is some reason to expect will diminish the amount derivable from this source of Revenue at Tranquebar by diminishing the trade in Salt. We remarked, however, that at the transfer of so pregnant a source of Revenue, there was for obvious reasons no occasion to be discontented. It was the amount derived from Salt that had swelled the Revenues from the Tranquebar territories, which, notwithstanding the increase under the head of Land Revenue we observed would have otherwise fallen below the ostensible, and probably more considerably below the actual average Revenue of former years.

360. Adverting to the very trifling amount of the Revenues of Tranquebar, to the local situation of that settlement with respect to Tanjore, to the trouble which a separate channel of communication and separate sets of accounts occasion, and to the facility with which the Collector of Tanjore could make his arrangements with respect to the Salt monopoly, were the Revenues of Tranquebar placed under his management, we had no scruple in recommending that they be immediately transferred to Mr. Wallace.

361. Mr. Kelso in his letter of the 22nd September last contended that the Revenues of Tranquebar could not be so efficiently nor so economically collected by the Collector of Tanjore as by the Commissioner chiefly, upon the ground of the personal attention which the Commis-

sioner from his being on the spot could give to the subject. This argument we observed migl be extended to other places where the Commercial Resident, Paymaster, or other resident publ functionaries might be directed to take charge of the Revenue affairs of the town near whic they resided, and it might be said that their personal attendance would be beneficial to th Revenue. In a great state, however, we conceived it would be usually found most conducive t general good, to place the affairs of each Department under the proper officers of that Depar ment, and in cases like that at present under consideration, it would be found, we imagine that the regularity, general arrangement and simplicity, which arise from placing isolated por tions of Revenue under the nearest regular Cutcherry, would more than counterbalance th contingent advantages derivable from the personal attendance of an individual.

362. Of the reasons of state which occasioned the necessity of having a Resident a Tranquebar, and which might possibly be considered to render the separate management of thi Revenues advisable, we did not presume to judge, but with respect to facilitating business, mak ing general arrangements, and even perhaps to econo my; we were of opinion that the Revenue: of Tranquebar should be placed under the care of the nearest regular Cutcherry that of th Collector of Tanjore.

363. The charges upon the gross Revenue amounted to 6-9-52 per cent. independently of a Commission of 5 per cent. which Mr. Kelso with some justice claimed. We were not certain tha the Revenue of Tranquebar could be collected at a less expense than 11-9-52 per cent., but we were certain that much valuable time now expended on the consideration of this comparatively trifling subject would be saved; that the Collector of Tanjore would be enabled to carry into effect general arrangements for the Salt Monopoly with greater facility, and that the regularity which should pervade every department of a great Government would be promoted by the transfer.

364. We had the honor to recommend to the favourable consideration of Government, the claim of the Commissioner for commission of 5 per cent., not because his exertions or performances deserved an higher commission than other Collectors, but because the amount of the Revenue under his management was so small, that a lower commission would hardly be worth his acceptance.

365. Upon the foregoing Report we wait the orders of Government.

TRICHINOPOLY.

366. This district on the commencement of Fusly 1218 was separated from the management of the Principal Collector of Tanjore and Trichinopoly, and placed under charge of Mr.

From the Acting Secretary to Government.

George Garrow. This gentleman towards the close of the Fusly was succeeded by Mr. G. F. Travers.

367. Upon the settlement formed by Mr. Garrow for Fusly 1218, we have not as yet submitted a regular Report, but Government is acquainted with the amount of the settlement of which the following is an abstract:—

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Abstract Comparative Statement of Revenue in the Trichinopoly Division for Fuslies 1217 *and* 1218.

	Fusly 1217.			Fusly 1218.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue	4,85,869	23	6	4,82,032	17	46	...	...	...	3,837	5	40
Farms and Licenses	3,010	2	24	5,755	7	37	2,745	5	13	...	...	...
Customs	...	...	...	20,000	0	0	20,000	0	0	...	...	...
Extra Revenue	4,391	13	26	800	0	0	...	...	...	3,591	13	26
Total ...	4,93,270	38	56	5,08,587	25	3	22,745	5	13	7,428	18	66
							Deduct Decrease ...			7,428	18	66
							Nett Increase ...			15,316	31	27

368. Our communications under date the 3rd October and 8th instant will have apprized Government, that great difficulties have been experienced in the realization of this settlement. We shall take an early opportunity of discussing this subject fully; in the mean time we shall merely observe that the balance of the Land Revenue of Fusly 1218 outstanding on the 31st ultimo amounted to Pagodas 27,170-28-51.

DINDIGUL AND MADURA.

369. Under date 7th September last we had the honor to submit for the consideration of

To Government, in Cons., 7th September. From Mr. George Parish dated 24th August, in Cons., 9th September 1809.

the Honorable the Governor in Council the Report of the Collector of Dindigul and Madura, on his settlement of the Revenues of those Provinces for Fusly 1218 with the Revenue of the Zemindaries of Ramnad and Shevagungah incorporated in the same Zillah from the close of Fusly 1217.

370. All the circumstances attending the Triennial Settlement introduced into the greatest part of the Province of Dindigul, after the failure and abolition of the Zemindary settlement, had already undergone such ample and elaborate discussion, that we deemed it only necessary to notice the Jumma of that Province amounting to Star Pagodas 95,864-23-35, and exhibiting an increase upon the Revenue of the preceding Fusly of 14,702-39-16, being the first gradation of increase on the rented villages according to the Russud Jummah shewn in the Report of the Board under date the 21st July 1808.

371. We remarked that it would be satisfactory to the Honorable the Governor in Council to observe from the Collector's letter that the Renters had been punctual in the fulfilment of their engagements.

MADURA.

To Government, in Cons., 21st July 1808.

372. In our Report on the Revenue of Madura for the last year we had occasion to notice the several causes which at that time operated to prevent the extension of village leases in that Province beyond one year; these had been since removed or obviated, and the Collector had been enabled to carry our orders into execution by concluding a Triennial Village Settlement throughout the districts.

373. In forming this Settlement the Collector found it necessary, notwithstanding the season had been very favorable, to commence the lease by a Jumma for the first year falling below that of the preceding year, in the sum of Pagodas 1,971-4-1, owing to circumstances which he satisfactorily detailed in his Report.

374. It appeared that the head inhabitants, aware of the intention of the Collector to conclude a Triennial Settlement, and conceiving that it would be founded upon the actual cultivation at the time of its formation, diverted a large portion of the agricultural labor of their villages to the cultivation of Enam and Poruppoo lands, leaving of course a proportionate decrease in the cultivation of Ain Circar land.

375. Owing to the foregoing circumstances the comparative Circar land cultivation for Fuslies 1217 and 1218 was as follows:—

	Punjah. Cawnies.	Acres.		Punjah. Cawnies.	Acres.
Fusly 1217 ...	34,622	15	...	1,06,386	2¼
Do. 1218 ...	34,881	11¼	...	1,02,658	13
Difference increase...	258	12¼	Decrease ...	3,727	5¼
			Deduct increase...	258	12¼
			Nett decrease ...	3,468	9

376. The Collector however in entering upon his present settlement conceived, and we thought with justice, that the demand for the late Fusly should be made with reference to the cultivation previously carried on, the diminution of Revenue in the first year below that of Fusly 1217; the highest ever collected was, we observed accordingly proportionately small, but was not amply provided for by the increase in the two following years.

377. We subjoined the following Statement showing the present Triennial Settlement of the Collector with its relative advantages on a comparison with the collections of former years.

SETTLEMENT.				
Fusly 1218	1,33,486	7	18	
Do. 1219	1,38,324	0	6	
Do. 1220	1,40,816	5	48	
Total for three years...	4,12,627	12	67	
Average Pagodas...				1,37,542 19 22
REVENUES.				
Fusly 1215	1,24,205	14	52	
Do. 1216	1,21,564	25	0	
Do. 1217	1,35,041	25	31	
Total...	3,81,411	20	3	
Average...				1,27,137 6 54
Difference or increase by the present settlement...				10,405 12 48

378. The above we remarked was the excess beyond the highest average Revenue ending with Fusly 1217, but the advantage of the present settlement was still more apparent from a comparison with the Revenue of the latter year, which was the highest ever known, and which, if taken as the Revenue for three successive years, shewed a decrease below the present triennial rent of Pagodas 5,702-26-54.

379. It was not, however, we observed to the gross amount of Revenue alone that we should confine our attention in forming an opinion of a settlement, and though in this respect we deemed the result of Mr. Parish's exertions to be extremely favorable, we trusted that the Honorable the Governor in Council, would not derive less satisfaction than ourselves from the general readiness of the people to undertake the rent, and the mutual goodwill subsisting between the

renters and their under-tenants as particularly noticed by the Collector, which promised to render the Jumma as secure as it appeared to be advantageous.

380. The Peishcush from the Pollams and Zemindaries being permanently settled continued the same as in the last Fusly. We submitted the following statement of the amount:—

Pollams. Peishcush.

	Fusly 1218. Pags.	F.	C.
Dindigul	53,564	43	67
Manapara	27,726	32	15
Madura	7,968	31	74
Ramnad	94,733	0	0
Shevagungah	75,000	0	0

HILL RENTS.
Rent of Hill products 1,582-2-59.
Do. of Cardamums 5,954-22-73.

381. The Hill Rents in Dindigul including the Cardamum rent given to Allamail Chetty for Fuslies 1217, 1218 and 1219 amounted in the last Fusly to Pagodas 7,036-25-52 shewing an increase in the preceding year of Pagodas 897-12-7.

382. In our Report under date 21st July 1808, we noticed the complaint made by the above Renter of being plundered by some subjects of the Travancore Rajah and mentioned our expectation of shortly receiving the Collector's Report on the subject, which we should submit for the information of Government, but we were sorry to observe from the Collector's Report that the subsequent disturbed state of affairs in the Travancore country had prevented him from concluding the investigation.

383. We feared from the balance appearing under this head that the Renter had taken advantage of this circumstance to delay his payments, but as Mr. Parish in his Report of the 25th April 1808, informed us that the Renter's loss was much less than had been represented, and that he was fully enabled from the Cardamums already received to fulfil his engagements, we expressed our intention to call his attention to the enforcing the demand of Government.

384. The Revenue from Farms and Licenses for Fusly 1218 was Pagodas 8,470-29-19, shewing an increase of Star Pagodas 5,731-2-79, beyond that of the preceding year.

385. This increase principally arose in the Ramnad and Shevagunga Zemindaries, in which as we conceived, owing to the want of support on the part of the Court before the enacting of the present Regulation, (Government having been cast in several suits,) it would appear that no Revenue was derived from that source in Fusly 1217 in the last year, while under management of Mr. Parish it produced in Ramnad Pagodas 2,076-3-73, in Shevagunga 2,173-41-7.

386. The produce of the Frontier Chokies in Dindigul for Fusly 1217 was Pagodas 2,241-15-74, in the last Fusly the produce from the Frontier and Town

Sayer.

Chokies in Dindigul amounted to ...	4,125	28	41
From Town Chokies in the rest of the Zillah	4,354	10	54
In all	8,473	39	15

showing an increase from that branch of Revenue owing to the re-establishment of the Town duties of Pagodas 6,232-23-31.

387. We were sorry to observe a small diminution in the amount of Salt Revenue of Fusly 1218, on a comparison with that of the preceding year, the receipts in Fusly 1217 being Pagodas 24,817-38-74, in Fusly 1218 only Pagodas 22,737-12-23, shewing a decrease of Pagodas 2,080-26-11; on this difference the Collector did not make any particular remark, but as we are led to expect distinct reports on Salt, Sayer and Abkary, we might, we remarked, expect fuller information on the subject.

388. For the further information of the Honorable the Governor in Council regarding the settlement upon the separate heads of which we had remarked in the address here recited, we begged leave to refer to the annexed Comparative Abstract Statement shewing a gross Jumma of Pagodas 5,35,064-19-68, and a nett increase beyond the Revenue of the preceding year of Pagodas 23,510-35-51.

Abstract Comparative Statement of Revenue of the Province of Dindigul, Madura and Ramnad &c. for Fusties 1217 and 1218.

	Fusly 1218.												Increase.				Decrease.			
	Land Revenue.		Farms and Licenses.		Sayer.		Salt.		Hill Rent.		Total.									
	S. Pags.	C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	C.		S. Pags.	F. C.	C.	
Dindigul District	55,864	23	2,138	8 15	4,125	28 41			7,036	25 52	1,62,729	39 40	18,426	16 7	9					
Do. Pollams	53,564	43	1,909	23 26	2,531	13 2					1,45,697	40 40	1,167	34	78					
Madura District	1,33,468	7 18											784	7	67					
Do. Pollams	7,968	3 17	172	32 59	853	40 74														
Manapara District	27,726	32 15	2,076	3 7	743	44 14	12,673	24 74					1,611	1 11						
Ramnad Zemindary	94,733	0 0																		
Sheva ganga, do.	75,000	0 0	2,173	41 7	219	2 44	10,063	32 39					1,521	19 36						
Total	4,88,346	3 39	8,470	29 19	8,473	39 15	22,737	12 23	7,036	25 52	5,55,064	19 68	23,510	35 31						
Fusly 1217	4,75,615	25 24	2,739	26 30	2,241	15 74	24,817	38 34	6,139	13 45	5,11,553	29 37								
Increase	12,730	3 15	5,731	2 19	6,232	23 21	2,080	26 11	897	12 7	23,510	35 31								

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389. Upon the whole, we trusted, that the Honorable the Governor in Council would see great reason to be satisfied with the attention and ability displayed by Mr. Parish in the execution of the duties entrusted to him, and we observed that it would be injustice, while we are bringing that gentleman to the notice of Government, not to mention at the same the services of his Head Assistant Mr. Peter, whose zealous exertions, the Collector acknowledged had enabled him to complete the settlement in a state of health which would, under other circumstances, have rendered him unequal to the task.

390. The Report above recited is under the consideration of Government.

391. In two letters from the Secretary to Government dated the 9th and 18th February last were transmitted to us extracts from a communication of the Town Major of Fort St. George, regarding the death and funeral of the late deposed Rajah of Ramnad, and the latter gave cover to copies of Petitions addressed to the Town Major and to the Honorable the Governor in Council in the names of the persons who accompanied the deposed Rajah in his confinement.

From Mr. Greenway, in Cons., 2nd March.
From do. do. 2nd do. 1809.

392. The object of this reference appeared to be principally to receive our sentiments relative to the disposal of the Petitioners and the provision proper to be made for their future support.

To the Chief Secretary to Government, dated 22nd, in Diary Cons., 25th May.

393. Passing over the circumstances which led to the deposition of the deceased Rajah, and the subsequent acknowledgment of his sister, the present Ranee, to be the proper successor to the Zemindary (circumstances which we observed, indeed were but imperfectly to be traced on the records of this Department) it seemed to be sufficient for the present purpose, to state that the deceased was in the receipt of an allowance from Government of 1,000 Rupees per month, and that his wife who, with her daughter, had continued to reside at Ramnad, was also in the receipt of a stipulated allowance.

See letter from the Secretary to Government, to the Collector of Ramnad, dated 17th October 1795.

394. The persons whose names were subscribed to the Petitions consisted, it appeared, of certain women connected with the deceased Rajah and of their issue by him; besides numerous dependents.

395. We observed that though it could not perhaps be considered to be incumbent upon the Government to continue for the support of these persons the pension granted to the deceased Rajah, we were of opinion that it would be right to provide them with a suitable maintenance; for this we considered it probable that one-half the pension would be found sufficient; but previously to deciding finally upon this subject, we recommend that the party should be sent down to Ramnad, furnished with a letter to the Collector, whose sentiments we thought it proper to consult with regard to the amount of the allowance, and especially with regard to its distribution.

396. We further suggested that the Town Major should be permitted to allot a small guard for the care of the party, and to make them such advances as might be deemed reasonable for their expenses on the road.

397. With respect to the request preferred in the Petition relative to the performance of the funeral rites of the deceased Rajah, at Ramnad, we conceived that this was a subject in which those relatives of the Rajah, resident at Ramnad were more properly and legitimately concerned; and to these, therefore, we considered that it would be proper to leave the matter, subject to the Regulation of the Collector.

From the Acting Secretary to Government, 31st May, in Cons., 8th June.
From Mr. Parish, dated 23rd, in Cons., 31st July.
To the Chief Secretary, to Government, in Diary Cons., 7th August.

398. These suggestions were approved; in the meantime, however, the Collector in the Zilla of Madura having been furnished with copies of the papers addressed a letter to us upon the subject, which we had the honor to submit under date the 4th August.

399. The observations of the Collector tended much to weaken, if not to destroy those claims which the representation of the parties was calculated to establish; it appeared that "the dependents" of the deceased Rajah were composed chiefly of discontented persons who had withdrawn themselves from the protection of their immediate superior, the Ranee, and that of the women who styled themselves "concubines of the deceased Rajah" none followed him into confinement from Ramnad; but that they were persons who became connected with him subsequently to that period.

400. The Collector observed that if there were any children descended from the Rajah by these women, it should be left to their option to relinquish them to the care of the Ranee, his sister, or to his wives, who were on the receipt of a monthly pension of 1,200 Rupees or Rupees 14,000 per annum; either one or the other, the Collector observed, would be happy to protect the children, and he did not think that any part of the late Rajah's pension need be continued.

401. In these sentiments we entirely coincided, and we were of opinion accordingly that the women only with the children should be assisted, and that only on their journey to Ramnad, and that no attention should be paid to those who called themselves the Rajah's dependents, but that they should be taught to lay aside obsolete pretensions, and to look up to the constituted authority for favor and support.

402. We were informed in reply that as it appeared that the persons calling themselves the dependents of the late Rajah of Ramnad, had entirely failed to establish their claims to a separate provision being made for them, the Governor in Council concurred in opinion with us that no attention should be paid to such factitious and unfounded pretensions, and approved of the suggestion of the Collector that it should be left to the option of the women who signed the Petition to relinquish any children there might be of the late Rajah's to the care of the Ranee, or to such of his relatives now receiving a pension from Government.

403. In a letter from the Secretary to Government, dated the 10th July last, an opinion was required from us relative to the future disposal of Chokalinga Naick, Poligar of Kutchacutty who had returned to Madura from banishment beyond sea.

404. We were desirous of having the Collector's opinion upon this point, but Mr. Parish confined himself to the transmission of the correspondence relative to the conduct which led to the banishment of Chokalinga Naick and others, his accomplices.

405. We observed that if the sentence pronounced against Chocklinga Naick were just, of which from a perusal of the papers, no doubt could be entertained, we were of opinion that his return from banishment could not afford any ground for a mitigation of the sentence, on the contrary, we remarked, it was an offence which by law subjected the offender to capital punishment.

406. Under this view of the subject, and adverting to the former dangerous character of Chocklinga Naick, we were of opinion that it would be an act of mistaken humanity to allow him to be at large, however remote the degree in which the public tranquillity might be hazarded thereby.

407. On a consideration of these sentiments and of the information submitted by us relative to Chokalinga Naick, adverting to the offence committed by him as well as to his desperate character, the Governor in Council was pleased to determine that the sentence of transportation should be reinforced, and we were informed that orders would be issued to the Magistrate at Madura to send him to Chingleput for the purpose of conveying him to Prince of Wales' Island by the first opportunity.

TINNEVELLY.

408. Under date the 8th October last, we had the honor to submit to your Lordship in Council the Report of Mr. Hepburn, upon the Settlement of the Revenues of the Province of Tinnevelly for Fuslies 1218, 1219 and 1220 together with the Statements accompanying it.

409. A satisfactory settlement of village rents on triennial lease, we observed, had been concluded by the Collector, but in order to enable your Lordship in Council to appreciate justly the merits, and understand clearly the principles of the settlement, we begged permission to offer a few preliminary remarks.

410. The chief source of the Land Revenue of Tinnevelly, we observed, arises from the produce of wet land which yields two crops, the Car and the Pesharum, as they are technically termed.

411. The system under which this Revenue was realized during the government of the Nabobs of the Carnatic, and with very little improvement under that of the Company was that of All others most liable to abuse. The Circar and the Ryots shared the crop, not the actual produce ascertained by measurement, but according to an estimate made previous to the harvest.

412. With respect to the Car crops indeed no estimate or settlement was ever concluded as it was reaped, the Circar and the Ryots divided the produce; the Government Officers took charge of the Circar share, sold it as opportunities offered, and the amount sales were brought to account as Revenue as they were collected.

413. With respect to Pesharum, which is the grand crop, a system more intricate and consequently still more liable to abuse was observed. When the season was so far advanced that it was considered that a probable estimate could be formed of the produce, the Circar Officers in communication with the principal Ryots ascertained the extent of land under cultivation, considered the state of the crop and calculated upon the produce of former years from the same lands. Upon these grounds an estimate of the probable produce of the year was formed, the usual deductions for charges were made, and the Government share determined according to the usual rates of division; after the crop was reaped, the Circar servants received the share so fixed according to the estimate. If the actual produce turned out less than the estimate, the Ryots made up the deficiency of the Circar from their own share, if more, they divided the surplus. The next operation was to determine what proportion of the Government share should be received in money, or rather how much of the Circar grain should be delivered over to some principal inhabitants to sell for Government two-fifths of the Circar share were in this manner generally made over to the inhabitants at a price regulated by circumstances, the remaining three-fifths were laid up in store by the officers of Government; this last operation, however, appeared more like an abortive attempt to introduce by degrees a money rent under the Company's Government than a regular process observed under the Native Government. It was the policy of the Native Government to raise the Revenue by monopolizing the grain as high as possible, without regard to the ultimate improvement of the country, but it was the policy of the Company's Government to endeavour to abolish the monopoly, and convert the rent in kind into a money rent. It had, however, been hitherto impossible to effect that desirable object, although the orders of Government, the instructions of the Board of Revenue, and the exertions of the Collectors had been constantly directed to accomplish it.

414. We remarked that from these observations it would be evident to your Lordship in Council that the system of collection which had hitherto prevailed in Tinnevelly had been that of pure Aumanie. It had indeed all the disadvantages of the Aumanie system and was liable to still further abuses from the circumstance of the produce being guessed by estimate not ascertained by measurement. It was unnecessary to point out the detriment which must result from such a system to the morals of the people and the agriculture of the country. It held out encouragement to no industry, but that exerted to defraud the Circar. It was derogatory to

the Government, by converting the character of the Sovereign to that of the merchant, it forced Government to monopolize the food of the people, to secure its Revenue. It had, therefore, been a primary object to abolish a system so replete with inconvenience and to assimilate the mode of settlement and collection with that of the other Provinces. Many difficulties, however, had presented themselves, and it was not until last year that the transition to a money rent could be effected. The inhabitants generally liked the system because it had long existed, because it held out a spacious appearance of proportioning the demand of Government to the produce of the system, because their apathy led them to prefer subsistence unattended by the trouble and responsibility of converting their grain into money to profit accompanied by proportionate risk and exertion, and perhaps because the system opened a door to embezzlement. It is indeed observable that in all countries and ages money rents are introduced as the principles of improvement become understood. The common people are the last to recognize the advantages which result from the application of principles, which, notwithstanding their justness, happen not to be obvious. These causes had rendered the transition from rents in kind to money rents difficult everywhere but especially in Tinnevelly.

415. Another considerable difficulty and which it was the chief object of this address to explain, arose from the balance of Revenue which the Aumanie system always left outstanding at the end of the year. In other Provinces where a money rent was introduced upon just principles, the inhabitants became jointly answerable for the rent of the village until the Jummabundy was formed, they paid on account upon the Kistbundy of the previous year, and they were enabled to pay at the usual period, because the Circar Officers never interfered with their grain, they sowed what they pleased. Cut, harvested, measured, and sold their grain when and how they thought proper; the vexatious interference of the Government Officers on every occasion was unknown. This enabled them to make the most of their crops and to pay a greater sum with more regularity than the same land and labour could have afforded under any other system. Even if the crop failed and no remission was allowed, their acknowledged habits of industry, and the certainty of their having a crop at their own disposal the next year enabled them to borrow; their strength, skill and industry were a pledge upon which to borrow money to pay the Circar, because they were free to dispose of the produce of their labor as they pleased. The Circar was not forced to estimate the crop, to watch it, to prohibit the cutting, threshing, measuring or selling in without an order, because all the Ryots of the village being jointly securities for each other, the Revenue of the State was safe without having recourse to such a vexatious system of espionage; but where the Ryots were not jointly answerable for the Revenue of the village, the Circar had no other security for its rent than actual possession of the crops, and the necessity of guarding the produce until the whole rent was paid, led to a thousand vexatious operations which entailed an heavy expense on Government, cramped the exertions of the farmers, checked the grain trade of the country and corrupted the morals of the people. The system which prevailed in Tinnevelly was still worse than this. The Government avowedly monopolized half the grain in the country by selling their own share of the produce, and in fact, they monopolized nearly the whole, because they withheld their grain until the Ryots had consumed theirs, and there was no more left in the market: the Government then issued from their own Stores to the inhabitants who mortgaged the produce of the future years. So that the Government had become the great Corn factor of the country, and derived its Revenue from a monopoly of the corn instead of a tax upon the land. Under such a system the resources of the country could not be developed, industry could not be strenuously exerted. Although the Revenue might have borne an high proportion to the labor and land employed in cultivation. The great disadvantage, however, felt from this system arose from the balance left outstanding at the end of each year on account of the Circar grain remaining unsold; this balance amounted on an average of eight years during the Company's Government to $36\frac{3}{16}$ per cent., so that the collections of each year were composed of a balance of $36\frac{3}{16}$ per cent. of the last, and of the amount proceeds of sales of grain of the current year of $63\frac{13}{16}$ per cent: or in other words the collections of each year averaged Pagodas 4,52,462, of which

Pagodas 1,63,766 or $36\frac{1}{16}$ per cent. consisted of the sales of grain produced the year before, and Pagodas 2,88,695 or $63\frac{13}{16}$ per cent. consisted of the amount proceeds of the sales of Circar grain during that current year. The balance on this account outstanding at the end of Fusly 1217 amounted to Pagodas 1,78,538, and it was to realize this balance, and at the same time to collect regularly the current Revenue as settled on a triennial lease that constitute the chief difficulty which was to be experienced in Tinnevelly. The inhabitants aware of the difficulty of selling the produce of the season within the Fusly so as to realize the Revenue of the year were averse to the responsibility of a money rent, and the actual experience of so many years justified their apprehensions.

416. Having offered these few preliminary observations upon the mode of management which had hitherto prevailed in Tinnevelly, we proceeded to compare the amount of the lease settlement which had been concluded for Fuslies 1218, 1219 and 1220 with that of former years.

417. For the information of your Lordship in Council we subjoined a Comparative Abstract Statement, and remarked that your Lordship in Council would thence observe a total Jumma for the whole Province of Tinnevelly including the Pollams of Star Pagodas 5,93,094-3-62 and independently of the Pollams which were annexed to this Collectorate during the last year of Star Pagodas 4,87,389-38-43, being a nett increase for Fusly 1218 above the Revenue of the previous year derived from the same sources of Star Pagodas 65,475-17-1.

Abstract Comparative Statement of the Revenue of the Tinnevelly Province for Fuslies 1217 *and* 1218.

	Fusly 1217.			Fusly 1218.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue	3,85,373	42	76	4,46,957	44	73	61,584	1	77	...	...	...
Salt	18,609	23	47	20,736	36	8	2,127	12	41	...	...	...
Sayer	7,053	0	68	10,017	27	35	2,964	26	47	...	...	...
Farms and Licenses	2,825	0	0	2,583	24	3	...	...	...	241	20	77
Chank	7,842	22	40	6,645	37	40	...	...	...	1,196	30	0
Bazar Fund	24	38	50	...	...	...	...	...	...	24	38	50
Extra Revenue	185	23	1	167	43	44	...	...	...	17	24	37
Cochineal rented	...	...	...	280	0	0	280	0	0	...	...	...
Total	4,21,914	16	42	4,87,389	33	43	66,955	41	5	1,480	24	4
Deduct Decrease							1,480	24	4			
Nett Increase							65,475	17	1			
POLLAMS.												
Permanent Peshcush	98,368	0	0	98,368	0	0	...	...	...	...	...	...
Salt	*4,591	35	63	5,770	38	6	1,178	2	23	...	...	...
Sayer	...	...	...	1,084	39	71	1,084	39	71	...	...	...
Farms and Licenses	...	...	...	480	27	22	480	27	22	...	...	...
Total	1,02,959	35	63	1,05,704	15	19	2,744	24	36	...	...	...
Grand Total	5,24,874	7	25	5,93,094	3	62	68,219	41	37	...	...	...

* The Salt Revenue is not entered in Mr. Hepburn's Comparative Accounts for Fusly 1217, it has been therefore taken from the late Collector's accounts for last year.

418. In the Pollams there appeared to be an increase under the head of Salt, Saye and Licenses to the amount of Pagodas 2,744 24-36, which, added to the increase in the Tinnevelly District Pagodas 65,475-17-1 made the total increase Pagodas 68,219-41-37.

419. The Land Revenue of the Province of Tinnevelly Proper amounted for Fusly 1218 t Star Pagodas 4,46,957-44-73 being an increase above that of Fusly 1217 of Star Pagoda 61,584-1-77.

420. The average of the three years' settlement lately concluded was Star Pagoda 4,48,672-15-29, the average of six years' collections from Fusly 1211 to Fusly 1216 amounted t Star Pagodas 4,80,776-34-75, the average of three years' collections, Fuslies 1213, 1214 and 1215 during the management of Mr. Cochrane was 4,62,221-23-62, the highest collection of any on year of the Company's Government was that of Fusly 1213 Star Pagodas 5,26,059-17-21, th lowest except the last year was that of Fusly 1214 Star Pagodas 4,04,848-9-1.

421. We observed that for the average of six years, Star Pagodas 4,80,776-34-75, th amount of the Yavanah, an unequal and oppressive tax abolishe in Fusly 1217 by the orders of Government must be deducted. Thi tax amounted to Star Pagodas 37,503-8-26, and when deducted fron the gross Land Revenue Star Pagodas 4,80,776-34-75, left a sum o Star Pagodas 4,43,273, to which however a sum of Pagodas 5,84 arising from extended cultivation in the Talook of Streevalepore should be added, and th amount would then stand at Pagodas 4,49,114-0-0, being Pagodas 442 above the average of th three years' settlement which has been concluded.

See letter to Government, dated 5th, in Cons., 8th September 1809.
From Government, dated 24th September, in Cons., 5th October.

422. The settlement therefore fell below the average of six years' collections in the sum of Star Pagodas 32,104-19-46 if the Yavanah were included, but in the sum of Pagodas 442, only if the Yavanah were excluded from the account of former years' collections.

423. The average of the three years' settlement fell below the average gross Land Revenue o three years during Mr. Cochrane's management, Fuslies 1213, 1214 and 1215 in the sum of Sta Pagodas 13,549-10-53, but if the Yavanah which existed under Mr. Cochrane's management were excluded, an increase in the present settlement would appear of Star Pagodas 23,953-42-73.

424. The average of the three years' settlement fell below the amount of the highest collections of Fusly 1213 in the sum of Star Pagodas 77,387-1-72, and exceeded the amount of the lowest of Fusly 1214 in the sum of Star Pagodas 43,824-6-28.

425. It was not, however, we observed by a comparison of the gross sum exhibited by the Jummabundy, but by the nett Revenue which remains in the Treasury that the merits of a settlement were to be appreciated by this rule, it would appear that notwithstanding the remission of the Yavanah, which was the chief cause of the apparent decrease of gross Revenue the Government had been considerable gainers. In the first place from the abolition of the detailed system of inspection, division and sale of the grain, the charges collection would be considerably diminished to the amount, the Collector estimated of eleven thousand Pagodas per annum below those during Mr. Cochrane's management.

426. It would be unnecessary to issue Tuckavi which had been usually applied for, sanctioned and issued to the average annual amount of Star Pagodas 11,798-6-46. As this sum was constantly issued, or rather as it would appear, a remission of demand permitted instead of an issue of Tuckavi, to this amount Government could not avail itself of eleven thousand Pagodas in their general financial arrangements, and therefore, as the Collector justly in our opinion contended this sum though always recovered in the end might be considered in some degree in the light of a saving.

427. When the Yavanah was abolished, it was stipulated that a Marah for the repair of water-courses and the subsistence of the Curnums should be instituted; this had been effected

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the annual average amount applied for previous to this arrangement for the repair of water-courses was Pagodas 8,000. The sum actually disbursed was Star Pagodas 6,131-29-44, this sum was paid directly from the Treasury, but would now be saved, a permanent fund having been established for these repairs, the burden of which was previously borne by Government alone.

428. The Officer of Curnum of equal importance to the State and to the people had been placed upon a proper footing. A permanent Marah had been instituted for the support of the Curnums, and they were, it was to be hoped rendered more honest, because they had been more independent. The abolition of the Yavanah, therefore, although it had diminished the apparent amount of the Revenue had secured great advantages. It had relieved the people from an oppressive tax, had provided a fund which would defray the expense of repairs which annually cost the Government upon an average Star Pagodas 6,131-29-41, and it had made a provision for the important office of Curnum.

429. Mr. Hepburn drew out a Statement No. 3 accompanying his Report, in which he shewed that although the gross collections during Fuslies 1213, 1214 and 1215 averaged Star Pagodas 4,62,221-23-69, the nett collections averaged only Star Pagodas 4,05,402-32-74½, but that by the estimated reduction of charges from an average sum of Star Pagodas 54,818-34-67½ which was the actual annual disbursement during Fuslies 1213, 1214 and 1215 to a sum of Star Pagodas 27,695-37-64, which was the amount estimated for each year of the lease, the nett Revenue would probably amount to Star Pagodas 4,20,976-22-46, being a clear nett increase above the Revenue of the former period of Star Pagodas 15,573-34-50½.

430. With respect to the amount of the settlement of the Land Revenue therefore we had every reason to be satisfied. The transition from the Aumani system which we had described to be system of village rents could not be affected without a decrease of gross Revenue, because the novelty, risk and exertions undertaken by the Renters demanded compensation. This decrease of the gross amount of Revenue however, would, there was every reason to expect be counterbalanced by a diminution of charges, and by a general improvement of the resources of the country by the introduction of a simple and free system of collection.

431. The Collector however had been obliged by the general circumstances of the District to alter the Kistbundy, and to make only eighty per cent. of the annual settlement payable within the Fusly, and to postpone the remaining twenty per cent. to be paid in two kists in the ensuing year, that is in August and September of the current Fusly. We had already explained the effects of the system which had hitherto prevailed by which a balance amounting on an average to 36 $8\frac{7}{8}$ per cent. on the Jummah remained outstanding at the end of each year and was collected during the ensuing Fusly. At the end of Fusly 1217, this balance amounted to Pagodas 1,78,538. It was, we remarked, impossible that contrary to actual experience this balance could be collected and the current Revenue realized within the year. It would have been a Revenue of Pagodas 6,25,495, collected within the Fusly instead of Pagodas 4,46,957-44-73 which was the actual settlement. It became necessary therefore to adjust the Kistbundi in such a mode that a sum equal to the balance of Fusly 1217 should be collected during the course of the three years' lease without interfering with the current Revenue. By making two kists fall later, by making 16 per cent. of the 36 per cent. usually outstanding at the end of the Fusly payable in the first, and 10 per cent. in each of the two last years of the lease, the Collector hoped that the whole might be adjusted. The collections to the end of July last amounted to Star Pagodas 4,13,275-26-70* of which the sum of Star Pagodas 11,819-31-55 was on account of arrears previously to Fusly 1217. The sum of Star Pagodas 1,74,802-10-74 was on account of the balance of Fusly 1217, and the sum of Star Pagodas 2,26,653-29-21 was on account of the Revenue of Fusly 1213.

* The sum entered in the late Report of 3rd October as collected to the 31st July was Pagodas 411,3-33. A further sum of Pagodas 1,441 collected in July on account of arrears was omitted. These sums together with the addition of the fractional money make Pagodas 4,13,275-46-79.

432. It was true, we remarked, that with the exception of Fusly 1217 during which the collections of current Revenue within the Fusly amounted to Pagodas 2,06,835 only, the collections of Fusly 1218 of current Revenue were below those of any other year, and that of the sum stated as the collections within the Fusly Pagodas 2,26,653. No less an amount than Pagodas 80,172 were collected between the 12th and 31st July, so that the actual collections of current Revenue within the Fusly amounted to only Pagodas 1,46,841-13-36 only; however we had full confidence that the attention and judgment of Mr. Hepburn would affect the realization of the current Revenue as well as the liquidation of the balance. The general causes which occasioned this annual balance we had explained, but there were some particular causes for the delay in the collections of Fusly 1218 which Mr. Hepburn had stated. The Travancore war and other military operations alarmed the inhabitants and occupied the attention of the Collector. The settlement was delayed and the collections were also thrown back. Indeed, under the influence of an Aumani system any change, alarm, diminished demand for grain and consequently diminished price must, we remarked, immediately affect the collections, and we admitted that these causes had their full effect during the late Fusly. We trusted however, that Mr. Hepburn would exert himself successfully as well to secure the balance of the preceding year as to realize the greatest possible proportion of the current Revenue within the Fuslies composing the three years of the lease.

Including the year mentioned in the above note, the collection in July amounted to Pagodas 81,613-29-8.

433. The collections from the 1st to the 31st August amounted to Star Pagodas 91,454-6-61. of which Star Pagodas 858-15-58 were on account of arrears, Star Pagodas 509-43-74 were on account of the Revenue of Fusly 1217, and Star Pagodas 90,585-37-9, were on account of the Revenue of Fusly 1218; the collections to the 31st July amounted as above stated to Pagodas 4,13,275-26-70, to which the amount collected in August being added to Pagodas 91,454-6-61, it would appear that the total collections in thirteen months, or from 12th July 1808 to the 31st August 1809, amounted to Pagodas 5,04,729-33-51, of which Pagodas 12,178-2-33 were on account of arrears, Pagodas 1,76,312-9-68 were on account of the Revenue of Fusly 1217, and Pagodas 3,17,239-21-3 were on account of the Revenue of Fusly 1218.

434. It would appear therefore that the heavy collections from the 12th July to the 31st August amounting to no less than Pagodas 1,73,067-35-69 in a great degree compensated for the deficiency of the previous months. We observed in short that when the September kist should be brought to account, the full 20 per cent. of which the collection was postponed, would be realized; and the total collections would amount to a sum equal to the Jumma of Fusly 1218, and to the portion of the per cent. of the balance of Fusly 1217 proposed to be collected in the first year of the lease, the only difference would be a concession in point of time, to the extent of two months, and under all circumstances we were satisfied that this concession was not only expedient but absolutely unavoidable.

435. In order to give a better appearance to the English accounts, Mr. Hepburn proposed that the amount of the August and September kists should be taken from the Jumma of Fusly 1218 and considered part of the demand of Fusly 1219, during which they are payable; by this arrangement, the demand for Fusly 1218, it was observed, would be made to appear in the English accounts Pagodas 3,53,482 only, instead of Pagodas 4,46,957. The balance on the 12th July would be Pagodas 2,07,001, on the 31st July Pagodas 1,26,828, on the 31st August Pagodas 36,242-44-99, and on the 30th September, provided the full kist should be realized, the balance would be clear.

436. We were of opinion however that there was no necessity for adopting this arrangement, we thought it might be liable to create misunderstanding hereafter when the arrangement should have been forgotten, or not thoroughly comprehended; in either case, the collections would be the same, and, as from the explanations which had been afforded, Government would be prepared to view a considerable balance until the conclusion of the present lease, we intimated our intention of desiring the Collector to relinquish the arrangement, and to prepare his Statements of Demand, Collection and Balance as usual.

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437. If the seasons should prove favorable, we had every hope that the existing discordance would be rectified in the course of the period of the lease, though it was not unlikely that some little indulgence in respect to time might continue to be found requisite.

438. We confined this address to the Settlement of the Land Revenue of the Tinnevelly District, the Peishcush of the Pollams being permanently required, excepting that a small balance appeared upon which we intimated our intention to address the Collector if it should not be realized within the then present month October 1809.

439. Upon the Salt, Sayer and Abkary, we observed that we were preparing a general Comparative Statement and Report applicable to every Collectorate; it remained with us therefore only to draw the attention of Government to the concluding part of the Collector's address, in which we had the pleasure to observe that he made very favorable mention of his Assistants Mr. Hanbury and Mr. Harrison, and from our own knowledge of that gentlemen, we doubted not that his commendation was fully justified.

To Mr. Hepburn dated 3rd, in Diary Cons. 6th November.
From do. 21st November, in Cons. 7th December.
To do 5th in Diary Cons., 8th January 1810.
See Statement transmitted with the Report accompanying the Fusly Statements dated 8th January, in Cons., 8th January 1810.

440. To the Report above recited we have not as yet received a reply, but we have in the meantime transmitted a copy of it to the Collector for his information; the further correspondence noted in the margin has since passed, on reference to which it will appear that the arrangement of throwing two kists out of the English accounts was relinquished by the Collector, in fact the object of the suggestion no longer exists, as the Revenue of Fusly 1218 including the two postponed kists has been almost wholly realized.

COIMBATORE.

To Government 10th January 1810.
From Mr. W. Garrow dated 25th October, in Cons., 9th November.

441. We had recently the honor with this address to submit for the consideration of your Lordship in Council the Report of the Collector of Coimbatore upon his Settlement of the Land Revenue of that District for Fuslies 1218, 1219 and 1220.

442. In our letter to Government of the 8th September 1808, we took occasion to notice the various fluctuations which had taken place in the Revenues of this Province since the Company's acquisition of it, and particularly pointed out the deterioration which the Southern Division had undergone in consequence of an injudicious assessment, which the present Collector Mr. Garrow had successfully endeavoured to remedy by an assimilation of the rates of Teerwa to those established in the Northern Division, which although of course attended with an immediate diminution of Revenue from the lands under cultivation, had by inducing increase, exertion to extend the cultivation, nearly restored the Revenue to its former standard, and we were happy to add that the present Report tended to confirm the expectations we entertained from the wisdom and propriety of that measure.

443. In January last the Collector laid before us the mode in which he proposed carrying into effect our orders of the 28th July last for forming a triennial Settlement, which although not strictly speaking a Village Settlement, embraced so many of the objects which the Board had in contemplation at the time of issuing those orders, by the Mootahs being very small when they exceeded a single village, and by the Renters being all either Monigars or respectable Gours or head cultivators that we had no hesitation in generally approving of the proposed system of the Collector according to which the settlement under consideration was formed.

444. We proceeded to examine the settlement of the expired Fusly being the first year of the triennial lease on a comparison with the year immediately preceding it, for which purpose we submitted the following Abstract Statement:—

Abstract Comparative Statement of the Land Revenue of Coimbatore for Fuslies 1217 *and* 1218.

	Fusly 1217.			Fusly 1218.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Northern Division	3,57,695	6	25	3,50,900	0	0	...	...	...	6,795	6	25
Southern Division	2,49,097	41	38	2,48,334	0	0	...	...	...	763	41	38
Poligars	8,478	32	34	8,005	27	17	...	...	...	473	5	17
Total ...	6,15,271	38	17	6,07,239	27	17	...	...	...	8,032	11	0

445. From the foregoing Statement there appeared a decrease on the Land Revenue of the whole district on a comparison of the Settlement of 1217 and 1218 of Star Pagodas 8,032-11-0; but although such was the general apparent result, we trusted that when the circumstances attending the settlement were fully explained, your Lordship in Council would see reason to be satisfied as to the improved state of the Revenue, and the attention which had been paid to its administration by those who had conducted it.

446. It had been customary, hitherto to include in the Land Revenue of the Northern Division of Coimbatore, sundry heads of remuneration to the village Sibbendy, which, although consisting both of land and money payments, being properly speaking Gram Khurtsoo, such as are usually deducted before the calculation of the Circar Revenue, should not have been allowed by insertion in the Revenue accounts to swell the amount charges in a way calculated to mislead those who were to form a judgment of the financial resources of the district.

447. The Collector accordingly made arrangements for restoring land to the different village servants equivalent to the amount which they had hitherto received from the Treasury in money, or rather the amount with which the Treasury had been debited and credited, for it appeared by Mr. Garrow's reply to our orders, that the disbursement was only nominal as the deduction was always made, as is the case with all other Gram Khurtoos, before the remittances of the Circar kist.

448. In consequence of our instructions, the Collector has now allotted land in proportion according to the Revenue of the several villages for the maintenance of the village servants, at a rate commensurate with the former payments, an operation which must of course tend to diminish the gross amount of the land Revenue.

449. Thus your Lordship will have observed that the Land Revenue of the Northern Division which in the foregoing Comparative Statement is set down at Star Pagodas 3,57,695-6-25 was stated in our Report for the preceding Fusly at Star Pagodas 3,75,837-35-59, the amount of payment to village Sibbendy, which, in Fusly 1217 amounted to Star Pagodas 18,142-29-34 having been in the present account deducted from the settlement of both years in order to render the comparison just.

To Government, in Cons., 8th September 1808.

450. In the settlement as lately submitted, the actual Jumma of the Northern Division, which, according to the Ryotwary mode of management hitherto in use would be payable to the Circar was Pagodas 3,83,699-15-64; but in consequence of the arrangement above detailed, the portion allotted to the village Sibbendy was deducted, amounting according to the allotment of the Collector, to Pagodas 18,136-14-34 leaving a gross Land Revenue of Star Pagodas 3,65,563-1-30; shewing an increase beyond the Ryotwary Settlement of the previous year of Star Pagodas 7,867-40-5.

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451. From this amount however some reduction became necessary on the introduction of a settlement on lease. The difficulties which the Collector had to encounter in the execution of our orders on this subject he ably and judiciously pointed out, and although he generally described the District as improveable to the truth of which the gradually increasing Revenue and the works carrying on bore testimony, a want of sufficient population to bring into action the various sources of fecundity which the country possesses, we remarked, was not less apparent, and some encouragement was therefore necessary to those renters on whose industrious exertions in the past and two following years the improvement of the cultivation was to depend, and Mr. Garrow accordingly proposed, and the Board sanctioned an eventual reduction in the rents such as upon a careful investigation of the circumstances of each village or estate should appear proper.

452. The amount of these remissions in the Northern Division were estimated by Mr. Garrow according to various rates at Pagodas 13,824, but from a subsequent investigation they had undergone several modifications and been finally fixed at Pagodas 13,533-1-33; which amount of course constituted a deduction from the rent of the first year of the lease, being the Fusly lately expired.

453. To this deduction was to be added another remission amounting in the Northern Division to Star Pagodas 1,130, being an allowance to Sibbendy employed to prevent the ravages of wild elephants, a charge absolutely necessary for a duty, which we agreed with the Collector was likely to be much more efficiently performed under the immediate superintendence of the officers of Government, than is left to the discretion of the renters or ryots, among whom co-operation could never be effectually ensured.

454. When these deductions were made from a gross settlement which we had already shown to be higher than that of the previous year, the nett Land Revenue of the Northern Division was Star Pagodas 3,50,900, being less than the gross Ryotwary Settlement of Fusly 1217, by Star Pagodas 6,795-6-25.

455. This decrease, however, was made good in the two succeeding years of the lease, the Revenue of Fusly 1219 being Pagodas 3,59,014, and that of Fusly 1220 Star Pagodas 3,62,353, the former exceeding the Revenue of Fusly 1217, by Star Pagodas 1,318-38-55, and the latter by Pagodas 5,157-38-55, a result which we trusted would be deemed satisfactory.

456. In the Southern Division of the Province it appeared that the Collector during the time it was under a separate administration commuted the former money payments of the village Sibbendy for land assessed at the high Teerwas fixed in Fusly 1212, since which period no alteration in that branch of village charges had taken place; no modifications of these charge therefore was necessary in this Division in consequence of our orders under date 21st March 1808. The percentage at which the pay of the village Sibbendy was calculated in the Southern Division appeared to have been about $5^{5}/_{16}$ per cent. on the average Revenue, that of the Northern Division is only about $4^{11}/_{16}$.

In Diary Cons, 24th March 1808.

457. In the Southern, as in the Northern Division, the settlement with the ryots for Fusly 1218, exhibited an increase beyond that for Fusly 1217 of Pagodas 9,249-30-13. The former being Star Pagodas 2,58,347-21-51, the latter Star Pagodas 2,49,097-41-38; but in this Division also, remissions became equally, indeed more necessary than in the other; many of its villages having been exposed to peculiar suffering from adversity of season, as well as depopulation by an epidemical disease which raged with singular violence in this part of the country, and in some villages carried off above half the cultivating inhabitants. Indulgence became, therefore indispensable, and accordingly, your Lordship will have observed that the renter's remission which Mr. Garrow had estimated in January last at Pagodas 7,611, he found it absolutely necessary to increase, owing to various unavoidable causes of deterioration, to Pagodas 8,564-26-51, exclusive of the allowances to Elephant Sibbendy, which in this Division amounted

to Pagodas 1,449; both of which remissions being deducted from the gross settlement leave a nett Circar rent of Star Pagodas 2,48.334 being less than the gross Ryotwar Settlement of the previous year by Star Pagadas 763-41-38.

458. This decrease was made good in the two last years of the lease, the Revenue of Fusly 1219 being Pagodas 2,50,101, and that of Fusly 1220 Pagodas 2,51,401, both exceeding the Revenue of Fusly 1217, the former in the sum of Pagodas 1,003-3-42, the latter in the sum of Star Pagodas 2,303-3-42.

459. The Peshcush of the Polliams of the Southern Division had hitherto undergone frequent but not very considerable fluctuations in its amount. In our letter to Government of the 8th September 1808; we stated our approval of the adoption of the settlement of Fusly 1210, with the Poligars on the borders of the Chuckregerry and Aravacourchy district, rather than the exaction of the high Peshcush of Fusly 1212, a Peshcush fixed with a reference to the Survey valuation, and we expressed our intention of reporting on the propriety of confirming the settlement of Fusly 1210 (a settlement founded upon the previous customary payment) as the permanent demand of Government.

460. In the present Report, the Collector mentioned his having gone into a particular investigation of the resources of all the Polliams, and although he had not finally concluded a triennial settlement with the Poligars, he sent as the result of his enquiry a statement of the rent which he would propose levying for the three years amounting to Pagodas 8,005-27-17 per annum, and as we had little doubt of inequalities existing in the previous settlements and the fullest confidence in the zeal, care and ability of the Collector, we had no hesitation, in recommending a confirmation of his proposed rent.

461. We observed that should your Lordship in Council concur with us in approving and confirming the arrangements of the Collector, the total settlement of the Land Revenue of the Coimbatore Province including the Polliams would stand as follows:—

For Fusly 1218	6,07,239	27	17
For do. 1219	6,17,120	27	17
For do. 1220	6,22,259	27	17
Making a total for three years of ...	18,46,619	30	51

the average of which, notwithstanding the remissions of Government to the renters for the encouragement of agriculture would in a small degree exceed the settlement of the year preceding the rent, while the Revenue of the last year would exceed it by Pagodas 6,957-34 as shewn by the following Abstract:—

Settlement of Fusly 1217 6,15,271-38-17 ...	Fusly 1218...	6,07,239	27	17	...	...	...	8,032	11	0
	do. 1219...	6,17,120	27	17	1,848	34	0			
	do. 1220...	6,22,259	27	17	6,987	34	0			
Total		18,46,619	36	51						
Average		6,15,539	42	17						
Settlement of 1217 ..		6,15,271	38	17						
Difference or nett increase in the 3 years...		268	4	0						

462. In forming our opinion of the foregoing settlement, we were guided not by the amount of it on a comparison with that of former years, though that criterion we observed would induce us to form a favorable judgment of it, but by various obstacles which tended to impede its formation, all which appeared to have met with patient investigation and considerate attention on the part of the Collector, who had given them their due weight in all

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his recommendations without permitting them in any case to form the ground of an improvident dereliction of the dues of Government.

463. Among the principal obstacles which the Collector had to encounter we had to enumerate the prevalence of an epidemic disease, the ravages of wild Elephants, the novelty of the lease, and the hesitation of the renters to incur the responsibility which it involved, the impoverished condition of many villages from the effects of former bad seasons, the deficiency of water in others during the year under contemplation which occasioned a partial decrease of cultivation, but chiefly the sudden and almost incredible fall in the price of grain occasioned by a generally abundant harvest not only in Coimbatore, but the neighbouring Provinces which from an average statement furnished by the Collector compiled from the weekly Reports of Tahsildars, and consequently liable to no suspicion of deliberate fabrication, appeared in some cases to have fallen above 50 per cent.

464. Under all these disadvantages, the last of which we were concerned to observe prevailed but too generally in the last season, we trusted your Lordship in Council would concur with us in opinion that the settlement was upon the whole advantageous to Government and consequently creditable to the exertions of the persons who formed it.

465. We remarked that on Mr. Garrow's merits as an officer of Revenue, we had more than once had occasion to pass our well merited encomium, and it was consequently with regret, that we saw him obliged to quit his district for some months from very severe indisposition, we doubt not however that the general plan of the settlement, though not the whole of the execution had the advantage of his ability and experience, as however, we considered its conclusion to be satisfactory, and as he ascribed, a principal part of the task to have fallen to the share of his Assistant Mr. Riddell, we observed that it would be injustice to withhold our tribute of praise on the occasion, and we accordingly begged leave to recommend that gentleman's exertions to the favorable notice of your Lordship in Council.

466. Before we closed this Report, we felt it our duty to request the attention of your Lordship in Council to the observations of the Collector in the concluding part of his letter on those particular points of finance which appeared peculiarly to affect the resources of the district under his charge.

467. The want of a circulating medium occasioned by remitting the Revenue of a Province without an equivalent return, we remarked must tend immediately to reduce a Revenue almost entirely derived from the sale of grain, because the gold and silver which remains becomes more valuable, and an equal quantity can purchase more grain than when it was more abundant. This scarcity of gold and silver we remarked had perhaps contributed to the fall in the price of grain in Coimbatore, and consequently to the immediate reduction and insecurity of the Revenue, but if this scarcity were viewed as the effect of the stagnation of trade and suspension of manufactures, the evil we remarked would appear much more important. The loss to Revenue occasioned by the scarcity and consequent high value of gold and silver, and the consequent low price of grain was an evil of secondary consideration when compared to the check which was given to the arts and to agriculture by a diminished demand for the produce of industry, every measure therefore we remarked that had a tendency to remedy the evils pointed out by Mr. Garrow deserved attention.

468. Under this impression, we thought that it would not be objected to as an improper interference with the Commercial Department if, in compliance with the Collector's ideas, we recommended that it might be suggested to the Board of Trade to direct that unless some particular advantage were to be obtained, or disadvantage to be obviated by deviating from the rule, the Commercial Resident should confine his advances as much as possible to the district from the Revenues of which the funds are derived.

469. We also thought the remarks of the Collector upon the project of getting up an investment of cotton were not undeserving of remark, but we observed that we should prefer the permanent demand resulting from an avowedly profitable private trade, to the uncertain attempt

of the Company in their capacity of merchants to increase and secure the Revenue they derive as sovereigns.

470. We took this opportunity, while adverting to the circumstances noticed by the Collector of the drain of specie from his district, to request your Lordship's attention to the large remittances of specie from the Southern countries to the Presidency for recoinage, which we remarked could hardly fail of having the effect of retarding the collections from the scarcity of specie and consequent reduced price of the produce.

471. The Collector's Report not having embraced the other branches of Revenue, Customs or Abkary, we observed that we should have the honor hereafter to include them in our General Report upon those heads of Revenue.

472. The Report above recited having been but recently despatched, the orders of Government thereon have of course not been as yet received.

CANARA.

473. Under this head no subject presents itself of sufficient importance to require a place in this Report, excepting the settlement upon which we have not as yet reported.

To Mr. Read, 11th May 1809.
From Mr. Read, 24th May 1809.

474. The following is an Abstract Comparative Statement of the Jummabundy of Fusly 1218 compared with that of Fusly 1217; we have to observe, however, that the actual collections exceed the amount entered in the Jummabundies as will be more particularly explained on the occasion of submitting our Report, in the meantime we refer to the correspondence noticed in the margin.

Abstract.

	Land Rent and Village Taxes.			Arrack and Toddy Farms.			Ferry Farms.			Tobacco Revenue.			Amelia Devee Island Revenue.			Road Customs.			Sea Customs.			Dewstan Revenue.			Total.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Fusly 1217	4,95,879	6	24	9,589	39	21	479	41	68	48,975	20	32	5,400	17	59	25,971	18	0	53,163	1	16	...	...	...	6,68,359	19	63
Fusly 1218	4,68,932	13	72	10,147	35	50	511	12	69	41,040	0	0	4,759	17	42	29,571	19	23	55,028	25	67	28,478	32	11	6,71,479	25	4
																									Nett Increase		
Decrease.	26,446	34	32	557	42	26	131	16	1	7,935	20	32	631	0	17	7,200	1	23	1,865	24	41	28,478	32	11	3,120	4	21

MALABAR.

To Government, in Cons., 31st July 1809.
From Mr. Warden, dated 30th June, in Cons., 27th July 1809.

475. Under date the 31st July last we had the honor to submit to the Honorable the Governor in Council the Report of the Collector in Malabar on the Revenues of that Province for the late Fusly 1218.

476. The amount of the Revenue for Fusly 1217 according to the Jummabundy submitted with our address under date the 7th July 1808, was Star Pagodas 6,38,488-33-10. We stated, however, on that occasion that in consequence of the Collector having been required to furnish his Report at an earlier period than had been usual, the collections carried to account under the head of "Extra Revenue" were omitted. We likewise remarked that the sums estimated in the Jummabundy under the head of Customs and Licenses were somewhat below the amount expected to be realized.

477. It would, we observed, be satisfactory to the Honorable the Governor in Council to learn that the actual collections for Fusly 1217 accordingly exceeded the amount entered in the Jummabundy, in the sum of Pagodas 12,963-19-41, as shewn in the subjoined Statement:—

	Revenue of Fusly 1217, according to the Jummabundy.			Actual Revenue of Fusly 1217.			Increase.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue	5,16,073	33	10	5,16,073	33	10	...	...	...
Licenses	53,415	0	0	57,579	35	73	4,164	35	73
Customs...	48,000	0	0	50,739	41	32	2,739	41	32
Salt Revenue...	21,000	0	0	21,000	0	0	...	...	...
Extra Revenue	...	...	...	6,058	32	16	6,058	32	16
Total...	6,38,488	33	10	6,51,452	7	51	12,963	19	41

478. The Honorable the Governor in Council we observed would learn with equal satisfaction the continued progressive improvement in the Revenue of this valuable Province; the amount of the Jumma for Fusly 1218, now submitted, being no less than Pagodas 32,125-29-74 above the *actual Revenue* of Fusly 1217.

479. The particulars of this increase were shewn hereunder.

Abstract.

	Fusly 1217.			Fusly 1218.			Decrease.			Increase.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue exclusive of Cochin...	4,87,502	18	10	4,90,334	20	71	...	...	...	2,832	2	61
Add Cochin Tribute...	28,571	19	22	28,571	19	22	...	...	...	...	...	...
Total...	5,16,073	34	32	5,18,905	40	13	...	...	...	2,832	2	61
Licenses	57,579	35	73	84,483	3	66	...	...	...	26,903	12	73
Customs	50,739	41	32	50,088	42	68	650	43	44	...	...	...
Salt Revenue	2,100	0	0	24,000	0	0	...	...	...	3,000	0	0
Extra Revenue	6,058	32	16	6,100	0	0	...	...	...	41	12	64
Total...	6,51,452	11	73	6,83,577	41	67	650	43	44	32,776	28	38
							Deduct decrease...			650	43	44
							Nett Increase...			32,125	29	74

480. The receipt of the Cochin tribute having according to the orders of Government under date the 22nd April last, been transferred to the Resident at Travancore, the Collector had excluded the amount from his Statements; but the amount was included by us in the Revenue of both Fuslies for the sake of a more distinct and just comparison.

481. The increase of Pagodas 2,832-2-61 under the head of Land Revenue was explained to have arisen from waste lands brought into cultivation, which having enjoyed the usual exemption from rent, the two first years became subject to its payment in the late Fusly; 2ndly from the discovery of lands which had been cultivated some years but secreted from assessment; and 3rdly from an augmentation of rent from estates escheated to Government.

Land Revenue.

*Calicut.
Tambercherry.
Coorumnaad.
Eruaad.
Shernaad.
Betulnaad.
Cortanaad and Chowghaut.

482. The total increase of Land rent amounted to Pagodas 4,255-16-59, but there being a decrease in some districts* to the amount of Pagodas 1,423-13-78, the nett increase was reduced to the sum above stated of Pagodas 2,832-2-61.

483. In our address under date the 7th July 1808, we took occasion to notice the too general mode in which the Revenue from Licenses had been reported upon by Mr. Warden; it was necessary we remarked, that the items comprised under the general head of Licenses should be shewn, and the variations, if any, in the produce of each item pointed out and explained.

Licenses.

484. To these observations Mr. Warden paid attention, and the following account extracted from one of his Statements shewed the actual receipts from Licenses in Fusly 1217, under each distinct head compared with the expected receipts in the Fusly lately expired.

Abstract

	Actual receipts in Fusly 1217.			Expected receipts in Fusly 1218.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Arrack and Toddy...	17,536	43	59	16,385	2	44	...	...	...	1,151	41	15
Ferry Farms	5,510	2	8	5,859	27	43	314	25	35	...	...	...
Gold Dust	622	17	29	709	38	64	87	21	35	...	...	...
Cardamums...	3,087	20	7½	5,664	26	13	2,577	6	6	...	...	...
Hill Farms	781	23	25	840	18	5	58	39	59	...	...	...
Iron Farm	41	19	24½	28	25	57	...	...	...	12	23	0
Tobacco	30,000	0	0	55,000	0	0	25,000	0	0	...	...	...
Total...	57,579	35	73	84,483	38	66	28,068	2	56	1,164	34	62
Deduct decrease...							1,164	34	62			
Nett Increase...							26,903	12	73			

485. The decrease of Revenue from Arrack and Toddy was explained to have been occasioned by the discontinuance of the Arrack Farm at Cannanore, a measure which, for the preservation of the health of the European troops at that Station, the Collector found it necessary to adopt at the particular request of the Provincial Commanding Officer.

Arrack and Toddy.

486. The Ferry Farm was rented in the late Fusly for the sum of Pagodas 6,156-28-49, but the amount carried to the credit of the Revenue was Pagodas 5,854-27-43 only, the difference, Pagodas 302-1-1, having been disbursed in the repair and construction of bridges, as per account particulars No 3.

Ferry Farm.

487. The toll we remarked from which this Revenue arises was considerably extended a few years since; in consequence of the construction of several new bridges by which the communication in this Province had been much facilitated and improved. It had been proposed to construct those bridges by contract, and to allow to the contractor by way of reimbursement the benefit of the toll for a given period; this plan was however rejected, at the recommendation of the Board of Revenue, the bridges were built at the public expense, and we observed with satisfaction the advantageous result of the measure.

See letter to Government, dated

488. A proposition we observed had been recently submitted to us by the Collector in the Southern Division of Arcot for improving the communication in that district by similar means, and as we were of opinion that the system might with great advantage be rendered general we stated our intention to address the several Collectors upon the subject.

489. This Farm which is peculiar to the Wynaad District, it was stated, had never yielded more than the amount for which it had been rented in the late Fusly; the mines, we were informed, were kept under management, about three years ago, for the purpose of ascertaining their real value, they produced less than when rented, and as "the nature of the process is such that no efficient control can be established to "prevent fraud, if kept under Aumany" the system of rent was, we thought very properly reverted to.

Gold Dust Farm.

490. This source of Revenue was also chiefly confined to the Wynaad District. It appeared that in Fusly 1217, the Proprietors of the land agreed to pay for the Government share of the crop in money, the ascertained average produce of the three preceding years being taken as the ground of calculation; but the Proprietors having failed to perform their engagements, the whole produce had in the last year, been rented, with the consent of the Proprietors, the farmer agreeing to pay to them, for their share, a price somewhat above the common local price of the country.

Cardamums.

491. As the farm thus arranged had been rented, under a public advertisement to the highest bidder, there would exist no room for favor or collusion; while the plan, as would be seen, had been attended with considerable advantage to the revenue.

492. The Revenue under this head was derived from the produce of the hills and jungles, such as bees-wax, honey lacker dammer, &c.

Hill Farm.

493. It appeared that this small farm, though a long established one, blended as it was, under the general head of Licenses, never until now attracted the Collector's attention. It was confined to the district of Coormenaad; and as the Revenue was very trifling and derived from an article of common use in agriculture and manufactures, we concurred in opinion with the Collector that this farm should be abolished.

494. Large as was the increase derived from the Tobacco monopoly in the late Fusly, the Collector stated that it would have been larger if the monopoly had been fortified by a Regulation.

Tobacco.

To Mr. Read, 1st March, in Diary Cons, 2nd March.
To Mr. Garrow, 28th February, in Diary Cons., 2nd March 1809.
To the Chief Secretary to Government, 26th December, in Cons., 23th December 1808.

495. We remarked that conformably with our orders, the draft of a Regulation was sometime ago submitted by Mr. Warden, and that a copy of it was submitted by us to the Collectors in Canara and Coimbatore, to which last Province it would, we observed be, in the recollection of Government that it was proposed the monopoly should be extended.

496. We had received the Report of the Collector of Canara containing his opinion upon Mr. Warden's draft, but we had still to receive the Report of the Collector in Coimbatore; the delay, we had reason to believe, had been occasioned by the Collector's absence from his station in consequence of ill health. He had lately returned, and we stated that we should urge him to an early reply, in the meantime we observed it was satisfactory that the measures taken to check the practice of smuggling between Coimbatore and Malabar had been attended with such considerable success.

497. We had not any observation to offer respecting this branch of Revenue in which it would be observed there was a trifling decrease to the amount of Pagodas 650-43-44.

Customs.

498. Under this head the Collector had entered the sum of Pagodas 24,000 being Pagodas 3,000 above the Revenue of Fusly 1217. We observed, however, from his monthly Salt account for June, the latest then received, that besides the sum credited to that time Pagodas 20,000 there was a balance on hand of upwards of 6,000 Pagodas, and as we were not aware of any valid reason for reserving so large a balance, we stated our intention to direct Mr. Warden, as we had done other Collectors under similar circumstances to carry the whole, or the greater part to account.

Salt.

499. Having called upon all the Collectors to furnish separate Reports upon the Salt Revenue, as also upon the Abkary and Customs, we intimated our intention to submit a general account of each of these branches, so soon as the information which we had required should be completed.

500. The sum brought to account under this head amounted to Pagodas 6,100 or Pagodas 41-12-64 above the amount brought to account in Fusly 1217.

Extra Revenue.

501. We stated in our address under date the 7th July 1808, that we should desire Mr. Warden to make us more particularly acquainted with the manner in which the Extra Revenue was obtained. For the explanation which he had furnished in consequence, we begged leave to refer to his Report, a certain portion it appeared was derived from anchorage and pilotage, fees, house-rent of public buildings and Royalty share from the sale of elephants; but the largest portion was derived from certain species of cultivation termed 'Ponam" and "Moden" the assessment upon which being taken in kind was not brought fully to account until the end of the Fusly.

Para. 13, 14 & 15.

502. In concluding his Report, the Collector informed us that he had not yet made any satisfactory progress in introducing the assessment on Pepper lands, in the mode suggested by our instructions.

See Report to Government, 5th October 1807.

503. Formerly the Pepper lands were assessed at ⅓ of the produce, and a duty was besides levied on all Pepper exported at the rate of 11½ per cent. In 1804, the assessment was reduced to ⅕ of the produce and by the orders of Government, dated 11th April 1806, the assessment was abolished

Minute of Lord W. Bentinck, 22nd April in Cons., 3rd May 1804.

altogether, at the same time the article was exempted also from duty for a certain period, viz. to the 1st January 1807, when the collection of the duty recommenced.

504. The same orders, however, which directed the abolition of the tax on Pepper vines directed also that the Board would "take into consideration the expediency of levying a certain Quit-rent on lands cultivated with Pepper," or of raising the public Revenue from that article, entirely by a duty on "the export;" the sentiments of the Collector upon this point were accordingly consulted and the result was submitted in our Report under date the 5th October 1807.

505. Considering the inconsistency of re-imposing a land tax which had been so recently and formally abolished, the Collector inclined to the opinion that it would be better to levy the equivalent by means of an additional duty. He submitted a calculation by which it appeared that the whole pepper produce of Malabar might be taken at 3,500 candies the value of which at the then current price of 80 Rupees per candy was Rupees 2,80,000. He recommended that the Government demand should be fixed at ⅛ being Rupees 46,666, or Pagodas 13,225, which levied in the shape of a duty, would amount on the whole estimated quantity of 3,500 candies to 13⅓ Rupees per candy.

NOTE.—It was abolished by proclamation according to the orders of Government.

506. But as the duty already levied, though levied at the nominal rate of only 11½ per cent., amounted in reality to 17¼ per cent., in consequence of the Tariff valuation being fixed at 150 Rupees the candy, while the market price seldom exceeded 100 Rupees, the Collector recommended that the Tariff valuation should thenceforward be fixed at the latter price making the old and new duties together 25 Rupees per candy, or 25 per cent., supposing the market price of the article to be 100 Rupees per candy, if the market price exceeded that sum, the centage would of course be less, and *vice versâ*.

Old duty 11¼
New duty 13⅓
25

507. At the same time, however, that the Collector submitted this plan of levying the additional assessment, he adverted to the risk of smuggling by which part of the amount calculated upon might be lost; and he was therefore of opinion that if the objection of the inconsistency of reimposing a direct tax upon the produce were laid aside, this last would be the preferable mode of raising the assessment.

508. With this view he suggested that the one-sixth of the estimated gross produce (3,500 candies) being 583 candies, valued as above stated, at Pagodas 13,225 should be assessed on the estates on which pepper is grown, leaving to the proprietors the option of paying either in money or in kind, and that after a year's trial, during which any inequalities might be corrected, this assessment should be declared permanent.

509. It was the opinion of the Board that the assessment should be fixed without any reference to the produce that it should be a ground rent to be regulated according to the true principles of a Land Tax, by the intrinsic value of the soil, and that the difference of the amount of the ground rent below the proposed equivalent, whatever it might be, should be collected by a proportionate addition to the export duty; for considering that the ports and passes are shut up by the monsoon during several months in the year, and that a considerable duty as well on pepper as on other articles was already collected with sufficient success, we did not regard the apprehension of an incitement; the smuggling in consequence of the proposed increase of duty to be a valid objection.

See Report 5th October 1809, Para 16 to 22.

510. In the Report of the Collector which we submitted with this address, he had stated objections to the establishment of a ground rent in the manner proposed by us. He had, in consequence recommended that the plan should be relinquished, and that the additional Revenue should be raised wholly by a duty, or by a collection in kind, by which last method, he observed, a supply of Pepper would be [illegible]

Para. 16.

to complete the Lading of the China ships, agreeably to a late suggestion of the Honorable Court of Directors.

511. We confessed that when we reflected on the already great improvement which had been effected in the resources of this Province, by means of the Tobacco and Salt Monopolies, to say nothing of the progressive state of the other sources of Revenue, and when we adverted also to the existing duty on Pepper which was by no means inconsiderable, we saw no cause to regret that the measure of establishing a compensation for the former tax on the produce had been delayed; at the same time, as it seemed to be understood that this source of Revenue would admit of improvement, either by means of a direct assessment or of an increased duty, we stated that we should direct the Collector to keep it in view, and to submit his opinion as to the extent to which the duty should be increased, if he should continue to consider our plan of a ground rent to be impracticable, or if the proposition of receiving a share of the produce in kind for the purpose above stated should appear to the Honorable the Governor in Council, as to us, to be exceptionable.

512. We could not conclude this Report without expressing to the Honorable the Governor in Council our unqualified approval of the Revenue administration of this Province, especially when we considered that it was conducted, not as formerly by a Principal and three Subordinate Collectors with Assistants, but by a Collector solely unaided by any other person.

513. We deemed it to be our duty at the same time to state that the appointment of an efficient Assistant qualified to take part in superintending the Revenue from Tobacco and Salt and particularly the Customs, would, in our opinion be attended with great advantage, and we therefore begged leave to recommend the measure most strongly to the attention of the Honorable the Governor in Council.

From Mr. Gahagan, in Cons., 2nd November 1809.

514. The orders of the Honorable the Governor in Council in reply to the foregoing address were communicated to us under date the 2nd September last.

515. The Honorable the Governor in Council we were informed had derived much gratification in perceiving that the Revenues of Malabar continued to improve under the superintendence of Mr. Warden; that the actual collections of Fusly 1217 exceeded the Jummabundy of that year in the sum of Pagodas 12,963, and that the increase in Fusly 1218 which lately expired had exceeded the actual collections of Fusly 1217 in the considerable amount of Pagodas 32,125.

516. The Honorable the Governor in Council accordingly confirmed the settlement concluded by the Collector for Fusly 1218 being for land Revenue including Cochin Star Pagodas 5,18,905-40-13, and for the remaining items amounting to the estimated sum of Star Pagodas 1,64,672, making a total of Star Pagodas 6,83,577-41-67.

Land Revenue of Malabar	...4,90,333	20	71
Cochin Subsidy	... 28,571	19	22
	5,18,905	40	13

517. The explanations furnished by the Collector of the particular heads of Revenue composing the general one of "Farms and Licenses" are considered to be clear and satisfactory, and although the abolition of the Arrack and Toddy Farm at Cannanore and the reduced rent of the Iron farm had occasioned a decrease of Star Pagodas 1,164-34-62, the Honorable the Governor in Council was happy to observe that an increase had been effected in the other articles comprised in this branch of the Revenue to the extent of Star Pagodas 26,903-12-73.

518. The Honorable the Governor in Council was well pleased to find that the exertions of the Collector in checking the practice of smuggling in the article of Tobacco had been attended with such advantage to Revenue, and we were informed that so soon as we should have submitted the result of our consideration of the Reports of the Collectors of Coimbatore and Canara on the draft of the Regulation prepared by Mr. Warden, it was the intention of the Governor in

Council to provide for the better security of this source of Revenue by the enactment of a specific Regulation for that purpose.

519. The directions which we transmitted to the Collectors of Malabar regarding the balance of his Salt account for June, as well as to the Collectors in general, were approved by the Honorable the Governor in Council.

520. The advantageous result of the measures adopted by us for the improvement of the communication in Malabar by extending the construction of toll bridges was deemed satisfactory; the expediency however of the application of this local tax generally to the districts under our superintendence remained to be considered the Governor in Council intended to give the subject due attention when we should have received and submitted the opinion of several Collectors for the information of Government.

521. The Governor in Council concurred with us in the propriety of abolishing the petty Iron farm in Coormenaad, and directed that proclamation thereof should be made accordingly.

522. The Honorable the Governor in Council observed that it was desirable that some definitive arrangement should be adopted with regard to the Revenue to be derived from the Pepper plantations; that if fixing the assessment with reference only to the quality of the soil were impracticable, the reverting to the former system of a payment in kind appeared to be highly objectionable. The Governor in Council remarked that perhaps the most feasible method of regulating the assessment would be found to be, in ascertaining the quantity of produce from a plantation in a given number of years, and taking the average value at the market price, and establishing this as the fixed land tax in future; the Honorable the Governor in Council desired that we should give this subject our further consideration, and submit our final sentiments thereon as early as might be practicable.

523. The Governor in Council considered the expression of our unqualified approbation of the Revenue administration of the Province of Malabar to be highly creditable to Mr. Warden who had given ample proofs of his efficient management by the punctual realization of so favorable a Settlement.

524. The Honorable the Governor in Council stated that he would take into consideration the appointment of an Assistant for the purpose particularly of assisting the Collector in the superintendence of the Salt, Tobacco, and Custom Revenues.

ISLAND OF SERINGAPATAM.

525. On receipt of the orders communicated in the Chief Secretary's letter, under date the 30th August 1808, a copy of the Proceedings of the Medical Board, and of the other papers which accompanied that letter, was transmitted to the late Collector at Seringapatam with directions to state his sentiments regarding the expediency of discontinuing altogether the sale of Spirituous Liquors within the limits of that station.

In Cons., 5th September 1808.

526. The late Collector briefly stated in reply that "during the government of the late Sultan the sale of Spirituous Liquors" was prohibited, and that as the "inhabitants experienced no inconvenience from the privation" he apprehended *they would not suffer in their health* if the prohibition were again enforced.

From Colonel Symons, dated 4th, in Cons., 22nd September 08.

527. It was our opinion that under careful restrictions, the sale might be allowed without risk of detriment to the health of the Troops, at the same time we conceived it to be very questionable whether the use of Spirituous Liquors could be altogether suppressed in places so populous as the Pettah of Seringapatam, and whether if not continued to be provided, under public authority and control, it would not be clandestinely provided and sold.

523. Upon these points, though they were expressly referred to the late Collector, his reply conveyed no information, and we, in consequence, deemed it proper to refer the subject for the consideration of his successor.

To Mr. Newnham, dated 18th in Cons., 19th December 1808.

529. The reply of Mr. Newnham which we had the honor to submit under date the 31st March last was very full and satisfactory. It thence appeared that the healthiness of the place had recently much improved; that the sickness which formerly prevailed amongst the Troops was to be ascribed to some other cause than the immoderate use of Spirituous Liquors, and that in the very few recent instances in which sickness could be at all imputed to that cause, the liquor had been clandestinely obtained.

From Mr. Ravenshaw, in Con., 13th February 1809.
To the Chief Secretary to Government, in Diary Cons. 3rd April.

530. The establishment maintained for restricting the use of Spirituous Liquors was not however, in the opinion of the Collector, entirely adequate to the purpose; but he was satisfied that it might be rendered in all respects efficient, at a small additional expense.

531. On the other hand, the Collector was of opinion that it would be extremely difficult if not impracticable, to prevent the use of Spirituous Liquors altogether, even if it were desirable, of which he had entertained doubts, and he stated in positive terms that if the object were attempted to be attained, a far more expensive establishment would be required to effect it, than would be necessary to place the sale under the most salutary and efficient restrictions.

532. In the same letter, Mr. Newnham recommended that the sale of Toddy should be allowed to a certain extent. He also suggested the expediency of permitting the sale of Arrack under proper restrictions within the Fort for the convenience of the numerous workmen employed under the Public Agent for the manufacture of Gun Carriages.

533. The labour in which these men are employed was represented to be such as to render necessary some stronger beverage than water; it was also represented that the manufactory, though situated within the Fort, is surrounded by a high wall and that the gates are carefully watched, so that any abuse of the proposed latitude might be without difficulty prevented.

534. We could not enter into all the arguments which Mr. Newnham used in support of his opinion that the authorized sale of Spirituous Liquors under a regulated control was preferable to an entire prohibition; but we begged leave generally to express our concurrence therein, and to recommend that the Collector might be permitted to make such an increase to his establishment as might be necessary for the purpose in view, of rendering the proposed restrictions effectual.

535. The Governor in Council concurred with us in opinion for the reasons stated by Mr Newnham that it was inexpedient to attempt to suppress entirely the sale of Arrack within the Island of Seringapatam and that the salutary objects which it was proposed to ensure by this measure were attainable in a greater degree by allowing restricted and regulated sale, both of Arrack and of Toddy.

From the Secretary to Government, dated 27th May, in Cons., 8th June.

536. This opinion we were informed would accordingly be communicated to the Commander-in-Chief, and the Governor in Council desired that instructions might be issued to the Officer in charge of the Revenue Department at Seringapatam to adopt measures in communication with the Officer Commanding in Mysore for establishing the sale of Arrack and Toddy in the Town and Island of Seringapatam on the principle recommended by Mr. Newnham.

537. The Governor in Council was further pleased to authorize the augmentation of the establishment of servants to the extent that might be necessary to enforce the restrictions im

imposed on the sale of Arrack and Toddy and desired that it might be early submitted for his information.

538. The result of these measures will no doubt be satisfactory and will be hereafter communicated.

PRESIDENCY.

539. Under date the 2nd November last we had the honour to submit for the information of your Lordship in Council the Report of the Collector of Madras, accompanied with an account of the Jumma and Collection of the Revenues under his charge for the late Fusly 1218, on comparison with the Jumma and Collections in the two previous Fuslies 1216 and 1217.

To Government, in Cons., 2nd November.
From Mr. Ogilvie, dated 30th September, in Cons., 9th October.

540. We had at the same time the honor to submit a transcript of our orders to the Collector under date the 24th August last, to which his Report referred on the subject of the Revenue from Arrack, Toddy, and Quit-rent, together with a transcript of some previous correspondence with him, on the subject of the Salt Revenue.

541. The principal branch of Revenue under charge of the Collector of Madras is the Arrack and Toddy Revenue. In Fusly 1217, the collections from this branch amounted to Pagodas 77,556-37-47; in Fusly 1218 they amounted to Pagodas 81,768-11-25, being a nett increase of Pagodas 4,211-18-58 but as at the commencement of Fusly 1218 an augmentation took place in the assessment upon Punch Houses, calculated to produce an increase of Revenue to the amount of Pagodas 6,389½, and as the Arrack farms under the Collector of Madras were at the same time extended to the Tobacco Mettoos, by which the Arrack Revenue of the Zillah of Chingleput sustained, as it appeared an actual loss in the late Fusly of Pagodas 2,844-38-34, which loss ought to have been compensated by an equivalent increase in Madras, it followed that the comparison of collections from Arrack and Toddy in Madras for Fuslies 1217 and 1218, was not in favor of the latter Fusly but rather the reverse.

Arrack and Toddy.

See letter to the Chief Secretary, 5th July 1808
And from Mr. Greenway, 20th July 1808.

See the letter last referred to.
Letter from Mr. Hyde, 25th July 1809.

542. It was, moreover, to be observed that the collections in Fusly 1217 were extremely low, they amounted, as already mentioned to Pagodas 77,556-37-47 while the collections of the previous Fusly 1216, amounted to Pagodas 1,02,770-4-5; the difference in favour of Fusly 1216 being no less than Pagodas 25,214-11-38.

543. The Revenues of Madras in Fusly 1216 were under the administration of Mr. Murray who discharged the duties of his appointment, with great activity and zeal; at the commencement, however, of Fusly 1217, Mr. Murray, in consequence of some counteractions which he had experienced in the former Fusly on the part of the Divisioners, proposed a plan, which was adopted, of substituting the vend of Batavia for that of Country Arrack. In the prosecution of this plan, he met with great difficulties. The Divisioners refused to ratify their engagements, it became necessary in consequence to grant Licenses for single shops to individual venders, and even in many cases to entrust the care of these shops to persons appointed by the Collector on the part of the Government, where no private offers could be obtained.

See letter to the Chief Secretary, 2nd July 1807, and from the Chief Secretary, 18th July 1807.

544. This measure, which was intended merely as a temporary expedient, failed of success and a defalcation of Revenue ensued. To obviate this, Mr. Murray procured and submitted a proposal for a contract or exclusive sale of Batavia Arrack within the limits of Madras; we paid attention to the proposal but required explanations as to the advantages derivable from it; in the mean time, Mr. Murray was succeeded by the present Collector, Mr. Ogilvie, from whom we received another, and apparently more advantageous proposal for the exclusive sale of Country Arrack.

545. Both these proposals were submitted to Government, and the question was discussed whether to revert to the former mode of farming the sale of Country Arrack by Divisions to the highest bidders, or whether an exclusive sale of Country Arrack by Divisions to the highest bidders, or whether an exclusive sale of Country Arrack or an exclusive sale of Batavia Arrack should be established; Government determined upon the first plan, that of reverting to the system of rent by Division.

See letter to the Chief Secretary, 13th January 1808.
See letter from the Chief Secretary, 30th January 1808.

546. It was to this abortive attempt at improvement in Fusly 1217, that the defalcation of Revenue in that Fusly was partly ascribed, a considerable portion of the defalcation however was from Toddy, occasioned by the effect of the storm which happened about the middle of that Fusly and by which it was stated that upwards of 20,000 trees were either greatly injured or destroyed.

547. These causes of decrease in Fusly 1217, as they were very reasonable, so were they admitted to be valid, but as they were temporary causes, it was to have been expected that the Revenue of Fusly 1218 would have risen nearly to the former standard, especially the Arrack Revenue; and with respect to the Toddy, it was mentioned in the Collector's Report accompanying the Jummabundy of Fusly 1217, that the gardens had begun to recover from the effects of the storm and that the Toddy Revenue had been almost doubled in the arrangements for the new Fusly, that is to say, the Fusly lately expired.

548. On observing, therefore, the comparatively small amount of collections to the end of June, we addressed to the Collector the letter before adverted to, of the 24th August, in which we informed him that on the occasion of submitting his Jummabundy for the expired year, we should expect to receive full information upon the above points, and to afford a clearer view of the subject; we desired that he would shew under separate Heads the Revenue derived from Batavia Arrack, Country Arrack and Toddy in the three Fuslies 1216, 1217 and 1218, with an explanation of the causes to which the items of increase and decrease were to be ascertained.

549. The Collector conformed with these instructions in the preparation of the Statement; and he also afforded explanations though they were not altogether so full as we expected.

550. The following abstract of the Jumma and collections from Arrack and Toddy in Fusly 1218, on comparison with the Jumma and collections of Fusly 1217, was subjoined for the information of your Lordship in Council;—

Demand.	Fusly 1217.		Fusly 1218.		Increase.			Decrease.		
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.		S. Pags.	F. C.	
Country Arrack ...	17,541	37 55	35,492	37 25	17,950	14 50		...	.....	
Native Batavia Arrack Shops... ...	24,026	31 72	8,152	22 40	...	.....		15,874	9 32	
Punch Houses	25,448	0 0	31,230	0 0	5,782	0 0		...	.....	
Total...	67,016	24 47	74,875	14 65	23,732	14 50		15,874	9 32	
			Deduct Decrease.					15,874	9 32	
			Nett Increase of Arrack...					7,858	35 18	
					Decrease.					
Toddy	11,807	20 20	9,856	27 30	1,950	37 70				
					Nett Increase of Arrack and Toddy.					
Total Arrack and Toddy...	78,823	44 67	84,731	42 15	5,907	42 28				

Collection.	Fusly 1217.		Fusly 1218.		Increase.			Decrease.		
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.		S. Pags.	F. C.	
Country Arrack ...	16,944	5 65	33,897	20 40	16,953	14 55		...	.....	
Native Batavia Arrack Shops... ...	23,874	33 47	7,529	0 0	...	.....		16,345	33 47	
Punch Houses	25,448	0 0	30,955	0 0	5,507	0 0		...	.....	
Total...	66,266	39 32	72,381	20 40	22,460	14 55		16,345	33 47	
			Deduct Decrease...		16,345	33 47				
			Nett Increase of Arrack...		6,114	26 8				
					Decrease.					
Toddy	11,289	43 15	9,386	35 65	1,903	7 30				
					Nett Increase of Arrack and Toddy.					
Total Arrack and Toddy...	77,556	37 47	81,768	1 25	4,211	1 58				

551. It hence appeared that the collections of Arrack Revenue in Fusly 1218 amounte to Pagodas 72,381-20-40 being an increase, on comparison with the collections of Fusly 121 of Pagodas 26-8, but a portion of this increase to the amount of Pagodas 5,507 was derived fro the augmented tax on Punch Houses; the actual improvement therefore in Fusly 1218, if th be deducted, was no more than Pagodas 607-26-8, or the difference between the augmente receipts from Country Arrack and the diminished receipts from Batavia Arrack, the consequen of reverting to the sale of the former liquor in lieu of the latter.

552. The Collections from Toddy in Fusly 1218, Pagodas 9,386-35-65, being added to th collections from Arrack made a total of Pagodas 81,768-11-25, and reduced the increase above stated, of Pagodas 6,114 26-8 to Pagodas 4,211-18-58, there being a decrease under the head Toddy, on comparison with the collections of Fusly 1217, to the amount of Pagodas 1,903-7-3

553. With regard to this decrease, the Collector explained that when he gave us to unde stand that the Toddy Revenue had been almost doubled in the arrangements for Fusly 1218, h referred to the state of the Revenue subsequently to the storm. It appeared by a memorandu which he submitted that, of the total collection from Toddy in Fusly 1217, Pagodas 11,290, proportion to the amount of Pagodas 8,583 was collected in the five months preceding the storm and Pagodas 2,707, only in the seven subsequent months; at this latter rate, he observed th Revenue for a whole year would be about Pagodas 4,630 whereas his collections in Fusly 121 amounted to Pagodas 9,387; and in this view, which was the view in which he meant it to b understood, the Toddy Revenue was certainly doubled in the arrangements for the late Fusly

554. We next proceeded to shew the Jumma and collections from Arrack and Toddy i Fusly 1218, in comparison with the Jumma and collections of Fusly 1216, of which we submi ted the following abstract:—

	Demand.												Collection.											
	Fusly 1216.			Fusly 1217.			Increase.			Decrease.			Fusly 1216.			Fusly 1218.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Pags.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.
Country Arrack.	44,435	37	40	35,49	37	25	...	...	...	8,943	0	15	43,830	22	75	33,897	20	40	...	...	...	9,933	2	3
Native Batavia Arrack Shops...	11,624	0	0	8,152	22	40	...	...	...	3,471	22	40	11,512	0	0	7,529	0	0	...	...	...	3,983	0	
Punch Houses...	25,194	0	0	31,230	0	0	5,036	0	0	...	...	...	25,194	0	0	30,955	0	0	5,761	0	0	...	...	
Total...	81,253	37	40	74,875	14	65	6,036	0	0	12,414	22	55	80,536	22	75	72,381	20	40	5,761	0	0	13,916	2	3
							Deduct Increase ...			6,036	0	0							Deduct Increase...			5,761	0	
							Nett Decrease of Arrack ...			6,378	22	55							Net Increase of Arrack ...			8,155	2	3
Toddy	82,821	39	0	9,856	27	30	..	...	...	12,965	11	50	22,234	26	10	9,386	35	65	...	...	...	12,847	35	2
Total Arrack and Toddy	1,04,075	34	40	84,731	42	15	...	...	...	1,034	34	25	1,02,771	4	5	81,768	11	25	...	...	...	21,002	37	6

555. It hence appeared that the collections from Arrack in Fusly 1218 fell below th collections in Fusly 1216 in the sum of Pagodas 13,916-2-35, but that if the augmented receipt from Punch Houses were deducted, the decrease would be Pagodas 8,155-2-35 only; the decreas of Revenue from Toddy amounted to Pagodas 12,847-35-25, and the total actual decrease both Arrack and Toddy Revenue on comparison with the collections of Fusly 1216 was con sequently Pagodas 21,002-37-60.

556. The decrease of Toddy Revenue we could have no difficulty in ascribing almost exclusively to the effects of the storm, because we observed that the collections of Fusly 1217 would, if continued at the same rate as previously to the storm, have amounted to upwards of 20,000 Pagodas.

557. In explanation of the decrease of Arrack Revenue, the Collector observed in the first place that the high collections of Fusly 1216 were influenced by the circumstance of "the "Famine in that year which increased the population at the Presidency by more than half a "lack, and consequently the consumption of spiritious liquors in the same proportion."

558. We could not admit the consequence here assumed, because it was not likely that the miserable beings who resorted to the Presidency in search of subsistence, would have any superfluous means to dispose of in the purchase of spirituous liquors, and because we observed that the collections in some former years amounted to even more than the collections in Fusly 1219 as appeared by the following abstract account:—

	Collections in Fusly 1211.			Collections in Fusly 1212.			Collections in Fusly 1213.			Collections in Fusly 1214.			Collections in Fusly 1215.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Arrack	6,9979	32	20	84,089	9	60	75,055	41	20	83,294	31	50	66,212	22	40
Toddy	22,532	17	49	21,646	43	67	24,047	12	52	19,254	22	20	20,567	44	10
Total...	92,512	4	69	1,05,936	8	47	99,103	8	72	1,02,549	8	70	86,780	21	50

	Collections in Fusly 1216.			Total Collections in 6 years.			Average Collections for one year.			Collections in Fusly 1217.			Collections in Fusly 1218.		
Arrack	80,536	22	75	4,59,168	25	25	76,528	4	17	66,266	33	32	72,381	20	40
Toddy	22,233	26	10	1,30,482	31	48	21,747	5	21	11,289	43	15	9,386	35	65
Total...	1,02,770	4	5	5,89,651	11	73	98,275	9	38	77,556	37	47	8,768	11	25

559. The next cause assigned by the Collector for the decrease, was the extraordinarily low price of Foreign Spirits in Fusly 1218 which enabled the Punch Housekeepers to retail at the same price as the vendors of Country Arrack and even to undersell them.

560. This was a valid reason, and in justice to the Collector, we deemed it proper to notice that the subject was submitted by him in a letter under date the 30th June last, and a remedy proposed, which had been adopted. Hitherto, the vendors of Foreign Spirits had not been restricted in their sale, but under the arrrangements recently adopted, they were restricted in the same manner as the vendors of Country Arrack to the sale of 4½ gallons daily, and the daily tax of both descriptions of vendors had been raised from 2½ to 2¾ Pagodas; measures which while they must tend to repress intoxication could not fail we conceived, to have a beneficial effect upon the future revenue.

From Mr. Ogilvie 12th in Cons., 13th July.

	Ps.
1 Writer,	12
1 Pygust Amildar,	6
4 Peons,	8
Total...	26

561. Though the correspondence on this subject had been already before Government, we enclosed a copy thereof for the sake of reference, together with a subsequent letter from the Collector, stating that in order to carry our instructions into effect, an increase to his Establishment was required involving an expense of 26 Pagodas per month.

562. We recommended that this additional expense should be authorised for the present.

Quit-rent.

563. Of the Revenue from Quit-rent, we submitted the followin abstract of the Demand and Collection for the three last Fuslies :—

Demand ...	16,890 0 0	17,904 0 0	18,516 0 0
Collection ...	10,083 0 0	6,897 0 0	6,606 0 0

564. It hence appeared that the collections in Fusly 1218 were somewhat less than th collections in Fusly 1217, and between three or four thousand Pagodas less than the collections in Fusly 1216.

565. The difficulties which opposed the collection of this branch of Revenue had been so often the subject of representation that we considered it unnecessary to repeat them; on the last occasion of noticing these difficulties, we were informed, in reply, that the arrangement proposed for enforcing payment would be taken into early consideration.

From the Secretary to Govt., 12th November 1808.

566. But notwithstanding the difficulties adverted to, we were of opinion that by the adoption of more strenuous measures, the collections from this branch might be at least augmented, though it should be impossible to realize the whole of the revenue.

567. We had with this view directed the Collector to prepare lists of the persons by whom the present heavy balances were due, and we proposed that the amount due by such of the persons, European or Native, as were in the service of the Company, or employed under Government should be recovered by means of stoppages from their pay, and with regard to the other classes, we had desired the Collector to make known to them the sense which was entertained of their discreditable conduct, and if payment should continue to be withheld, to endeavour to recover by means of a suit before the Court of Requests previously advising with the Company's Law Officers on the subject.

568. The Collector, in his Report, promised attention to these injunctions, and we hoped that they might produce a beneficial effect.

569. The very small amount of the Salt Revenue of Madras attracted our particular attention, and occasioned a correspondence with the Collector to which we begged leave to refer.

SALT REVENUE.

570. We submitted the following abstract of the Collections, Charges and nett Receipts for the three last Fuslies:—

	Fusly 1216 Pagodas.	Fusly 1217 Pagodas.	Fusly 1218 Pagodas.
Collections	16,390 0 0	19,550 0 0	11,064 0 0
Charges	9,921 0 0	22,559 0 0	6,488 0 0
		Deficit.	
Net Receipts	6,469 0 0	2,989 0 0	4,576 0 0

571. The causes of the deficit appearing in Fusly 1217, were noticed in our Report under date the 27th February last; we remarked, however, that the present account for Fusly 1217, would not be found to correspond either with the account submitted with the Report last mentioned, or with the account inserted in the Abstract Statement contained in our Report on the Jummabundy of Fusly 1217, dated the 15th September 1808.

572. The sum entered in the Abstract Jummabundy Statement was Pagodas 12,741, and was intended to show the nett receipts of Fusly 1217, but this was before the orders of the Accountant General had passed for debiting the Madras collections with the cost of the Salt

obtained from the adjacent districts, at the monopoly price. We observed that we should enter into further explanations on the occasion of submitting the general accounts of the Salt Revenue for the late Fusly.

573. As to the inadequacy of the present Salt Revenue of Madras, no arguments we observed were required in proof of it; we considered it to be sufficiently evinced by a comparison of the amount, with the collections in the several districts, even in those where we could not yet flatter ourselves that the abuses to which the department is so particularly liable had been by any means entirely obviated.

574. Supposing Madras to contain a population of 700,000 souls, the sales for its consumption at the rate of 20 Pagodas per garce, ought, upon the calculation noticed in the correspondence, to produce a gross Revenue of Pagodas 30,000, and a gross Revenue of Pagodas 45,000 at the present advanced rate of 30 Pagodas per garce.

575. Admitting, however, that the data assumed might be two high (though we did not conceive such to be the case) we considered it to be abundantly evident that the sales hitherto brought to account had been very inadequate to the consumption of this place, and consequently that the difference must have been supplied either by clandestine sales at the pans within the limits or by clandestine importation.

576. It occurred to us that the most effectual mode of obviating these abuses, or at least the former of them, would be to discontinue the manufacture of Salt altogether within the limits and to establish depôts in the Jagire for the exclusive supply of the Presidency.

577. We remarked that these depôts might be established at Acteput and Vulloor to the northward and at Covelong to the southward; that they might be formed at little expense with palisades, roof and gateway; that the charge of storing the mmight rest with the Collector of the Jagire, but that when stored, they should be entirely in charge of the Collector of Madras, to draw supplies from them as occasion might require. Perhaps it might be better, we remarked, to confine the depôts to Atteput and Vulloor only, whence the canal affords the means of a ready and cheap conveyance, the expense of which would probably be compensated by the difference in the cost of the Salt, the charges of the manufacture in Madras being far greater than in the districts.

578. We stated that we should give this subject a further consideration, but in any event, though it should not be found advisable to discontinue the manufacture altogether within the limits of Madras, we were satisfied of the necessity of guarding what might be manufactured, in the manner above described.

579. The other items of Revenue under charge of the Collector of Madras were, we observed, to immaterial to require particular notice, the Revenue from sales of land excepted, upon which no remark was necessary; this source of Revenue being entirely incidental, we considered that all the further information which it was necessary to furnish with respect to the amount of these items of Revenue would be found in the two following Abstract Statements, in which the Jumma and Collections of Fusly 1218, under the several heads were compared with the Jumma and collections of Fusly 1217 and Fusly 1218 respectively.

580. From these statements it appeared that the collections of Fusly 1218, on comparison with the collections of Fusly 1217 exhibited a nett increase of Pagodas 2,491-26-70½, and on comparison with the collections of Fusly 1216, a nett decrease of Pagodas 55,716-40-66½, a considerable portion of this decrease it would be remarked, however, was under the head of "Sales of Land," and a further portion under the head of "Fencible Corps," a source of Revenue no larger available.

581. We entered into this full examination and exposition of the Revenues of the Presidency, as well for the satisfaction of Government as with a view to their improvement, and not with any purpose of reflecting upon the management of Mr. Ogilvie, who, we were convinced had paid every attention to his duties as Collector consistently with the requisite attention to his other duties as Mint Master, though we had reason to believe that these several duties had interfered with each other.

582. Upon this ground we had been given to understand that it was in the contemplation of the Mint Committee to suggest the expediency of replacing the office of Mint Master upon a separate and independent footing; a suggestion which if adopted, we begged permission to follow up by recommending that the Office of Collector of Madras should be incorporated with that of Collector of Land Customs as proposed on a former occasion.

See letter to Govt. dated 30th April, in Diary Cons., 2nd May 1803, and from Govt. dated.

583. Now that the Sea Customs were separated from the Land Customs, with which they had no connection, we were convinced that the establishment of a general office for the collection of the Revenues of the Presidency, from Land, Salt, Sayer and Abkary as in the Provinces, would be a most desirable arrangement, the extensive establishment of Peons maintained in the Customs Department would, we remarked, serve equally to control illicit practices in the other departments, such as the clandestine sale of Spirituous Liquors, which was much complained of, and the clandestine sale of [illegible] of Salt, while the union of the several branches and several establishments under one authority, a Collector aided by a Deputy and Assistants would give a regularity and efficiency to the management which had not been hitherto experienced.

584. This arrangement would also, we observed, be attended with a considerable reduction of expense, as would appear by the following abstract of the estimated *ordinary charges* of the Collector of Madras for the late Fusly:—

Huzzoor Cutcherry servants	4,260	0	0
Huzzoor Saderwared	48	0	0
Salt servants	576	0	0
Farms and Licenses	1,446	0	0
Collector's salary and commission including fees ...	5,500	0	0
	11,830	0	0

585. What portion of the *establishment* of the Collector of Madras might admit of reduction would not well be ascertained until the union of the two offices should take place; it was clear, however, that a saving might be effected to the extent, at least, of the amount of the Collector's salary and commission, for though it would no doubt be advisable to grant to the Collector and his Deputy an interest in the additional duties which they would have to perform; this we observed might be effected by an arrangement of fees upon the whole collections instead of upon the Customs exclusively, without incurring any public expense.

586. The only obstacle which opposed itself to this measure arose from the circumstance that the Collector, in his capacity of Collector of Customs, would be under a separate authority, that of the Board of Trade; on a former occasion we took the liberty of pointing out this circumstance as being inconsistent not only with the practice in the Provinces but with the

general principle laid down in Regulation XV. A. D. 1803; and on the present occasion we were enabled further to state that the Committee appointed for the revision of the Custom Regulations, had resolved at one of their earliest meetings to recommend that this solitary deviation from the general principle should not be continued; under these circumstances, therefore, and as the existing Regulation already provided for its discontinuance. We remarked that the proposed arrangement, if approved, would not necessarily experience any delay on this account.

587. By a letter from the Secretary to Government under date the 20th ultimo we were informed that it was deemed to be of importance that Mr. Ogilvie should be immediately relieved from the duties of Collector of Madras, in order that his attention may be entirely directed to the Superintendence of the Mint, and that your Lordship in Council had been pleased to direct Mr. Ellis, the Collector of Land Customs to take charge of that office accordingly.

From Mr. Gahagan, in Cons., 23th December.

588. The final arrangements in the contemplation of your Lordship in Council for uniting the Office of Collector of Land Customs with that of Collector of Madras, and the establishment of a Court for the adjudication of Revenue causes within the limits of the Supreme Court, we were informed, would be shortly communicated to us, meanwhile it was considered desirable that Mr. Ogilvie should be relieved from the double responsibility under which he had heretofore acted.

589. By a letter from the Secretary to Government in the Revenue Department under date 11th February last we were informed that the Honorable the Governor in Council deemed it expedient that the Collector of Madras should be directed to consult with the Company's Solicitor relative to the nature of the prohibitions proposed to be introduced into future Bills of Sale for ground on the South Beach and that a Report should be required from the Solicitor on that subject.

* See last General Report Paras 132 and 133.

590. In compliance with these orders of Government we had the honor under date 27th April last, to submit a letter from Mr. Ogilvie on the subject, accompanied with a transcript of the provision which had been recommended by the Solicitor.

To the Chief Secretary to Government, in Diary Cons., 4th May.
From Mr. Ogilvie, dated 19th, in Cons., 27th April.

591. This provision tended to preclude the occupants of the buildings which might be constructed, from using them as "a Tavern or Coffee House or Eating House, or for the retail" of Wines or Spirituous Liquors, with or without a License from the Magistrates of Madras or for carrying on therein any noisome or offensive trade or business whatever.

592. The origin of the reference on the foregoing subject was we remarked an observation in a letter from the Chief Secretary to Government to the Board of Trade under date the 24th August last, to the effect that though Government had relinquished the stipulation with respect to the observance of a uniform plan of building, "it was to be understood by the future purchasers that no buildings were to be erected that might interfere with the public convenience."

593. It was accordingly we observed for the consideration of Government whether the provisions recommended were sufficiently comprehensive, or whether any other restrictions should be imposed on the purchasers of the ground in question.

594. In the same letter, Mr. Ogilvie submitted a plan of the ground on the South Beach shewing the spot proposed to be transferred to Singanah Chetty, agreeably to the orders of Government under date the 8th February last.

Marked B.

595. There was a contiguous spot at present occupied by an old godown, which building it appeared that Singanah Chetty was willing to purchase at a fair valuation, together with the ground on which it stood, and the space in front and rear of it provided a road of 30 feet were left as described by the letter D.

Marked A.

596. The Collector recommended that three other roads of the same width should be left at intervals, as described by the letters C, E and F, without which he was of opinion that the South Beach ground would not be readily sold, and deducting the extent which would be occupied by these four roads, viz, 9 grounds, 360 square feet, he recommended that the remainder should be advertised for sale in lots of two grounds each.

597. Considering the great value of the ground upon the South Beach, we were of opinion that the width of the proposed roads should not be permitted to exceed 20 feet, a space sufficient for every purpose of free communication. With this exception we concurred in the Collector's suggestions.

598. Under date 20th May last we were informed in reply by the Secretary to Government in the Revenue Department that the Honorable the Governor in Council considered it advisable to add to the provision recommended by the Company's Solicitor to be introduced into Bills of Sale for the ground to be disposed of in future on the Beach South of the Custom House, a prohibition of the use of thatch or other combustible materials in roofing the buildings which might be erected on such ground.

599. The Governor in Council was pleased to sanction the transfer to Singanah Chetty of the ground described in the plan submited by Mr. Ogilvie on the terms proposed.

600. The Governor in Council was also pleased to authorize the measure recommended by Mr. Ogilvie of leaving roads 30 feet in width at the places discribed in the plan; being of opinion that the width could not be contracted without producing inconveniences which it would be desirable to obviate, although at the sacrifice of the sum which might be obtained by disposing of a part of the ground which would be occupied by the roads.

601. Accompanying a letter from the Acting Secretary to Government under date the 10th June we received various original correspondence with the Board of Trade and Messrs. Lantour and Co. on the subject of an exchange of houses in the Fort, for ground on the South Beach, with directions to instruct the Collector of Madras to submit plans of the spots of ground transferred to the possession of these gentlemen in order that Grants might be prepared for them.

In Cons., June 22nd 1809.

602. As certificates under the signature of the Collector of Madras had been usually issued for ground not exceeding one Cawney in extent, a limit which embraces most of the spots occupied by houses within the jurisdiction, garden houses excepted, the Collector was directed to prepare certificates of that nature and to deliver them to Messrs. Lantour and Co.

603. By a letter from the Collector which we had the honour of submitting to Government under date 27th July last, it appeared that Certificates had been prepared accordingly, but previously to delivering them, the Collector thought it necessary to notice certain circumstances connected with the valuation of part of the ground intended to be transferred.

To the Chief Secretary to Government, in Diary Cons., 31st July.
From Mr. Ogilvie, dated 22nd in Cons., 27th July.

604. The price of ground composing the First Line was originally fixed at Pagodas 750 per ground and the price of that composing the Second Line at Pagodas 550 in consequence however of a great * expense having been incurred in the formation of a road for the benefit of the buildings intended to be erected on the First Line, the amount was added to the price of the ground in that Line, thereby raising it to Pagodas 910 per annum.

*Star Pagodas 33,304.

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605. The price of ground on the Second Line continued at the rate abovementioned Pagodas 550 until a reference was made to the Board upon the subject by Mr. Murray, who stated that he could not trace any official authority by which the price had been thus regulated, and adverting to the disproportion which existed between the price of the ground on the First Line, and that on the Second, it was thought proper to raise the latter to 700 Pagodas the ground.

*See letter to Government, 20th February 1807.
From Government, 14th March 1807.

606. It appeared, however, that a small spot on the Second Line included in the proposed transfer to Messrs. Lantour and Co. had been valued at the original price of 550 Pagodas per ground. But though it was thought proper to notice this circumstance, in consequence of the arrangement above explained, yet as the exchange with Messrs. Lantour and Co. was in agitation before the price of the ground of the Second Line had undergone the increase, as it had been since concluded without any knowledge on the part of those gentlemen relative to the increase, and as they would accordingly doubtless resist any futher demand founded thereon, we begged leave to recommend that the exchange, as already concluded should be confined and the Certificates delivered accordingly.

607. The cost of the road having been wholly and exclusively apportioned on the ground composing the First Line, we remarked that no loss would be incurred in disposing of the ground on the Second Line at the price at which it was originally fixed.

608. The original papers enclosed in Mr. Greenway's letter were returned, we took also this opportunity of submitting a letter from the Collector of Madras with copy of one addressed to him by Mr. Wright, in reply to the communication which was made to him of the resolutions of Government conveyed in Mr. Greenway's letter under date the 22nd April last.

From Mr. Ogilvie, Diary 30th May.

609. In reply to the address which has just been recoiled, we were honored with the orders of Government contained in Mr. Greenway's letter of 9th August last.

From Mr. Gahagan, in Cons., 17th August.

610. Under the circumstances which attended the transfer of ground to Messrs. Lantour and Co., the price of the Second Line having been raised subsequently to the original agreement and without the knowledge of those gentlemen at the time the Honorable the Governor in Council was pleased to confirm our recommendation that the spot in question on the Second Line forming part of the transfer, should be given at the first valuation of Star Pagodas 550 per ground instead of 700, and authorized the issue of Certificates accordingly.

611. With regard to the purchase of Mr. Wright's House in the Fort, the Honorable the Governor in Council acquainted us, he saw no reason for any deviation from the rule already laid down for the purchase of houses in the Fort as contained in the extracts of a correspondence with the Board of Trade transmitted to us on the 22nd April last.

SALT.

612. Under date the 24th February last we had the honor to submit to the Honorable the Governor in Council an Abstract of the Accounts of Collection, Disbursement and nett Revenue in the Salt Department for the preceding Fusly 1217, compared with the Collection, Disbursement and nett Revenue of Fusly 1216.

To Government, in Cons., 27th February 1809.

613. The preparation of this account was retarded by the necessity which occurred of making various references to the Collectors; and more recently by a difficulty in adjusting the accounts of the Salt Revenue under the Collector of Madras, blended as they were with the accounts of other districts, whence Salt had been obtained for the supply of this place.

Abstract of the Jumma and Collections of Fusly 1218 *on comparison with the Jumma and Collection of Fusly* 1217.

	Fusly 1217.			Fusly 1218.			Increase.			Decrease.			Fusly 1217.			Fusly 1218.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Ps.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	S.	S. Pags.	F.	C.	S. Ps.	F.	C.
Country Arrack	17,541	37	55	35,492	37	25	...	...	...	...	...	...	16,944	5	65	33,897	20	40	...	...	...	...	...	...
Native Batavia Arrack Shops.	24,026	31	72	8,152	22	40	...	...	...	...	...	...	23,874	33	47	7,529	0	0	...	...	...	...	...	...
Punch Houses...	25,448	0	0	31,230	0	0	...	...	...	...	...	...	25,448	0	0	30,955	0	0	...	...	...	...	...	...
Total Arrack	67,016	24	47	74,875	14	65	7,858	35	18	...	...	...	66,266	39	32	72,381	20	40	6,114	26	8	...	...	...
Toddy ...	11,807	26	30	9,856	27	30	...	...	...	1,950	37	70	11,289	43	15	9,386	35	65	...	...	...	1,903	7	30
Total Arrack and Toddy...	78,823	44	67	84,731	42	15	5,907	42	28	...	...	...	77,556	37	47	81,768	11	25	4,211	18	58	...	...	...
Sales of Land...	1,843	1	70	9,189	8	50	7,346	6	60	...	...	...	1,843	1	70	9,189	8	50	7,346	6	60	...	...	...
Company's Fees for Grants, &c.	90	0	0	235	0	0	145	0	0	...	...	...	90	0	0	235	0	0	145	0	0	...	...	...
Quit-rent ...	17,904	2	38	18,316	20	11	612	17	53	...	...	...	6,897	40	64	6,606	20	35	...	...	...	291	20	29
Salt Revenue ...	19,550	42	0	11,064	41	77½	...	...	...	8,486	0	2½	19,550	42	0	11,064	41	77½	...	...	...	8,486	0	2½
Fencible Crops.	...	...	...	...	...	...	...	...	...	...	...	...	868	0	0	262	0	0	...	...	...	606	0	0
Shotriem Rent...	60	0	0	60	0	0	...	...	...	...	...	...	30	0	0	110	0	0	80	0	0	...	...	...
Extra Revenue..	65	16	10	157	38	3	92	21	73	...	...	...	65	16	10	157	38	3	92	21	730	...	...	...
Total...	1,18,337	17	25	1,23,955	15	76⅓	14,103	43	54	8,486	0	2½	1,06,902	3	31	1,09,393	30	30½	11,875	2	31	9,383	20	31½
							Deduct Decrease...			8,486	0	2½							Deduct Decrease...			9,383	20	31½
							Net Increase ...			5,617	43	51½							Net Increase ...			2,491	26	79½

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	Fusly 1216.			Fusly 1218.			Increase.			Decrease.			Fusly 1216.			Fusly 1218.			Increase.			Decrease.		
	S. Pags.	F.	C	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Country Arrack	44,435	37	40	35,492	37	25	...	...	...	...	...	...	43,830	22	75	33,897	20	40	...	...	...	...	...	...
Native Batavia Arrack Shops	11,624	0	0	8,152	22	40	...	...	...	...	...	...	11,712	0	0	7,529	0	0	...	...	...	...	...	...
Punch House	25,194	0	0	31,230	0	0	...	...	...	...	...	...	25,194	0	0	30,955	0	0	...	...	...	...	...	...
Total Arrack...	81,253	37	40	74,875	14	65	...	...	...	6,378	22	55	80,536	22	75	72,381	20	40	...	...	...	8,155	2	35
Toddy	22,821	39	0	9,856	27	30	...	...	...	12,965	11	50	22,234	26	10	9,386	35	65	...	...	...	12,847	35	25
Total Arrack and Toddy.	1,04,075	34	40	84,731	42	15	...	...	...	19,343	34	25	1,02,771	4	5	81,768	11	25	...	...	...	21,002	37	60
Sales of Land...	34,325	20	34	9,189	8	50	...	...	...	23,136	11	64	32,535	20	34	9,189	8	50	...	...	...	23,136	11	64
Company's fees for Grant, &c.	200	0	0	235	0	0	35	0	0	...	...	...	200	0	0	235	0	0	35	0	0	...	...	...
Quit-rent	16,890	44	18	18,516	20	11	1,625	20	73	...	...	...	10,083	28	11	6,606	20	35	...	...	...	3,477	7	56
Salt Revenue	16,390	31	72	...	...	...	...	...	...	5,325	34	74½	16,390	31	72	11,064	41	77½	...	...	...	5,325	34	74½
Fencible Crops	5,396	15	68	...	...	...	...	...	...	5,396	15	68	3,242	23	75	262	0	0	...	...	...	2,980	23	75
Shotriem Rent	60	0	0	60	0	0	...	...	...	...	...	...	56	0	0	110	0	0	54	0	0	...	...	...
Extra Revenue	37	4	60	157	38	3	120	33	23	...	...	...	41	4	60	157	38	3	116	33	23	...	...	...
Batta	...	...	...	...	...	...	...	...	...	...	...	...	0	3	0	...	...	...	...	...	...	0	3	0
Total...	1,75,376	16	52	1,23,955	15	76½	1,781	9	16	3,202	6	7½	1,65,110	26	17	1,09,393	30	30½	205	33	23	55,922	29	9½
							Deduct Increase...			1,781	9	16.							Deduct Increase...			205	33	23
							Nett Increase...			51,420	42	55½							Nett Decrease...			55,716	40	66½

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614. From the accounts submitted, it appeared that the gross collections in Fusly 1216 amounted to Pagodas 5,48,103, the gross disbursements to Pagodas 1,95,204, and the nett Revenue to Pagodas 3,52,899; and that in Fusly 1217, the gross collections amounted to Pagodas 6,99,182, the gross disbursements to Pagodas 2,26,453, and the nett Revenue to Pagodas 4,72,729, being an increase of nett Revenue compared with Fusly 1216, to the amount of Pagodas 1,19,830.

615. It was necessary to explain that the present account of Receipts and Disbursements for Fusly 1216, did not correspond entirely with the account furnished by the then General Agent, a circumstance which we observed was to be ascribed to an omission from the former account of different items of advance and recovery, and to the including on one occasion and not on the other, of balances on hand which had not been transferred to the Treasury account.

616. The present comparative account having been prepared by each Collector for his respective district, according to a form furnished by us, must, we stated, be considered to be correct; there were however in a few districts, Vizagapatam particularly, some considerable differences in the two accounts which were yet to be explained.

617. Previously to reporting in detail on the Salt Revenue of each particular district, we offered a few observations which had reference to the administration generally of this branch of Revenue.

618. Though the result of the administration in Fusly 1217, would doubtless, we remarked on a general view, be deemed satisfactory, exhibiting as it did so considerable an increase of nett receipt, the disbursements might, we observed, probably appear to the Honorable the Governor in Council to be, as in truth they were exceedingly heavy.

619. It was necessary, however, that the nature of these disbursements should be distinctly understood, without which erroneous impressions might be entertained; and we therefore prepared a separate account, wherein the disbursements were classed under their several heads.

620. From this account it appeared that the disbursements for the purchase and manufacture of Salt including advances (which were recoverable) amounted in Fusly 1217 to Pagodas 1,67,191, being considerably upwards of three-fourths of the amount of the total disbursements.

621. It would be obvious, we remarked, that this expenditure could scarcely be considered in the light of a charge. It was the cost of the salt, that is the price paid for the manufacture equivalent to the share of the manufactures, excepting in Canara and Malabar where the proprietors of the land are paid at a regulated price for the *whole* of the salt manufactured, and where, in consequence, this expenditure was very heavy, amounting to almost one-half of the aggregate amount of disbursements on this account.

622. To reduce this branch of the expenditure within more moderate limits was certainly, we remarked a very desirable object, and we had reason to think it would prove in some degree attainable.

623. We stated that we had with this view issued circular orders for apportioning the manufacture of Salt as nearly as possible to the extent of the actual demand, and that we had furnished the Collector in Canara with particular instructions which were noticed in a subsequent part of this Report.

624. With the exception, however, of a few districts, the measure of limiting the manufacture would not, we observed, be directly attended with any material reduction of expenditure on this account, because, in most districts, payment was lately made in proportion only as the Salt was disposed of. We were persuaded, at the same time, that this in common with every other branch of the Salt Department was susceptible of much general improvement; we stated that to this object our endeavours had since the abolition of the agency, been more anxiously

directed, and that we trusted the result of the then present year's management (Fusly 1218) might demonstrate that they had not been disappointed.

625. Besides a reduction of expenditure there were, we observed, three obvious modes by which the Revenue might be improved, namely, by securing the Salt by more effectual precautions than then existed against depredation and illicit sale by facilitating, and extending the legal sale and by raising the monopoly price.

626. The first of these objects, that is, the security of the Salt, would we remarked be much facilitated by the limitation of the manufacture. By this, and the further measure which we had directed of constructing Banksalls for the reception of the Salt when manufactured (a measure which, in some Districts had been already carried into effect) it appeared to us that the object in view could not fail of being ensured, even with an ordinary degree of attention and control on the part of the local authorities.

627. Upon this point, we had suggested to the Collectors that, in addition to their own personal attention, the occasional deputation of their Assistants to the different cotaurs for the purpose of local inspection and enquiry might prove a very useful check. We had suggested, also, that the Assistant, when so deputed, should be required to make their Reports in writing, and that copies of those Reports should be transmitted to us, that we might have the means of judging of the degree of intelligence and attention manifested by the Assistants in discharge of this duty.

628. With respect to the extension of the legal sale, it was, we observed, reasonable to conclude that this effect would ensure in proportion as the illicit sale might be diminished, every measure also which had a tendency to facilitate the sale, must, we remarked, tend directly to its extension.

629. Of this kind was a plan of retail sale suggested by a former* General Agent, it was conducted by means of cadjan Rowannahs issued under seal of the Collector, and as this plan had been adopted with advantage in some districts, we had suggested the propriety of adopting it generally.

* Mr. Fullerton.

630. With the same view, we had suggested the establishment of depots for the sale of salt at a few Inland and Central stations in the different districts.

631. We had also desired the opinions of the Collectors with respect to the measure which we had for some time had in view of raising the monopoly price of salt generally, and which we might be enabled to do in many parts of the country to 30 Pagodas per garce from the commencement of the ensuing Fusly.

632. We observed that if the plan of establishing depots should be determined upon, it was our intention that the charges which would attend its adoption should be added to the price, so as to leave to Government a nett receipt of the full monopoly price: for we had reason to believe that, even with this addition, where it might be raised to 30 Pagodas per garce, the actual selling price would not be raised beyond its present rate.

633 Upon this subject, however, it was, we observed, probable that we should hereafter have occasion to address the Honorable the Governor in Council. We did not therefore enter into further details, but returned to the immediate object of this address, the administration of the Salt Revenue of each district in the last Fusly.

634. It appeared that the sales of salt in this Zillah, were less in Fusly 1217 than in Fusly 1216, to the extent of garce 238-375-3, hence a decrease of gross receipts to the amount of Pagodas 4,773-10-43, by the same cause, the disbursements for the purchase of Salt were reduced in the sum of Pagodas 1,332-10-15; but a small increase of charge having taken place in the establishment of servants, and a further increase under the head of advances for repairs, the nett reduction of charge was only Pagodas 982-12-41 and consequently the decrease of Revenue was Pagodas 3,790-43-2.

GANJAM.

Fusly.	Gross Collections.			Disbursement.			Nett Revenue.		
	S. Pags.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.
1216... ...	37,547	22	78	5,897	19	44	31,650	3	34
1217... ...	32,774	12	35	4,915	7	3	27,859	5	32
Difference...	4,773	10	43	982	12	41	3,790	43	2

635. The account which the Collector had furnished of the Salt Revenue of this Zillah for Fusly 1217 exhibited on comparison with the preceding Fusly, an increase of gross receipt to the amount of Pagodas 3,059-10-2 and an increase of gross disbursement to the amount of Pagodas 4,188-14 75, consequently a decrease of nett Revenue to the amount of Pagodas 1,129-4-73.

VIZAGAPATAM.

Fusly.	Gross Collections.			Disbursements.			Nett Revenue.		
	S. Pags.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.
1216 ...	17,950	34	50	10,035	7	10	7,915	27	40
1217 ...	21,009	44	52	14,223	22	5	6,786	22	47
Difference .	3,059	10	2	4,188	14	75	1,129	4	73

636. The very considerable amount of Salt Revenue derived from the Zillah both in the last and preceding Fusly, when compared with the Revenue derived from every other districts; and even with the Revenue derived from this same district in Fusly 1215 must we observed be alone sufficient to carry conviction of extreme mismanagement.

Fusly.	Gross Receipt.			Disbursement			Nett Revenue.		
	S. Pags.	F.	C	S. Ps.	F.	C	S. Ps.	F.	C.
1215 ..	37,016	25	50	9,882	29	5	27,133	26	45

637. In Fusly 1216 the adversity of the season furnished a plea for the defalcation which ensued, but no such plea existed in the late Fusly; the fact however of extreme mismanagement and of the most unqualified neglect rested not alone upon inferential grounds, but upon actual proof and the Collector's own admission.

To Mr. Churchill, dated 31st July in Diary Cons., 1st August 1809.
From do. 18th August, in Cons., 1st September.
From do 22nd October, in Cons., 10th November.
To do 17th November, in Diary Cons., 21st November.
From do 6th, in Cons., 21st November.
From do 6th, in do 19th Dec.
To do 24th, in Diary Cons., 26th December.
From do 20th December, in Cons., 2nd January.
From do 20th December, in Cons., 2nd January.
To do 11th, in Diary Cons., 28th January 1809.

638. We noted in the margin the correspondence which had passed on this subject, the result was comprised in the Collector's letter of the 20th December 1808, which, together with a copy of our communication to him in reply, we had the honor to forward with this address.

639. As the Collector's explanation of the several points particularly referred to in this last mentioned communication, had not as yet been received, we remarked that we should withhold our final judgment upon his conduct for the present. In a future address, we observed that we should properly have occasion to enter more fully into the subject. It afforded us, in the meanwhile, some satisfaction to observe that the Collector appeared to be deeply impressed with a sense of the responsibility in which he was involved by the gross abuses which had unquestionably been committed, and had evinced an earnest desire to retrieve the past by a more sedulous and active discharge of his duty in future.

640. The Statement furnished by the Collector of this Zillah exhibited a decrease of gross receipt in Fusly 1217, on comparison with the previous year to the amount of Pagodas 26,616-6-55, but the decrease of nett receipt was not more than Pagodas 21,166-14-4, in consequence of a nett decrease of disbursement of Pagodas 5,449-37-51.

RAJAHMUNDRY.

Fuslies.	Gross Collections.			Disbursement.			Net Revenue.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
1216... ...	81,912	25	40	25,689	13	13	56,223	12	24
1217... ...	55,296	16	65	20,239	29	45	35,056	43	20
Difference.....	26,616	6	55	5,449	37	51	21,166	14	4

641. Of the total sales of Salt in this district in Fusly 1217, amounting to garces 6,651, a proportion to the extent of garces 5,747 was sold for exportation to Bengal, and as the profit on these sales was inconsiderable, it followed that the charges must bear a high proportion to the amount of the Revenue, the shipping charges alone amounted to Pagodas 4,133-16-75.

642. The decrease of Revenue above stated, on comparison with that of Fusly 1216, was occasioned, however, by a defalcation of the sales for Inland and Home consumption, but chiefly the former, in consequence, as the Collector explained, of fewer Lombaudies having arrived in the district.

643. In this Zillah the sales of Salt amounted to in Fuslies 1217 to 1476 garces, while in Fusly 1216 they amounted to 851 garces only, the increase of receipt was in consequence Pagodas 12,489-38-59, to which the decrease of disbursement to the amount of Pagodas 1,460-35-44 being added, the nett increase of Revenue was raised to Pagodas 13,950-29-23.

MASULIPATM.

Fuslies.	Gross Collections.			Disbursements.			Net Revenue.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
1216... ...	17 046	19	70	5,994	6	41	11,052	13	29
1217... ...	29,536	18	49	4,533	15	77	25,002	42	52
Difference ...	12,489	33	59	1,460	35	44	13,950	29	23

644. The circumstance of very little, or no Salt being exported by sea from this district was a principal cause that the Revenue was compatatively high in proportion to the charges, because the monopoly price of 20 Pagodas was received for almost the whole quantity sold.

645. The whole of the Salt of this district we observed was generally sold either for Home or Inland consumption, the resort of the Lombaudies to this district appeared to be regulated with greater constancy than in most others; the total quantity sold in Fusly 1217 was 2,500 garces, and the gross Revenue, inclusive of some small items of extra receipt amounted to Pagodas 51,419-44-51, the charges, inclusive of commission subsequently refunded, amounted to Pagodas 8,573-34-25, leaving a nett Revenue of Pagodas 42,846-10-26, or an increase of Pagodas 2,238-21-35, on comparison with the Revenue of Fusly 1216.

GUNTOOR.

Fuslies.	Gross Collections.			Disbursements.			Nett Revenue.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
1216... ...	49,524	4	10	8,915	15	19	40,607	33	71
1217... ...	51,419	44	51	8,573	34	25	42,846	10	26
Difference .	1,895	40	41	342	25	74	2,238	21	35

646. Although the enquiries of the late General Agent led to the suspicion of some mismanagement on the part of the servants employed in the Salt Department in this district, it did not appear, after a full investigation by the Collector that any abuses of consequence had been committed, the Revenue had been considerable, it had not materially fluctuated, and the charges were moderate, circumstances, which, we conceived, must argue favorably for the management.

647. The manufacture and sale of Salt, for Home and Inland consumption, as well as for foreign exportation we stated to be carried to a greater extent in the Nellore district than in any other within these territories. The extreme degree however in which the adversity of the season of Fusly 1216, was felt in this district produced a very unfavourable effect on the Revenue of that year, the sales did not exceed 2,697 garces and the nett Revenue amounted to Pagodas 49,288 only, while in the previous year its amount was Pagodas 1,23,844

NELLORE.

Fuslies.	Gross Collections.			Disbursements			Nett Revenue.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
1216... ...	64,925	25	60	14,736	36	4	49,288	31	56
1217... ...	1,31,473	23	73	24,776	23	65	1,06,697	0	8
Difference ...	67,447	42	13	10,039	32	61	57,408	18	32

648. In Fusly 1217 the sales amounted to 8,426 garces, the gross receipts to Pagodas 1,31,473-23-73, and the nett Revenue to Pagodas 1,06,697-0-8, being an increase on comparison with the Revenue of the preceding year to the amount of Pagodas 57,408-13-32; the increase in the sales induced an increase of disbursment to the extent of Pagodas 8,759, for the purchase of Salt, which added to an increase of shipping charges Pagodas 1,343, constituted the aggregate increase shewn above, after deducting a few trifling items of decrease.

649. Much attention, we observed, had been paid by Mr. Travers to the object of promoting an increased exportation of Salt to Bengal from this district, and his endeavours had been attended with success, the quantity exported in the last season 1,803 amounted to no less than 2,21,600 Bengal maunds.

650. Near Eskapilly the principal place of export, a bangalow had been constructed by the Collector for the accommodation of the European country traders, and we took this opportunity of sequestering the sanction of Government to the estimated expense Pagodas 144-3-32.

651. A plan was also suggested of opening a new outlet to the sea from the small river in the neighbourhood for affording to the Native traders, the means, which did not before exist of repairing the vessels belonging to this port; but it appeared from the reports of Captain Caldwell to whom we referred this plan, that its execution would be attended with a considerable expense, and that if executed, its permanency was very doubtful.

652. The Vencatagherry Zemindary was, on the expiration of the late Fusly transferred from the charge of the Collector in the Northern Division of Arcot, to that of the Collector in Nellore, but the Salt Pans within this Zemindary were, by our orders, transferred to Mr. Travers some time before they were contiguous to those of Nellore, and too remote from the rest of Mr. Graeme's district to admit of a careful superintendence by him.

VENCATAGHERRY.

Fuslies.	Gross Collections.			Disbursements.			Nett Revenue.		
	S. Pa.	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.
1216	8,268	34	56	2,463	31	15	5,807	3	41
1217	31,117	73	73	4,152	24	23	26,963	34	45
Difference...	22,343	24	17	1,690	33	13	28,157	31	4

653. The marginal statement above shewed an increase of nett Revenue from these Pans in Fusly 1217 to the amount of Pagodas 21,157-31-4; of this increase, a portion to the amount of about 6,000 Pagodas was the value of a quantity of Salt transmitted to the Collector of Madras to supply a deficiency at the Madras Pans, originating in circumstances which we hereunder explained.

654. The extraordinary circumstance of the disbursements exceeding the receipts of the Collector of Madras in Fusly 1217, arose out of an arrangement recommended by the Board of Trade, whereby the greatest portion of Salt at the Madras Pans was made over to that Board as Ballast for Ships proceeding to Calcutta, without reserving a sufficient stock to meet the demand for home consumption.

MADRAS.

Fuslies.	Gross Collections.			Disbursements.			Nett Revenue.		
	S. Pa.	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.
1216	16,688	4	70	1,0591	29	21	6,[illegible]	5	21
1217	20,133	17	2	23,695	1	67	3,471	41	45
Difference ...	3,445	12	10	13,103	22	46	9,658	31	4

655. Upon the quantity thus transferred for exportation some profit, we observed, might have resulted to the commercial Department to the extent of the difference between the cost and charges, and the permit price in Calcutta, but a considerable loss ensued to the Revenue Department; as the supplies which it became necessary to seek elsewhere to meet the demand for home consumption, were obtained at a great expense of carriage, besides an extensive loss by wastage.

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656. The supplies were moreover charged to the Collector of Madras at the monopoly price of Pagodas per garce and as the measure recommended by this Board of adding the expence of carriage to the selling price, as explained on that occasion, would not have been thereby raised beyond its ordinary rate, it necessarily followed that the apparent disbursements of the Collector of Madras would exceed his Revenue.

To the Chief Secretary, 16th, in Diary Cons., 19th November 1807.
From the Secretary to Government, 28th November 1807.
In Cons., 3rd December.

657. We had before remarked that the preparation of the general Statement was retarded by a difficulty in adjusting this account, it appeared to us that the cost of the Salt ought not to be entered in Mr. Ogilvie's account as a disbursement, because it would swell fallaciously the general accounts of the department, and we conceived, for similar reasons, that the proceeds of Salt should not be entered in Mr. Ogilvie's account as a receipt, because a correspondent entry would be made in the accounts of the districts whence the Salt was obtained.

658. It occurred to us that the best mode would be to consider Mr. Ogilvie merely as the Agent for the disposal of the Salt and that he should render to the Collectors of the Northern Division of Arcot and Chingleput an account of the proceeds and of the charges, in order that the same might be entered at once in the accounts of their respective districts, this mode of adjustment appeared the more desirable, because a considerable portion of the Salt was destroyed by the storm which happened in December 1807, and it was manifest that if this should be carried to the credit of the district whence it was received at the monopoly price of 20 Pagodas per garce, it would occasion the appearance of a much greater loss than that which actually existed, the only real loss being the cost of manufacture and the proportion of expense attending its conveyance to the Presidency.

659. In this mode of adjustment as the Accountant General did not concur, the two Districts of North Arcot and Chingleput had received credit at the monopoly price for the whole quantity supplied, and the whole disbursments had been debited to the Collector of Madras; the amount of Nett Revenue was not, however, affected by this agreement, its only effect was an augmentation of apparent charges.

660. The nett Salt revenue of this Zilla in Fusly 1217 would have exhibited a much larger increase than the sum here entered of Pagodas 9,168-17-31 had not the disbursements been unduly swelled by the circumstances of the manufactures not having been regularly paid in Fusly 1216, in consequence of which the arrears of payment became a charge on the Revenue of the succeeding Fusly.

CHINGLEPUT.

	Gross Collections.			Disbursements.			Nett Revenue.		
	S. Pa.	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.
Fusly 1216...	52,237	26	18	8,914	39	17	43,322	32	1
,, 1217...	73,231	13	50	20,740	9	18	52,491	4	32
Difference...	20,993	31	32	11,825	15	1	9,168	17	31

661. Of the total disbursements in Fusly 1217 amounting to Pagodas 20,740-9-18, the disbursements to the manufacturers amounted to Pagodas 15,359-38-49, besides an advance of Pagodas 3,177-14-7, hereafter recoverable, so that the amount of *actual charges of management*, it would be perceived, scarcely exceeded 2,000 Pagodas.

662. The Nett Increase of revenue here shewn was exclusively owing to an extension of sale, the charges of management were very moderate. Of the disbursements here shewn to the amount of Pagodas 6,876-15-41, a portion to the amount of Pagodas 5,412 2-2 was on account of the purchase of salt, the wages of servants, including Saderwared did not exceed 600 Pagodas annually, the residue of the amount was on account of Russooms, advances to manufacturers and construction of Banksalls, &c.

SOUTHERN DIVISION OF ARCOT.

	Gross Collections.			Disbursements.			Nett Revenue.		
	S. Pa.	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.
Fusly 1216 ...	27,129	18	24	5,336	12	29	21,793	5	75
,, 1217 ...	34,073	13	56	6,876	15	41	27,196	43	15
Difference...	6,943	40	32	1,540	3	12	5,403	37	20

663. Although the total sales of salt in these districts in Fusly 1217 exceeded by 2:0 garce the sales in Fusly 1216, the quantity sold for Home and Inland consumption was considerably less, the difference having been sold, at a comparatively low price, for exportation by Sea. Hence the small diminution instead of an increase of Nett revenue, increase of disbursements was chiefly under the head of Shipping charges occasioned by the cause.

CUDDALORE AND PONDICHERRY.

	Gross collections.			Disbursements.			Nett Revenue.		
	S. Pa.	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.
Fusly 1216 ...	15,040	1	60	3,344	33	6	11,701	5	59
,, 1217 ...	14,879	22	19	3,838	17	4	10,541	5	15
Difference...	666	24	40	493	24	4	1,160	0	44

664. Since the commencement of Fusly 1213 these districts, we observed, had been under charge of the Collector in the Southern Division of Arcot.

665. The satisfactory increase of revenue here shewn was attributed by the Collector to its management being better understood and to the restrictions against illicit sale being better enforced than in the preceding years. It was to be remarked also that the monopoly could scarcely be considered to have had full operations in Tanjore until some time after the commencement of Fusly 1216; as the Maunium Salt Pans, fifteen in number belonging to different branches of the Rajah's family were not transferred until February 1806, and there was reason to suppose that much of the salt at these pans had been previously disposed of so as to render the subsequent demand less considerable.

TANJORE.

	Gross Collections.			Disbursements.			Nett Revenue.		
	S. Pa	F.	C.	S. Pa.	F.	C.	S. Pa.	F.	C.
Fusly 1216 ...	24,724	3	60	9,979	23	12	14,744	20	48
,, 1217 ...	38,442	8	5	10,218	31	71	28,223	21	14
Difference...	13,718	4	25	239	3	59	13,479	0	46

666. It appeared that in this, as in several other Districts, the monopoly was chiefly lucrative from its operation on the Home consumption. Of the total revenue shewn above Pagodas 38,442, the portion derived from this branch in Fusly 1217 was Pagodas 26,000. Under proper management the Collector thought it should rise, at the present monopoly price, to upwards of 30,000 Pagodas, and as the Collector had shewn a very commendable attention to the salt revenue, we trusted that his expectations would be realized.

	Home consumption.	Inland consumption.
	Garce.	Garce.
Fusly 1217.	1,300	390

667. Mr. Wallace recommended the establishment of depôts at 5 Inland stations, each depôt capable of containing 50 Garce, it appeared could be constructed at an expense of 50 Pagodas and would each require an establishment of servants to the amount of Pagodas 13-15 a month.

Myaveram.
Combaconum.
Trivalore.
Mannargoody.
Saliamungalum.

668. The present selling price of salt at these stations was 40 Pagodas per garce which it appeared that the expense attending the establishment of depôts, might be added to the present monopoly price, without raising the selling price beyond 50 Pagodas. We reported that under these circumstances we had authorized the proposed expenditure, and had directed the selling price at the depôts to be fixed for the present at 32 to 35 Pagodas per garce; and on the expiration of the Fusly if the monopoly price should be raised to 30 Pagodas per garce the selling price at the depôts could, we observed without impropriety, be raised to 40 Pagodas.

669. A further disbursement we reported to have been authorized by us to the estimated amount of 2,000 Pagodas for the construction of Banksalls in the vicinity of the pans.

2-64

670. We stated that in several other districts, similar works had been commenced under our authority, and that we should hereafter have the honor to submit an account particular of the actual expenditure.

671. The Statement here entered showed the result of the late Collector's management of this branch of Revenue, previously to the transfer of the districts comprized in the late Zillah of Ramnad to the Zillahs of Tinnevelly and Dindigul.

RAMNAD.

	Gross Collections.			Disbursements.			Nett Revenue.		
	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.
Fusly 1216	20,417	4	4	5,450	36	23	14,976	9	61
1217	29,409	23	17	5,935	9	51	23,474	19	46
Difference.	8,982	25	13	484	24	28	8,493	0	65

672. Upon the increase of the nett revenue, we had only to remark that it had been occasioned by an extension of sale probably induced by a mere careful management than that which existed during the two first years of the monopoly.

673. In this district, the sale of salt was confined almost entirely to home consumption and the increase shown in the marginal Statement was ascribed by the Collector to the adoption of the plan of retail sale adverted to in a former part of this address.

TINNEVELLY.

	Gross Collections.			Disbursements.			Nett Revenue.		
	S. Ps.	F.	C.	S. Ps.	F.	C.	S. Ps.	F.	C.
Fusly 1216	14,336	6	$68\frac{3}{175}$	2,970	83	$31\frac{1}{175}$	11,365	10	$37\frac{1}{175}$
1217	19,509	13	$31\frac{3}{175}$	2,932	22	$17\frac{1}{2}$	16,676	35	$13\frac{3}{175}$
Difference.	5,173	5	$42\frac{1}{2}$	138	15	$13\frac{1}{175}$	5,311	24	$55\frac{1}{2}$

674. Although the increase of nett Revenue here exhibited was satisfactory, the disbursements, we observed, were inordinately high, in consequence of the payment to the proprietors of the Salt pans having been fixed at much too favorable rates, the average of the rates was Pagodas 6-12-17 per garce. Whereas it appeared after a careful investigation that the landholders would be amply indemnified by a rate not exceeding 4 Pagodas per garce.

CANARA.

Fuslies.	Gross Collections.			Disbursements.			Nett Revenue.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
1216... ...	75,911	4	42	62,029	22	10	13,881	18	32
1217... ...	77,518	26	3	52,182	27	41	25,335	43	42
Difference ...	1,607	21	41	9,847	0	47	11,454	25	10

675. From the encouragement afforded by the circumstances above explained, had ensued so great an extension of the manufacture as to induce, with the addition of imported salt, a considerable overstock, and the Collector appeared to have thought that he could not do otherwise than receive, and pay for the whole quantity manufactured.

676. We had explained to him, however, that it was neither consistent with reason, nor with the intention of the Regulation, that a larger quantity should be purchased than might be required to supply the actual demand, and we had accordingly directed him to disallow importation in the first instance, and in the next, to cause limitation of the manufacture if it should become necessary.

677. We had also given directions for reducing the rates of payment to the landholders, and for increasing the rate of duty on Salt imported from the Goa territory, in the event of its being found impracticable or inexpedient to stop that importation altogether.

678. On a perusal of the Collector's communications relative to the foregoing subject, we trusted that the instructions which we had issued, and of which a copy was enclosed would be approved by the Honorable the Governor in Council; we were persuaded that they were unobjectionable and were certain that they must have a very beneficial effect on the future Salt revenue of this Province.

From Mr. Read, dated 9th, in Cons., 24th November.
From do. 27th August, in Cons., 8th September.

679. Objections similar to those above noticed, though not in the same degree applied to the administration of the Salt Revenue in Malabar, and we had in consequence desired Mr. Read to communicate with the Collector in Malabar, with reference to our instructions, in order that the Salt Department might be regulated on the same principles in both Provinces.

MALABAR.

Fuslies.	Gross Collections.	Disbursements.	Nett Revenue.
	S. Pags. F. C.	S. Pags. F. C.	S. Pags. F. C.
1216... ...	25,323 29 68 51/7	12,945 8 64 13/7	12,388 21 4 38/7
1217... ...	39,857 17 74	18,809 31 767	21,047 30 376
Difference..	14,523 33 5 3/7	5,864 11 6/7	8,664 9 72 27/7

680. We were satisfied, in the meanwhile, with the result of the management for the last Fusly, exhibiting as it did an increase of nett Revenue to the amount of Pagodas 8,664-9-73.

681. Before we concluded this Report, we deemed it necessary again to call the attention of the Honorable the Governor in Council to the subject of the commission proposed to be granted to the Collectors on the nett amount of the Salt Revenue.

682. By the last orders of Government, in reply to the communication made in our Secretary's letter of the 24th June preceding, it was resolved to allow a commission of 5 per cent. on all excess of nett Revenue beyond the amount realized in Fusly 1217.

From the Chief Secretary, dated 23rd July, in Cons., 4th August 1802.

683. The principle of granting a liberal commission on future improvement of Revenue must, we remarked, be admitted to be a principle of obvious policy, but to its practical application in the present case many difficulties were opposed.

684. If the Revenue were merely local, that is, if its amount depended upon the demand for Home consumption only, a fair standard beyond which to calculate the excess might probably, we observed, be determined upon, after a few years experience under a settled and proper administration.

685. We stated however that the amount of the Revenue in several districts depended in a great degree upon the demand for external consumption; that this demand had greatly fluctuated and would probably continue to do so, and that if a standard were fixed upon, under such circumstances, it might, and would very probably follow, not only that a large sum would be received by the same Collector in one year and nothing in another, but that commission would become a charge to a considerable extent, without any increase of aggregate Revenue, because while there might be a large excess in particular districts, there might be a proportionate decrease in others.

686. It was, we observed at all events, certain that the Revenue of the previous Fusly could not, with any propriety be taken as the standard, because, in that case, the greatest benefit, from future increase, would result to those whose management in that year might have been the worst and least productive. We instanced in particular, the Zillah of Vizagapatam, but there were others in which the Revenue of Fusly 1217 fell far below the Revenue of the two preceding years as in Rajahmundry.

Fuslies.	Nett Revenue. S. Pags.
1215... ...	50,570
1216... ...	57,709
1217... ...	35,056

687. Under all these circumstances we were induced to recommend as before, either that a commission should be granted to each Collector on the whole of his collections indiscriminately or that a plan of distribution should be adopted at the end of each Fusly, in the mode suggested in our Secretary's letter before mentioned.

In Cons., 1st December 1802.

We took this opportunity of replying to the orders conveyed in the Chief Secretary's letter under date the 26th November last respecting the employment of Assistants in the immediate superintendence of the Town duties with an allowance of commission.

689. We were of opinion that the Assistants to the Collectors might be more actively and usefully employed than in many cases they had hitherto been, both in the direct superintendence of the Customs and of the Salt Revenue. On a consideration however, of the subject, with reference to the sentiments which had been submitted by different Collectors regarding it, we thought that it would not be advisable to confine the Assistants to any branch of Revenue exclusively, nor consequently to grant them a commission upon the proceeds of any exclusive branch.

690. We stated however, that it was not our wish that the intention of granting extra commission upon the Sayer in the same manner as upon the Salt and Abkarry Revenue should be relinquished, but we recommended that the whole of this extra commission could be consolidated and granted in the proportion of two-thirds to the Collectors and one-third to the Assistants.

691. By these means the situation of Assistants would, we remarked, be ameliorated without injury to the Collectors, at the same time that a direct interest would be given to the Assistants in common with the Collectors in the improvement of these subordinate branches of Revenue.

692. As by the existing orders the ordinary allowance of Collectors in the unsettled and settled districts were limited respectively to 7,500 and 4,800 Pagodas per annum, we trusted that the grant of extra commission on Sayer, proposed as it had already been by Government would not be objected to, it would, we observed, not involve any material addition of expense, and would in our opinion be attended with very beneficial effects.

693. The mode which we had adopted of reporting separately on the Salt Revenue, we proposed hereafter on the expiration of each Fusly to extend to the Sayer and Abkary Revenue when we trusted that the measures which had been taken to improve these branches of Revenue would not be found to have proved ineffectual.

From Mr. Greenway, 20th April 1803.

694. In reply to this address we had the honor to receive the orders of the Honorable the Governor in Council under date the 22nd March last.

695. The Governor in Council, we were informed, had derived satisfaction from our Report on the general result of the Salt Monopoly for Fuslies 1216 and 1217, shewing an augmentation of the nett receipts from this branch of Revenue in the latter year to the amount of Star Pagodas 1,19,830 and while he regretted that a partial disappointment had been experienced from the negligence of the Collector in the Zillah of Vizagapatam, he hoped that the very proper notice which we had taken of the inattention of that officer would produce a salutary effect, and that the future endeavours of Mr. Churchill to retrieve the abuses which had naturally followed, a relaxed management would render it unnecessary to adopt measures for enforcing the responsibility which attached to him for his past neglect, the Honorable the Governor in Council desired that Mr. Churchill might be apprized that he had incurrred the displeasure of Government.

696. The Governor in Council derived satisfaction from observing that the exertions of the Collector of Nellore in the Salt Department had been such as to receive commendation, and was pleased on our recommendation to sanction the expense of constructing a Bungalow at Eskapilly at the expense of Star Pagodas 134-8-32 for the accommodation of European Commanders of Coasting Vessels engaged in the Salt Trade.

697. The adoption of the plan recommended by the Board of Trade for conveying Salt to Bengal on Board the Honorable Company's Ships as Ballast having been attended with some inconvenience to the inhabitants of the Presidency, we were informed that the Governor in Coun-

From Mr. Long, 19th September, in Cons., 2nd October.
From Mr. Churchill, 7th October, in Cons., 16th October.

716. It moreover appeared from two letters received from the Collectors at Rajahmundry and Vizagapatam, which we enclose to your Lordship in Council that further encouragement was considered to be necessary for the purpose even of securing the present trade in Salt from decay.

717. In Rajahmundry, whence two-thirds of the entire supply are provided, the price paid by the exporters was 23 Rupees, 1 anna and 7 pice, or about 6½ Pagodas per Madras garce of 120 Bengal maunds; the cost and charges amounted to 10 Rupees, 1 anna, leaving to this Government a profit of 13 Rupees and 7 pice per garce.

718. Mr. Long proposed that to induce the inhabitants of Pettapore to extend the manufacture, an increase of price of half a Rupee per garce should be allowed to them, which, with the additional expense of conveying the Salt from the proposed new and distant pans to the place of export, would raise the cost and charges to 11 Rupees, 14 annas, 4 pice. He further proposed that the selling price should be reduced from Rupees 23-1-7 to Rupees 14, leaving to this Government a profit of only 2 Rupees, 1 anna and 8 pice per garce.

719. That the present profit to the exporters was sufficient, provided a fair advantage were derived from the return cargo appeared to be admitted; it was indeed demonstrated when the present permit price was regulated, it was on the other hand generally considered, and experience had proved that if the return cargo afforded no remuneration, the present profit on the Salt trade did not of itself hold forth sufficient encouragement even for its continuance still less for its extension.

720. We observed therefore that if it were of importance that the trade should not be precarious, that it should be rendered independent of the contingent advantage derivable from the return cargo, we coincided in opinion with the Collectors that the profit of the merchant must be increased; we could not however recommend that this should be effected in the mode suggested by Mr. Long of foregoing the already trifling profit derived by this Government, if that indeed could be considered a profit, where no allowance was made for a due proportion of the general charges of the Department, including the expense of European control and superintendence.

721. We stated that what we would recommend was that the permit price should be raised 9 Sicca Rupees, or from 66 to 75 Sicca Rupees for 100 Bengal maunds; this, we remarked, would give the importer per Madras garce 90 Sicca Rupees, which at Arcot Rupees 107-6-6¼ per 100 Sicca Rupees, made Arcot Rupees 96-10-8 or Pagodas 27-27-69 per garce; we supposed therefore that the Salt would be put on Board including all charges at 7 Pagodas per garce (at which rate we proposed to fix it generally), and that the freight should be taken at 10½ Pagodas per garce, which we understood was the general average, and we remarked that there would remain to the importer about 10 Pagodas per garce, from which, deducting interest and insurance, a nett profit would remain of at least 7 or 8 Pagodas per garce.

722. We observed from the Returns submitted that few of the Telinga vessels carried more than 40 garces and that some carried as little as 6 garces; the above profit therefore to individual native merchants was, we remarked, not perhaps too large; but with respect to European vessels as they carried a large quantity, as it was to be presumed that their profit was consequently greater in proportion, and as these vessels, moreover, made a convenience of the trade we did not think that the permit price of Salt shipped on European vessels required to be raised to the same extent as that proposed in favour of the country craft.

723. As an inducement to exertion in the prosecution of the Salt trade, Mr. Long had suggested that a preference should be given to those who might import early in the season allowing this suggestion, we recommended that the proposed full price of 75 Rupees per 100

maunds should be paid for such Salt only as might reach the river within the month of September, and that a price somewhat lower should be paid for such as might be afterwards imported.

724. There was another point of great importance to the encouragement of the Salt trade; which was that the demand of the Supreme Government should not be casual but permanent, or at least that the demand should be insured to a certain extent for one year, or more in advance.

725. Mr. Long observed that as the "manufacture of Salt depended entirely upon the season "and was therefore precarious, the Collectors should endeavour after the season of export was "over, to have on hand at least one-half of the quantity to be exported in the ensuing year, so "that the surplus of a good season might meet the deficiency of a bad one, and the Supreme "Government suffer no disappointment;' but it was, we remarked, equally necessary that this Government should suffer no disappointment, that they should not manufacture a larger quantity than might be required, and thereby incur a heavy expense of wastage and charge of watching to prevent embezzlement or clandestine sale to the injury of the monopoly.

726. Under any circumstances, indeed, if a large quantity of Salt were reserved in advance, some additional expense must, we observed, necessarily be incurred in looking after it, which afforded a farther argument against any reduction of the already low price charged by this Government.

727. We however entirely concurred in the expediency of keeping a supply in advance, provided a certain demand were ensured by the Supreme Government, which was evidently necessary not only to secure this Government from loss, but also to enable the owners of vessels to proceed with confidence before the opening of the season in the repair of their vessels, and the construction of others if required.

728. We stated that if the foregoing propositions should be approved, we should cause the necessary information to be made public before the commencement of the next year, in order that measures might be taken by the officers of Government for extending the manufacture, and by the owners of vessels for providing the means of freight.

729. We took this opportunity of replying to the reference contained in Mr. Greenway's letter of the 8th February last, on the subject of an application of the importers of Coast Salt for relief, in consequence of the losses which they sustained in the last year.

In Cons., 20th February 1809.

730. A copy of the petition and of the address of the Board of Trade in Bengal which accompanied it, was forwarded to the Collectors at Vizagapatam and Rajahmundry by Mr. Churchill; we were given to understand that the petition was "signed exclusively by the ship owners of Rajahmundry," and Mr. Long gave it as his opinion that the actual loss, to whatever it might amount, was, when divided amongst so many individuals too trifling for Government to notice. He observed, moreover, that if the loss of the vessels were to be considered, which must have been the severest loss, it might be as well to wait until the owners should make their representation, "the petition being as the Board would observe signed by the merchants or freighters only."

From Mr. Churchill, 3rd May, in Diary Cons., 4th do.
From Mr. Churchill, 3rd, in Cons., 15th June.
From Mr. Long, 26th July, in Cons., 7th August.

731. Under this explanation we did not think it necessary to recommend any remuneration, however, to some persons whose Salt was lost in the roads of Vizagapatam, immediately after it was shipped; we permitted the Collector to furnish Salt in the present year on credit; and on any future occasion of the same kind, it might, we remarked, be perhaps advisable to grant the same indulgence, if not to remit a part of the difference between the cost and charges of the Salt and the price paid for it.

748. We deemed it to be proper to state that the price of Salt sold for exportation had not in all districts been the same as in Rajahmundry; in some a higher price had been customary, while in others the price had not exceeded 16 Rupees per garce. We however had long been of opinion that the price should be equalized, and no price appeared to us to be so proper as that which had prevailed in Rajahmundry, the principal place of export.

749. We proposed if the measures here suggested for the encouragement of the export Salt Trade should be approved to give intimation thereof by public advertisement; and we observe that an early determination was very desirable as it was expected that a considerable exportation would take place in the course of the ensuing year.

From the Secretary to Government, in Cons., 4th December 1809.

750. To the foregoing letter we have not as yet received a reply; but under date the 4th ultimo copy of a despatch from the Supreme Government was transmitted to us, relative to very insufficient importation of Coast Salt into Bengal in the last year, and desiring information as to any measures which had been or could be adopted for increasing it.

751. We were informed that the least quantity of Salt that would be required to answer the demands at the four public sales of the year 1810 amounted to nine lacs of maunds, independently of the supply that should be on hand to meet the first sales the year after of the abovementioned quantity 5,50,000 maunds we were informed would be required in the first instance, 2,00,000 of which it was expected would be conveyed by the dhonies making a second trip in February next as an inducement to which a premium of four Rupees for every hundred maunds had been held out to the owners of the vessels; for the conveyance of the remaining 3,50,000 maunds we were informed that tonnage would be consigned from Bengal.

752. As it was of importance that the expected supply should on no account fall short, we were directed to use every exertion in encouraging the manufacture to its utmost extent, and to issue instructions to the several Collectors to afford every facility in lading the vessels and to be careful to guard against any detention in future, as stated by Telingahs to have occurred in the Collectorate of Ingeram.

753. In pursuance of these orders we submitted under the same date a Statement of the quantity of Salt on hand at the several pans in the Northern Circar on the 31st October last, the November returns had not as yet been received.

754. By the following abstract of the Statement it appeared that the total quantity remaining on the date abovementioned was 6,945 garce or Bengal maunds 8,33,400.

	Garce.	Bengal Maunds.
Vizagapatam	1,264	1,51,680
Rajahmundry	1,875	2,25,000
Masulipatam	566	67,920
Guntoor	3,240	3,88,800
	6,945	8,33,400

755. Ganjam was not included in this Statement, because the manufacture had there failed in the last season, and the small quantity which remained was imported from other districts.

756. It was considered proper to state that since the date of the above return an inundation had taken place in Vizagapatam which it was supposed, had destroyed nearly two-thirds of the quantity of Salt in that district; the anchanah had not yet been completed, but we trusted that due precautions would be taken to ascertain its correctness and to prevent fraud.

757. It was further considered proper to mention that no exports of Salt by sea had heretofore taken place either from the Masulipatam or Guntoor districts, this however, it was presumed had proceeded from the circumstance of there being no trading vessels belonging to these districts: if vessels were furnished by the Bengal Government, it was to be concluded that there would be no difficulty in providing them with Salt and upon this point, the respective Collectors had been required without delay.

758. The Collectors of Vizagapatam and Rajahmundry had also been required to report the disposable quantity of Salt on hand to the present time, and similar orders were sent to the Collector of Nellore, whose returns had not been received for some time past. We stated that when this additional information should be received, a farther report would be made; in the meantime, the present communication, we conceived, would suffice to shew that vessels might be despatched from Bengal without risk of disappointment.

759. We recommended that one or two vessels should proceed in the first instance to Vizagapatam and others to Coringa; and eventually to Nizampatam in the Guntoor District, and to Kistnapatam, Toomalapentah and Iskapully in the Nellore District.

760. In the correspondence transmitted with Mr. Gahagan's letter, we observed that reference was made to a communication from the Bengal Government in the month of April last containing an urgent demand for an early supply of Coast Salt to the utmost possible extent in addition to the regular supply before required of 12,89,000 maunds, and enquiry was made as to the measures which were adopted in consequence of that communication.

761. On this subject we had received the orders of Government under date the 10th May, also a communication from the Board of Trade, dated the 11th May, and immediately procured and furnished to that Board the information which was required in furtherance of the object of providing an early supply of Salt by means of European tonnage: a copy of the correspondence on this subject, we took the present occasion to submit for the information of Government.

From the Chief Secretary to Government, in Cons., 15th May 1809.
Enclosure B.
From Mr. Gwatkin 11th, in Cons., 11th May.
Circular letter 11th May with a form, in Diary Cons. 15th May.
To Mr. Gwatkin 29th May, in Diary Cons., 1st June.
From Mr. Gwatkin 5th, in Cons., 8th June.

762. Although it did not appear that the Board of Trade had entered into any direct engagements for the freight of European vessels, the measures which were adopted tended to the same end; and it appeared on reference to the Return of imports which had been lately furnished by the Bengal Government, that the imports on European vessels had been nearly two-fold greater than in any former year; throughout the season the object of extending the supply by means of European tonnage had been kept in view, and in a letter under date the 9th September last the propriety of engaging freight was submitted to the consideration of Government.

763. Of the defalcation in the imports by means of the country craft we remarked that the causes had been already pointed out, and remedies proposed which if adopted, we doubted not would be attended with success.

764. With respect to the complaint of the Telingahs referred to in the letter from the Board of Trade in Bengal, we stated that they originated in what is seldom effected without complaint, the correction of long established abuses. The enclosed extract from a letter from the Collector of Rajahmundry under date the 26th July last, we observed, would sufficiently explain the nature of the abuses in question, and would shew that their continuance was not consistent with the order and regularity which it had been the object of the Board to introduce, in the management of a long neglected, but now important branch of the Public Revenue.

Enclosure C.
Extract para. 9. From Mr. Long, 26th July, in Cons., 7th August 1809.

765. In continuation of the above recited Report, we under date the 8th ultimo submitted a letter from the Collector in Nellore, whence it appeared that the quantity of Salt ready for exportation in that district amounted to 1,040 garce or Bengal maunds 1,24,800,

To the Chief Secretary, in Diary Cons., 11th December 1809.
From Mr. Fraser, dated 4th, in Diary Cons., 11th December.

766. Of this quantity, however, a portion of 500 garce or 60,000 Bengal maunds was at Binganapilly which port cannot be entered by vessels exceeding 250 tons burthen. The other four ports mentioned in the Collector's letter were accessible to all vessels of the ordinary description employed in the country trade.

767. It appeared from the Collector's letter that a considerable quantity of Salt was in demand for exportation to Bengal in the course of the ensuing month, and he submitted whether he was to deliver what might be required, as usual, or wait the arrival of the vessels expected from Bengal.

768. The Collector, we observed, would of course be directed to comply with all applications for Salt as usual; but another question arose, as to the price at which it was to be delivered; the price had hitherto been lower in this district than in any other, and the consequence was that vessels were sometimes sent thither from places where Salt would otherwise be more conveniently procurable as instanced in the case of Mr. Anderson who resided in the Rajahmundry District.

See the Collector's letter.

769. We had already stated that in our judgment, there did not exist any reasonable cause for continuing this inequality of price, and we had recommended that the price should be fixed generally at 24 Rupees the garce; we observed however that if the price were raised in the Nellore District without the assurance of an equivalent increase of price in Bengal, it might tend to check the export from that district, which, under present circumstances, should be avoided.

770. On a consideration of these circumstances, we respectfully submitted whether, in anticipation of the concurrence of the Bengal Government the proposed permit price (72 Sicca Rupees per 100 Bengal maunds) might not at once be guaranteed, a measure which we remarked could involve no pecuniary sacrifice, compared with the importance of the object, since it exceeded by only 2 Sicca Rupees, the price which had been spontaneously offered by the Bengal Government.

771. We observed that should this suggestion be approved, we would proceed to give the necessary instructions to the Collectors, and to publish the notification referred to in our letter of the 3rd December: but if it should not be approved, we requested the orders of Government as to the price which was to be charged to the exporters of the Nellore Salt, observing only that the measures which had been proposed for the encouragement of the Salt trade were applicable chiefly to Rajahmundry and by no means to Nellore, where, from the lowness of the price, sufficient encouragement before existed; and consequently if the same low price were continued, with the farther encouragement which the proposed measures held forth, the Salt trade of this district would derive an advantage neither necessary, nor consistent with the intentions of Government.

772. As we did not receive any orders from Government, in answer to our proposition for anticipating the concurrence of the Supreme Government in the farther increase of 2 Sicca Rupees per 100 Bengal maunds; we have found it necessary to address the Collectors, suggesting that an abatement equivalent to the 2 Rupees be made in the selling price (if they should deem it necessary) taking security for its payment in the event of the proposed increase in the permit price being ultimately raised to the full extent.

TOWN DUTIES.

773. At the period of closing our last General Report the communications which had been received from the Collectors in the Zillahs of Ganjam, Vizagapatam, Chingleput and Tinnevelly with reference to the orders for establishing Town Duties were still under the consideration of the Honorable the Governor in Council.

From Mr. Greenway, in Cons., 28th January 1809.

774. In a letter from the Secretary to Government under date the 4th January last, we had the honor to receive the orders of Government thereon.

775. The Governor in Council concurring in the observations which we made regarding the re-establishment of Town duties in the Zillahs of Ganjam, Vizagapatam, Chingleput and Tinnevelly was pleased to sanction the arrangements which we had proposed for those districts.

776. In the Zillah of Ganjam it was observed that Town duties would be accordingly collected at eight stations and the expense of the establishment was sanctioned at Star Pagodas 4,157-0-62 per annum.

777. The Honorable the Governor in Council also approved the reduction of two of the present frontier Stations by which the charges would be limited to Pagodas 970-12-72 per annum.

778. The observations of Mr. Alexander respecting the proposed duty on grain at the Sea ports appeared to be correct, and we were informed it would be proper that they should be attended to in the event of the Supreme Government sanctioning the adoption of this measure.

779. In the Zillah of Vizagapatam the Governor in Council sanctioned the addition of Goopilly to the stations at which Town duties were formerly collected, and desired that a correct estimate might be furnished of the charges shewing the amount to which they would be limited in consequence of the exclusion of several unproductive stations at which the Collector had proposed to employ establishments.

780. The Governor in Council considered it inexpedient for the reasons we had stated to discuss at present the question of renting the Customs.

781. The Governor in Council concurred with us in considering it inexpedient to add to the three stations at which duties were formerly collected in the Zillah of Chingleput, and he approved our intended instructions to the Collector to reduce the establishment which he had proposed for collecting the duty.

782. The number of stations at which Town duties are to be collected in the Zillah of Tinnevelly and the Pollams was sanctioned at seventeen, providing for the reductions which we had recommended.

783. The Governor in Council was also pleased to approve the establishment of a Chokie in the Devadanum pass at an annual expense of Star Pagodas 45-36-60, in addition to the sum of Star Pagodas 800-40-76 which was also sanctioned for the collection of Frontier duties.

784. In our last General Report we observed that our address to Government regarding the re-establishment of Town duties in Coimbatore, as well as our suggestion relative to the extension of *all* the Provisions of Regulation XII of 1803 to the Island of Seringapatam were then under the consideration of Government.

From Mr. Greenway, in Cons., 20th February 1809.

785. On these two subjects the orders of the Honorable the Governor in Council were communicated to us under date the 8th February last.

786. We were informed that the Honorable the Governor in Council had derived satisfaction from our Report relative to the re-establishment of the Town duties in Coimbatore, the produce of which were stated to be likely to exceed the estimate.

787. The Governor in Council observed that the Tariff submitted by the Collector had met our approbation, and accordingly confirmed the proposed rates with the exception of those recommended for Betel and Tobacco which we had recommended should be raised.

788. The observations of the Collector relative to the effects of the monopolies established on the sale of Tobacco in the Territory of Mysore and Travancore and Province of Malabar in limiting the sale of that article produced in Coimbatore appeared to be just, and the Governor in Council was disposed to concur in the expediency of resorting to a similar system in that Province, which, however it was observed must be provided for by a Regulation for that purpose.

789. The Governor in Council considered it to be proper that the opinion of the Collector at Seringapatam, relative to the proposed extension to that place of the provisions of Regulation XII of 1803, respecting Betel and Tobacco should be obtained previously to carrying that measure into effect.

790. In a letter to the Chief Secretary to Government under date 9th February last, we had the honor to submit a letter from Mr. Græme, accompanied with a Statement shewing the former gross collections, charges and nett Revenue of each Town and Frontier station within the portion of territory comprehended in the present Northern Division of Arcot.

In Cons., 9th February 1809.

791. The establishment of Town and Frontier duties took effect in this district in December 1803, and their produce during the remaining seven months of that year (Fusly 1213) amounted to Pagodas 20,051,4-31.

792. For the entire period of the subsequent year Fusly 1214, the produce of the duties did not amount to more than Pagodas 20,332-1-54, in consequence of the abolition of the duty on grain, four months after the commencement of the Fusly, and withdrawing the chokies from the large commercial Town of Walajapet.

November 1804.

793. In Fusly 1215 the produce of the duties fell still further, viz., to the sum of Pagodas 16,227-32-7, the impost in grain not having had operation during any part of that Fusly.

794. Taking the whole period together in which the Town and Frontier duties were collected, it appeared that they produced on an average Pagodas 2,328-20-59¾ monthly being at the rate of Pagodas 27,941-23-77 per annum; it appeared also that the average annual charges amounted to Pagodas 3,2-014-29 or Pagodas 11-7½ per cent.

795. If, as proposed, the chokies were re-established at Walajapet and the duty on grain be re-imposed, we were of opinion that the future annual collections might be estimated in round numbers at Pagodas 20,000, after making allowance for the abated demands under Regulation XV A.D. 1808.

See Collector's letter.

796. The charges submitted by the Collector amounted to Pagodas 277-12-67 monthly, or Pagodas 3,117-19-4 per annum, being on an estimated Revenue of Pagodas 20,000, Pagodas 15-26-33 per cent.

Statement No. 1.

Chittoor.
Triputty.
Walajahpet.
Sholingur.
Goodeyattum.
Calastry.
Cuvadenagour.
Arcot.
Ayevarputty.
Putterputty.
Goodeputty.
Kistnapoor.

797. The foregoing accounts of collections and charges applied, we observed, to the eight statipns at which Frontier duties were and continued to be collected. It did not appear that any change on the present occasion was recommended by the Collector.

From the Secretary to Government, dated 28th December 1808, in Cons., 2nd January 1809.

798. The town of Vellore having been transferred by recent orders from the charge of the Commanding Officer to that of the Collectors was not included in the Statement furnished by Mr. Græme, but the Collector, we observed, had been directed to supply the necessary information.

799. We had the honor to enclose a further letter from Mr. Græme in which a question was submitted by the Collector whether the transfers were meant to be confined to the collection of Town duties, or extended to every branch of Revenue.

From Mr. Græme, dated 20th January, in Cons., 2nd February 1809.

800. The orders of Government we remarked specified duties only, but in our opinion it was desirable that the Revenue from the other sources should also be placed under the Collector's charge.

801. We stated that in order to prevent injurious delay, we had taken upon ourselves to give authority for commencing immediately the collection of Town duties at the proposed stations, and had furnished the Collector with instructions regarding the particular impost to be levied on Betel, Tobacco, &c.

802. We observed that we had taken the same occasion to suggest to the Collector whether it might not be advisable to add to the present proposed list of stations, the Cusba town of Satewaid.

803. In the Zillah of Masulipatam the Collector since the receipt of the Board's instructions for establishing Town duties, had, we remarked, recommended six new stations, which he estimated would yield an additional Revenue of Pagodas 3,400, the immediate collection of duties at these stations was authorized by the Board, and the charges on that account amounting to Pagodas 957 annually, were submitted for the sanction of Government.

804. The Collector in Tanjore, in a letter which we had the honor to enclose to the Honorable the Governor in Council suggested the propriety of making known to the Sea Custom Department, through the regular office channel, the interpretation given to Section 13, Regulation XV, 1808, as exempting goods from the payment, in any case, of a second duty.

From Mr. Wallace, dated 6th January, in Cons., 2nd February, para. 11.
See Board's letter to Government, dated 31st October, in Cons., 27th October 1808, paras 9 and 10.

805. A similar suggestion was submitted by the Collector in Rajahmundry, who observed that the Commercial Residents continued to take an export duty where a previous Town duty had been paid in consequence of their not having received any intimation to the contrary through the Board of Trade.

From Mr. Long, dated 26th January, in Cons., 9th February 1809.

806. Whether it might not be advisable in certain cases to levy a second duty was, we remarked, a point, however, which was undecided; but whatever might be the decision, it was, we observed, desirable that it should be made known to the officers in charge of the Sea Customs, as well as those in charge of the Frontier and Town duties.

Letter to Government, 31st October, paras. 43 and 47, in Cons., 27th October 1808.

807. We further submitted that if, in consequence of our observations upon Regulation XV 1808, any modification or amendment of that Regulation were intended, it might be desirable to render general the provision contained in Section 10, Regulation X 1803, which hitherto had operation in Madras only, since it appeared by a letter from the Collector in the Southern Division of Arcot, which we had the honor to enclose to the Honorable the Governor in Council, that the Merchants in many cases refused to permit their goods to be stamped.

From Mr. Ravenshaw, dated 2nd January, in Cons., 2nd February.

808. By a letter from the Secretary to Government in the Revenue Department, dated 4th March last in reply to the address above recited, we were informed that the Honorable the Governor in Council approved the proposed re-establishment of the chokies at Walajahpet, and at the other stations at which Town duties were formerly collected in the Northern Division of Arcot, and sanctioned the Custom establishment submitted by the Collector at an expense of Star Pagodas 3,117-19-4 per annum.

From Mr Greenway, in Cons., 13th March 1809.

809. It was explained to be the intention of the Honorable the Governor in Council that all collections at Vellore should be made by the Collector, and that all authority of this nature on the part of the Commanding Officer should cease, and he accordingly desired that we would issue the necessary orders.

810. The Honorable the Governor in Council sanctioned the eventual establishment of chokies at Satewaid.

811. The Honorable the Governor in Council also authorized the collection of duties at six additional stations recommended by the Collector in the Zillah of Masulipatam, and sanctioned the expense of the establishment to be entertained on this account at Star Pagodas 957 per annum.

812. In reply to our circular orders relative to the re-establishment of Town duties, a Report was received from the Collector of Nellore, wherein he recommended that the proposed measures should not be extended to that district.

From Mr. J. B. Travers, dated 3rd Jany, in Cons., 2nd February 1809.

813. The reasons upon which this recommendation was founded were not considered by us to be conclusive; it was explained to the Collector that the establishment of chokies was not meant to be confined entirely to large towns, but should be extended to places of inferior consideration at which the expense of collection might not bear an immoderate proportion to the estimated Revenue, and upon this principle, he was desired to select, as chokey stations, some other places in the district besides the Town of Nellore, as well as a few of the principal places in the two Western Zemindaries of Vencatagherry and Rydapoor.

To Mr. Travers, dated 9th, in Diary Cons, 13th February 1809.

814. The Collector, in compliance with their orders, transmitted a list of stations, being twelve in number, with an establishment, the expense of which amounted to Pagodas 140¼ per month, or Pagodas 1,689 per annum; and this list was submitted by us under date 20th March last, for the consideration of the Honorable the Governor in Council.

From Mr. Travers, dated 7th, in Cons., 13th March 1809.
To the Chief Secretary, in Cons., 20th March 1809.

815. Of the Revenue of Town duties at these stations, the Collector stated his inability to furnish any estimate; the Regulations of 1803 were, we observed, very partially introduced on the former occasion; the Sayer, however as previously levied, it appeared produced on an average about 9,000 Pagodas annually, in the Nellore District, and about 2,500 Pagodas in the two Zemindaries above mentioned; it might therefore, we conceived, be perhaps, not too high to estimate the future receipts at Pagodas 7,000 per annum, to which the charges, as above stated, would bear a proportion of Pagodas 24-5-62⅞ per cent.

816. The Collector was authorized and directed to commence the collection of duties at the stations proposed; and the modified rates of duty on Betel and Tobacco, which he proposed under instructions from the Board were confirmed.

To Mr. Travers, dated 14th, in Diary Cons., 20th March 1809.

817. For the further information of the Honorable the Governor in Council, we had the honor to submit the Report and Statements of Mr. Parish, concerning the re-establishment of Town duties in the district under his charge comprehending Dindigul, Madura, Manapara and the Zemindaries of Ramnad and Shevagunga.

818. The chokey stations formerly established within this tract of country were twenty-eight in number, and according to one of the Statements enclosed in the Collector's letter, produced in Fusly 1213, a nett Revenue of Pagodas 13,350, in Fusly 1214, a nett Revenue of Pagodas 17,236, and in Fusly 1215, a nett Revenue of Pagodas 11,619.

819. But in another Statement enclosed in the same letter, the average nett Revenue of three years was entered at the sum of Pagodas 18,525.

820. This apparent inconsistency we desired the Collector to explain; but in the meantime, for the reasons which he had given, we approved the limitation of the number of choky stations henceforward to fifteen, "unless "the orders conveyed to him in a separate letter for reimposing the "duty on Grain should induce him to be of opinion that the number might with advantage, "be enlarged."

To Mr. Parish, dated 14th, in Diary Cons., 20th March See list.

821. The Collector's proposed establishment of servants though apparently somewhat higher, in proportion, than that which was formerly entertained, was also conditionally sanctioned to the amount of Pagodas 184-22-40 monthly, or Pagodas 2,214 per annum; and he was desired to commence the collection of duties without delay.

822. He had also received instructions for modifying the rates of duty on Betel, Tobacco, &c.

823. The only Report which remained to be received upon the subject of the re-establishment of Town duties was we remarked the Report of the Collector at Bellary; this had been called for, and would we observed be submitted, when received, meanwhile we hoped that the mode in which the measure had been carried into effect in the several other districts would have been considered satisfactory.

To Mr. Gahagan dated 26th in Diary Cons., 28th November 1808.
To. do. 7th do. 10th January 1809.
To. do. 17th do. 20th March.

824. Under date 4th March last the sanction of the Supreme Government for re-imposing the duty upon grain was communicated to us in a letter from the Secretary to Government in the Revenue Department.

In Cons., 13th March 1809.

825. We took the opportunity of the address above recited to state to Government that upon receipt of that letter, orders for reimposing the duty on grain were without loss of time, conveyed to the several Collectors.

Circular dated 14th in Diary Cons., 20 March.

826. The reply of the Honorable the Governor in Council to the address recapitulated above was communicated to us by the Secretary to Government in the Revenue Department under date 8th April last; the Honorable the Governor in Council confirmed the stations recommended by the Collector of Nellore for chokies and sanctioned the establishment which he had proposed at an expense of Star Pagodas 140¾ per month or, 1689 per annum.

From Mr. Greenway in Cons., 18th April 1809.

827. The Honorable the Governor in Council approved and confirmed the orders which we had issued to the Collector of Madura for eventually limiting the number of chokee stations in that district to fifteen, and sanctioned the establishment which he had proposed at an expense of Star Pagodas 184-22-40 per month or 2,214 Pagodas per annum.

828. In a letter to the Chief Secretary to Government under date the 26th December 1808 we adverted to the circumstance of the operation of Regulation XII, 1803, not having been formerly extended to Seringapatam, excepting in so far as regarded the levy of a duty on Betel and Tobacco, and we expressed our opinion that on the occasion of reviving the operation of that Regulation, under the modifications contained in Regulation XV 1808, the whole of its provisions might be allowed to have effect at Seringapatam as elsewhere; in other words, that the duty might be levied on all articles of import, besides Betel and Tobacco, unless political reasons, of which we were not aware, should oppose the measures.

To Mr. Newnham dated 22nd, in Diary Cons., 23rd February 1809.
To The Chief Secretary to Government in Diary Cons., 18th May 1809.
From Mr. Newnham dated 29th March, in Cons., 10th April 1809.

829. Having been desired in reply as noticed in a former part of this Report to consult the opinion of the Collector, a letter was addressed to him accordingly, and in a letter to the Chief Secretary under date 15th May last, we had the honor to submit Mr. Newnham's Report on the subject dated the 29th March.

830. In this Report Mr. Newnham entered very fully into the consideration of the policy of the measure and from the information which he afforded, satisfied us that its adoption would be inexpedient.

831. It appeared that in the neighbouring capital of Mysore, the utmost attention was paid to the extension of the population by carefully exempting from duty all articles intended for its consumption, and Mr. Newnham very justly supposed that if duties was levied at Seringapatam while a free trade prevailed so immediately in its vicinity, it might have an injurious effect upon the population of the place, already decayed from the circumstance of its having ceased to be the seat of Government, and still further exposed to decay from its proximity to the new Capital.

832. We did not think it necessary to occupy the attention of Government with a repetition of all Mr. Newnham's arguments, the scope of which was to shew that any pecuniary advantage derivable from the extension of the duty, ought not to be considered, in competition with the paramount importance of the place as a Military station.

833. In reply to this letter to the Chief Secretary we were informed by the Secretary to Government in the Revenue Department under date 27th May last, that as we concurred with the late Collector at Seringapatam in the inexpediency of extending the provisions of Regulation XII of 1803, to that place; the Honorable the Governor in Council deemed it unnecessary to issue any particular orders on that subject.

834. In our address to the Honorable the Governor in Council under date the 31st October 1808, we suggested that the employment of a separate establishment under the Commercial Servants for the management of the Sea Customs might probably in some instances be attended with an unnecessary addition of expense, and the Honorable the Governor in Council having thought the suggestion deserving of attention, the Collectors were desired to ascertain the expense at which this branch of the Customs had hitherto been collected, and to state the saving of any which might be effected by placing it under the Revenue servants, in common with the Land Customs.

In Cons., 27th October 1808. From the Chief Secretary 25th November with enclosure, Extract of a letter to the Board of Trade in Cons., 1st December 1808.

835. In a letter to the Chief Secretary to Government under date 20th May last, we had the honor to report the substance of such communications as had been received upon this subject.

In Cons., 18th May 1809.

836. From an account furnished by the Deputy Commercial Resident in charge of the Sea Customs in this District, it appeared that the collections for the official year ending on the 30th April 1808 amounted to Pagodas 565-23-47 only, while the charges were Pagodas 864-13-12, leaving a deficit of Pagodas 298-31-45.

Ganjam.

837. It further appeared that by placing the collection of these duties under the Revenue servants, the whole of the separate establishment might be dispensed with, excepting that employed at Narsinghunder and Gadalapaudoo, the expense of which was Pagodas 3-19-23 per month.

838. "The employment of separate establishments" the Collector observed "was a useless "and vain expense; tended much to the inconvenience of the merchants, and caused great delay in "the clearing of goods; it also occasioned trouble and much vexation to the Commercial Resident "and the Collector, owing to the clashing and frivolous disputes between the servants of the two "Departments."

839. The monthly expense of collecting the Sea Customs in this Zillah amounted to Rupees 379; the establishment which the Collector would require was stated to be Rupees 212, difference Rupees 167 or Pagodas 47-31-70 being Pagodas 572-22-40 per annum.

Vizagapatam.

840. It appeared moreover that at four of the Sea Ports in this Zillah, there were no Town chokies, but that they might be established, if thought necessary without being attended with any additional expense.

841. The expense of the Sea Customs established in this District amounted to Pagodas 74-11-20 per month; but as Town duties were levied at two of the ports only, it appeared that the saving of expense by transferring the other branch to the Revenue Department would not exceed Pagodas 8-22-40, per month.

Rajahmundry.

842. It appeared at the same time, that the business of providing Saltpetre in this district was carried on by means of the Sea Custom servants, and consequently the transfer of the one would not be made without the transfer of the other, which we remarked was by no means to be desired.

843. "From the peculiar situation of this port and its distance from the town, the Collector "was of opinion that no saving could result from placing the Collection of the Town and Sea duties under the same person because the "business could not be conducted by the same native servants, nor was it so when they were "formerly united under the Collector."

Masulipatam.

844. At the three ports within the range of this District, viz., Pondicherry, Cuddalore and Porto Novo, it appeared that the establishment for collecting the Sea Customs was so low as not to admit any saving of expense, if the salary of the European Superintendents were excepted, which amounted at each Port, to Pagodas 25, in the aggregate to Pagodas 75 per month.

Southern Division of Arcot.

845. The Collector observed that "though the pay of the Superintendents was high, it "would hardly be worth the while of the persons filling those situations to do the duty for "less and, considering that many of the vessels trading to these ports were commanded by "Europeans, he conceived it, on every account, proper that the persons immediately in charge of "the Customs should be Europeans also, one of his assistants, however" he observed might "superintend at all the three ports, but as he would require a native Deputy at 5 Pagodas, at "each, the saving in that case would be only 60 Pagodas per month or 720 Pagodas per annum."

846. The reports on the foregoing subject from Tanjore, Ramnad and Tinnevelly had not at the time of our addressing the abovementioned letter to the Chief Secretary to Government been received; and with respect to Nellore and the Zillah of Chingleput we remarked that the Sea Customs were in the former, already under charge of the Collector, and that in the latter, the only two stations at which Sea Customs were collected, viz. Sadras and Pulicat, were placed under the Collector of Customs at the Presidency, but we believed that the establishment had been since withdrawn.

847. By a letter from the Secretary to Government in the Revenue Department under date 27th May last, we were informed that the Honorable the Governor in Council had directed that an extract from our letter of the 20th May 1809, should be communicated to the Board of Trade, with instructions to transfer the collection of the Sea Customs in the Zillahs of Ganjam and Vizagapatam to the Revenue Department, with a view to diminish the expense of collecting them; but the Honorable the Governor in Council did not deem it expedient to extend this measure to the other districts on which we had reported, as it did not appear that it would be attended with any material reduction of expense.

From Mr. Greenway in Cons. 8th June 1809

848. By the resolutions of Council enclosed in a letter from the Secretary to Government under date 4th March last, we were directed to report our sentiments relative to the means of obviating certain difficulties apprehended by the Supreme Government in the collection of duty on goods manufactured within the principal towns under the Presidency.

In Cons., 13th March.

849. On the receipt of this letter, we deemed it advisable to address the Collectors for the purpose of deriving the benefit of their sentiments with respect to the measure, and especially with respect to the rates under which it might be established, so as to obviate the objections formerly experienced.

Circular 14th in Diary Cons., 20th March 1809.

850. In the meantime, however, we received a letter from the Chief Secretary to Government under date the 10th June 1809, requiring our attention to the letter addressed to us under date 4th March last mentioned above.

In Cons., 19th June 1809.

851. Several of the Collectors had not then replied to our communication; and those who had replied to it, had furnished little else than general opinions upon the question: these replies however we had the honor to submit under date the 20th July for the information of the Honorable the Governor in Council.

To the Chief Secretary to Government in Cons., 20th July 1809.
From Mr. G. F. Travers 25th April Cons., 18th May.
Long, 5th do 17th April.
Jarrett, 13th May 25th May.
Chaplin 1st Cons., 10th April.
Ravenshaw, 21st do 27th March.
Hargrave, 11th do 15th June.

852. We observed that though the matter contained in these letters had added little to the information before possessed, and though the delay occasioned by the reference to the Collectors might therefore be regretted, it was satisfactory that there existed sufficient information upon which to form a conclusive judgment upon the subject under consideration; in fact, the subject rightly considered, resolved itself into a very narrow compass.

853. Though the late Regulations provided, in general terms, that articles manufactured or produced within the limits of towns should be charged with duty, we had reason to believe that this rule had rarely if ever, been extended, or considered to extend, to any *article of manufacture* excepting Piece Goods, nor to any *article of produce*, excepting Betel and Tobacco.

854. In the case of Betel gardens situated within the limits of chokies, it was we remarked obvious that the produce might be subjected to the duty by taking measures to ensure its conveyance to the Custom House, but it would be observed readily occur that there was no other article of produce, nor any article of manufacture, excepting Piece Goods, which could possibly be rendered liable to the duty, without the most rigid, vexatious, and at the same time expensive scrutiny, since, with the exception of the chop, which is applied to Piece Goods only, there exist no means of ascertaining whether articles exposed for sale in the bazars have or have not been charged with duty.

855. We further observed that it would be found on reference to the Reports which were formerly made on the subject of the operation of the Custom Regulations that, laying aside the grievance of repeated demands, which had been since rectified, their operations was chiefly injurious as related to Piece Goods, and this not so much from the highness of the duty, as from its partial operation.

856. The question therefore was confined almost exclusively to the one article above mentioned, and the point for consideration was whether, without producing the same injurious effects which were before experienced, Piece Goods manufactured within the limits of choky towns could under any rules, be rendered liable to duty, while those manufactured in villages are exempt.

857. It was we observed the opinion of that very able Collector Lieutenant Colonel Munro and of several others, that the best and indeed the only remedy would be, to lower the duty and render it general: in this opinion we expressed our concurrence, since it was obvious that while the duty continued partial, the manufactures would, if not compelled by necessity be allured by their interest to resort to those places where they could find exemption.

858. In very flourishing and populous towns there was in our opinion no doubt that ready market would counterbalance every other consideration, but in places of less note such

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the generality of those at which the present chokies are established, we were satisfied that desertion would be the consequence of re-imposing the duty.

859. We therefore recommended that the duty should be rendered general, and levied at a rate not exceeding four per cent; to this end, it would not, we observed, be necessary that the Town duties generally should be extended, or that the present number of Choky stations should be increased; the duty would be a Stamp duty on cloth, and as all cloth exposed for sale, at whatever place, without the chop or stamp would be liable to confiscation; we were of opinion that no very considerable establishment would be required to carry the plan into effect.

860. The Revenue from Betel and Tobacco might also, we remarked without difficulty, be extended by the modes pointed out in address to Government under date the 31st October last.

Paras. 43 to 56.

861. It was observed above that the present number of Choky stations need not be increased; on the contrary, when a general Revenue should be derived from Piece Goods by means of Stamp duty, from Betel and Tobacco by means of Licenses, it was likely that a considerable number of the present stations might be reduced; such only would be continued at which the importation of Gruff Goods and other articles, for the consumption of the place might be sufficient to bear the expense of collection.

862. With respect to Madras, and perhaps a few other populous places which enjoy the advantage of a ready market, we were of opinion not only that the full six per cent. duty might be levied as well on the goods manufactured within the place as on these imported, but that the difference of the Tariff should also be levied on such of the imported goods as might have paid a previous duty.

863. We took this opportunity of submitting for the information of the Honorable the Governor in Council a copy of a Circular letter issued by us under date the 23rd May last, whereby it would be observed that the exemption which it was under consideration to revoke had been restricted to goods consumed within the place of manufacture, and not allowed to extend to such as might be exported.

Circular 23rd May, in Diary Cons., 25th May.

864. This arrangement was adopted by us chiefly with the view of obviating as far as possible, any unnecessary loss of Revenue pending the present discussion, and was not, as it would be seen from the recommendations contained in the address now recapitulated, considered or intended, as a conclusive arrangement, in which view it would be obviously defective, since it left still free a large portion of the goods to which it was the object to extend the duty, while it was not without objection as related to the interests of manufacturers and tradesmen residing in choky towns, for though they undoubtedly derived great relief from the exemption to the extent to which it had been continued, it was, we remarked, apparent that they were not on a footing with the manufacturers resident in villages, since they had not, as these had, an opportunity of supplying free of duty the country situated without the Choky limits.

865. By a letter from the Secretary to Government in the Revenue Department under date 15th July last, we were informed that the Honorable the Governor in Council was desirous that the intended revision of the Custom Regulation should be carried into effect as early as practicable, and as the subject was connected both with the Revenue and Commercial Departments, he had judged it expedient to select a Member from each of the Boards of Revenue and Trade, to form a Committee for that purpose, and that Mr. Fullerton and Mr. Alexander had been appointed to form that Committee; a copy of the instructions which were furnished to the Committee were also transmitted for our information.

In Cons., 24th July 1809.

866. The Governor in Council was also pleased to resolve that the Secretary to the Board should be the Secretary to the Committee.

867. In acknowledging the receipt of this letter under date 24th July and referring to the third paragraph of the instructions to the Committee, we begged leave to express our regret that the information noticed therein should have been delayed; it had we observed been since furnished in a letter, addressed to the Chief Secretary to Government, under date the 20th July which letter we explained was in preparation before Mr. Greenway's letter abovementioned was received.

To the Chief Secretary to Government, in Cons., 27th July 1809.

868. In reply to our letter of the 20th July we were informed under date 27th September last, by the Secretary in the Revenue Department, that as the subject which it related was under consideration of the Committee, appointed to revise the Custom Regulations, our letter had been referred to them accordingly, and they had been directed at the same time to avail themselves of any subsequent communications from the Collectors, which might have been received at the Office of the Board of Revenue in addition to those transmitted with our letter.

From Mr. Gahagan, in Cons., 9th October 1809.

869. We take this opportunity of noticing that the Report of the Committee is in a state of forwardness, and will be very shortly submitted; in the meantime our Report under date the 8th instant accompanying the general Revenue Statements for Fusly 1218, will have shown the re-establishment of the Town duties, has had a very beneficial effect upon the resources of Government; the detailed Report of the Collection and Charges will be shortly submitted, when the accounts shall have been completed.

In Cons., 8th January 1810.

ESTIMATE OF THE OFFICIAL YEAR 1809-10.

870. In a letter to the Chief Secretary to Government under date the 29th September last, we had the honor to submit for the information of your Lordship in Council, a copy of a letter from the Accountant General, with copy of the letter addressed to him in reply, containing our observations upon the regular estimate compared with the prospective estimate of receipts and disbursements for the current official year 1809-10.

In Cons., 28th September.
Copy of a letter from Mr. G. Garrow, 29th August.
In Cons., 28th September 1809.
Copy of a letter to Mr. G. Garrow 29th, in Cons, 28th September 1809.

871. It would, we observed, be in the recollection of Government that the regular estimate for the official year 1808-9, and the prospective estimate for the official year 1809-10 became the subject of a reference to the Board of Revenue in the last year, and that a Report thereon was submitted under date the 28th November last: the present correspondence was therefore submitted, not only because a communication from this Board with Government through the channel of the Accountant General had not been usual; but because it afforded us an opportunity, of which we were desirous to make a few observations with reference to the Report abovementioned.

In Cons., 28th November.

872. The regular estimate for 1808-9, of which an Abstract was given in the Report above referred to, amounted to Pagodas 1,25,02,274. In discussing the accuracy of this estimate, we gave it as our opinion that the estimate of Land Revenue amounting to Pagodas 1,03,16,791 was too highly rated: we stated on the other hand, that the estimate of the Revenue from other sources was low, and no allowance was made for the additional Revenue derivable during the latter part of the year from Town duties; we concluded with stating our opinion that the receipts might be estimated at Pagodas 1,25,00,000 without risk of disappointment.

873. That our expectations were not exaggerated, we considered to be sufficiently evinced by the circumstance of the receipts in Fusly 1217 (afterwards ascertained) having amounted to the sum of Pagodas 1,25,57,958, as hereunder shewn, though the portion of Fusly 1217 included in the official year 1808-9 did not embrace the period from which the collection of Town duties recommenced:

Land Revenue.	...	...	1,00,61,957
Farms and Licenses	...	...	4,05,244
	Customs	...	*5,95,376
	Salt ...	...	6,92,278
*Land Custom ... 2,36,514	Extra Revenue	...	8,03,104
Sea Custom ... 3,58,862			
5,95,376			1,25,57,958

874. Of the actual receipts for the official year 1808-9, the Statement had not at the time of our submitting this address been received; it was however in the knowledge of the Board that though the nett receipts somewhat exceeded the estimate, the gross receipts fell below it by upwards of a lac of Pagodas, and that, while the improvement anticipated had taken place in the other sources of Revenue, the last mentioned result had been produced by a deficiency in the collections of Land Revenue to a greater extent than was expected.

875. We intimated our intention to submit the Statement of actual receipts so soon as it should be received, accompanied with the explanatory remarks of the Collectors; it might, we remarked, be satisfactory in the meantime to Government to know that the deficiency under the head of Land Revenue was not to be ascribed to the lowness of the Jummas of Fusly 1218, which with few exceptions were very favorable, but to a backwardness in the collection in some of the unsettled districts, as well as in some few of those settled in perpetuity.

876. It was, we observed, notorious that in plentiful seasons, the difficulty of finding a favorable market for the disposal of the produce tended often to retard the collection, if not ultimately to reduce the amount of the Revenue; upon the causes, however, of the deficiency in question, we stated that we should be prepared to furnish a full Report when the Statement of the actual receipts should have been received; this brief explanation was intended merely with the view to evince to Government that when we made known our opinion that a Gross Revenue of Pagodas 1,25,00,000 might be confidently depended upon within the late official year, we did not intend to mislead Government by a false or exaggerated view of its resources.

877. With respect to the estimate for the current official years 1809-10, we had little to offer in addition to the opinions contained in our letter to the Accountant General, of which a copy was submitted with this address, of those opinions and of the grounds on which that rested, we remarked Government would form its own judgment.

Note.—An abstract of this estimate is enclosed for the sake of reference.

878. That the estimate of Land Revenue was very high, was we remarked certain; we did not expect that it would be realized; we observed however, that the total omission of the Stamp duties and the very low estimate of extra revenue tended to counterbalance the probable deficiency; but that as the extra Revenue might be expected to exceed the amount estimated, so might also the charges; and therefore that though we were of opinion that the aggregate receipts might be taken at the amount estimated, Pagodas 1,28,39,979, we did not think that it would be safe to calculate upon so large a net receipt as Pagodas 1,02,50,833.

STATEMENT COMPARATIVE OF THE ACTUAL, WITH THE ESTIMATED RECEIPTS IN THE OFFICIAL YEAR 1808-9.

879. In the letter before recited we had expressed our intention to submit, as soon as received, the Statement of *actual* receipts, on comparison with the *estimated* receipts for the last official year 1808-9, accompanied with the explanatory remarks of the several Collectors.

880. On this subject we had the honor to address your Lordship in Council under date the 3rd October last.

To Government, in Cons., 2nd October 1809.

881. It had hitherto we observed been customary to forward these Statements with the General Reports of the Board through Government to the Honorable Court of Directors, for whose information they were stated by the Accountant General to be intended, adverting how-

ever to the increased importance recently attached to these documents, as connected with the Financial arrangements of the Government; it appeared to us to be proper that they should be submitted with a particular Report to Government as soon as received; the more so as the estimates with which in those Statements, the actual receipts are compared, had of late been referred in the first instance for the consideration and Report of the Board.

From Mr. Fraser, dated 17th September, Cons., 11th do 1809.

To Mr. Garrow, 19th September, in Diary Cons., 21st Sept. 1809.

882. When therefore it appeared by a letter from the Collector of Nellore, which we had the honor of submitting to your Lordship in Council that the Accountant General had called on the Collectors for explanations in addition to those which they had before furnished, in order that he might be enabled to make a particular Report to Government on the causes of increase and decrease, we considered it to be proper to address a letter to Mr. Garrow, of which also we transmitted a copy to your Lordship in Council, informing him that "as the official as well as Fusly year's Statements *with their accompanying explanations*, "had been always submitted through the Board of Revenue, concluded that it was not meant to "alter the established channel of communication, but that the explanations to which his Circular "letter referred, with the Statements to which they applied would be submitted through the "Board in the usual manner."

From Mr. Garrow, dated 30th Septr., Cons., 2nd Octr. 1809.

883. The Statement in question was subsequently received, accompanied with a letter from the Accountant General, which we had the honor to enclose to your Lordship in Council, in which he observed that "it was not intended "to alter any of the established channels of communication, and that "the Statement was now furnished to the Board as usual."

884. The Statement we remarked had been furnished certainly, but that it had been furnished as usual was a representation for which we were unable to account, since Mr. Garrow, we observed, must have been fully aware that he had *withheld* the usual explanations.

From Mr. Smith 17th, in Cons., 26th September 1809.
* Note.—The orginal was submitted with the General Report of the 5th October 1808.

885. To elucidate this observation, we begged leave to submit a letter from Mr. Cecil Smith, the late Accountant General, with * copy of the Statement for the official year 1807-8, whence it would be seen that the explanatory remarks of the Collectors on the difference between the estimated and actual receipts had been always furnished and referred to numerically in the column of remarks, which column of remarks in the present Statement, it would be observed, was left entirely blank.

886. That the Board of Revenue were at the least as competent as any other authority to appreciate the validity of the explanations of the Collectors, with regard to the extent of their collections, it was presumed with deference must be admitted, and that they were equally disposed to afford information on these or any other points connected with the Revenue Administration; we begged leave also to offer our respectful assurance on the present occasion, however we remarked these observations would not have been obtruded, if information which the Board had been accustomed to receive had not been withheld from themselves, that they had not, nor could have any objection to the same or any other information being transmitted through a different channel; but that the Board could not believe that when the Accountant General received instructions to make a Report to Government on this subject, it was intended, that he should withhold information which it had been usual to furnish to another Department with which the subject was so peculiarly connected, and we begged leave therefore respectfully to request that Mr. Garrow might be directed to furnish, together with the Statements, the whole of the Collector's explanatory statements and remarks, which had usually accompanied them.

887. The Statement for the late year, as received from the Accountant General, was in the meantime submitted for the information of Government, with abstracts thereof, in which the estimated and actual receipts were respectively shewn at one view.

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See Memorandum annexed to the General Statement.

888. To these Abstracts were added the Land Customs of Canara omitted, through mistake from the General Statements, and the Customs collected in the Commercial Department, of which a Memorandum had been since furnished by the Accountant General.

The general results were as shewn hereunder:—

Estimate.

	Estimated Gross Receipts in 1808-9.			Estimated Charges.			Estimated Nett Revenue.		
	S. Pags.	F.	C.	S. Pags.	F.	C	S. Pags.	F.	C.
Total amount as per Statement	1,21,54,857	0	0	30,18,473	0	0	91,36,384	0	0
Add Canara Land Customs.	64,499	0	0	7,998	36	0	56,500	9	0
Add Customs in the Commercial Department ...	2,82,918	0	0	60,663	9	0	2,22,254	36	0
Total...	1,25,02,274	0	0	30,87,135	0	0	94,15,139	0	0
Actual.	Actual Gross Receipts in 1808-9.			Actual Charges.			Actual Nett Receipts.		
Total amount as per Statement	1,19,45,703	4	41¾	27,61,932	26	37¾	91,83,770	22	64
Add Canara Land Customs.	69,753	7	36	8,080	17	1	61,672	35	35
Add Customs in the Commercial Department ...	3,62,721	38	35	73,858	39	25	2,88,862	44	10
Total ...	1,23,78,178	5	32¾	28,43,871	38	3¾	95,34,306	12	29
Abstract.	Gross Receipts.			Charges.			Nett Receipts.		
Estimated...	1,25,02,274	0	0	30,87,135	0	0	94,15,139	0	0
Actual	1,23,78,178	0	0	28,43,871	0	0	95,34,306	0	0
				Decrease.			Increase.		
Decrease...	1,24,096	0	0	2,43,264	0	0	1,19,167	0	0

889. Hence it appeared that, there was a decrease of gross receipts to the amount of Pagodas 1,24,096, a decrease of charges to the amount of Pagodas 2,43,264, and consequently an increase of nett receipts to the amount of Pagodas 1,19,167.

890. Though this result, so far as the financial arrangements of Government were concerned, must, we observed, be of course satisfactory; we considered it to be necessary to compare the estimated and actual Revenue under the several heads, in order to shew the total, as well as nett deficiency of gross receipts, and whence it had arisen, for which purpose the subjoined Comparative Abstract was submitted.

	Estimated receipts from 1st May 1808 to 30th April 1809.			Actual receipts from 1st May 1808 to 30th April 1809.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue ...	1,03,16,791	0	0	98,11,563	36	113¼	...	...	...	5,05,227	6	68¾
Farms and Licenses ...	4,40,410	0	0	4,47,354	2	78	6,944	2	78	...	...	...
* Customs ...	5,33,171	0	0	7,49,694	33	74½	2,16,523	33	74½	...	...	...
Mint Customs ...	575	0	0	1,418	32	6	843	32	6	...	...	...
Salt ...	6,54,533	0	0	6,57,007	11	32½	2,474	11	32½	...	...	...
Extraordinary ...	5,56,704	0	0	7,11,139	21	70	1,54,345	21	70	...	...	...
	1,25,02,274	0	0	1,23,78,178	5	33⅓	3,81,131	12	21	5,05,227	6	68¼
							Deduct Increase...			3,81,131	14	21
										1,24,095	32	47¼

* Revenue ... ... Pagodas 2,50,253 0 0 3,86,972 40 39½ 1,36,719 40 29½
Commercial... ... 2,82,918 0 0 3,62,721 38 35 79,803 38 35
5,33,171 0 0 7,49,694 33 74½ 2,16,523 33 74½

891. It hence appeared that from the several sources excepting land, there was an increase of gross receipts to the amount of Pagodas 3,81,131, of which increase a portion to the amount of Pagodas 1,36,719, was under the head of Land Customs, and a further portion of Pagodas 79,803 under the head of Sea Customs; and that, on the other hand, there was a gross decrease under the head of Land Revenue to the amount of Pagodas 5,05,227, the difference or nett decrease of gross receipts being Pagodas 1,24,095 as above shewn.

892. That the estimate of Land Revenue Pagodas 10,31,67,911 was considered in the first instance to be too high, was, we remarked, sufficiently known to Government; while the deficiency it was admitted, had proved much greater than was expected.

893. Of the unsettled districts, technically called the "Company's" in contradistinction to the Carnatic, the decrease appeared in Canara, Coimbatore, Cuddapah and Tanjore.

CANARA.
Estimate 52,746
Actual 43,827
84,469

In Canara on the 30th April last there was a balance of Land Revenue to the amount of 75,434, which became the subject of a correspondence to the Board; it had been since for the most part realized, the total balance of Land Revenue due on the 31st August being Pagodas 1,550 only.

894. It was necessary here to remark that in estimating so large a sum as Pagodas 5,22,746 under the head of current Land Revenue, the Collector was evidently in error, since the Jumma of the Land Revenue of Fusly 1217 including Devastanum Lands was Pagodas 4,95,379 only, and the Jumma of the Land Revenue of Fusly 1218 was Pagodas 4,97,411 only.

Ain Jumma... ... 4,68,932
Devastanum 23,473

895. The Collector's estimate we presumed must have comprehended the arrear outstanding on the 31st April * 1808, and must have been framed on the presumption (which proved erroneous) that the Current Revenue to the 30th April 1809 would be regularly liquidated. It was doubtful also whether the difference between the estimated and actual collections were not partly occasioned by the exclusion of the Devastanum Revenue from the latter, as it appeared that this Revenue was inserted in red ink in the Statements of Demand, Collection and Balance, under the head of suspense account.

* Pagodas 42,096

896. But to whatever causes the difference between the estimated and actual receipts, might be imputed, which causes, we remarked, had doubtless been explained in the Collector's communications to the Accountant General, it was considered sufficient for the present purpose to shew that the Jumma had been realized.

897. It appeared from the Statement of Demand, Collection and Balance for Coimbatore to the 12th July that the Jumma of Land Revenue for Fusly 1218 was Pagodas 6,07,239 only, while the Jumma of Fusly 1217 amounted to Pagodas 6,33,414, whether the decrease was actual or occasioned merely by the exclusion of Devastanum we were as yet uninformed, the Collector's Report not having been received, we hoped that the latter might prove to be the case; with respect to balances, there were none outstanding on the 30th April last, and only Pagodas 5,415 on the 12th July, which would, we observed without doubt be realized.

COIMBATORE.
Estimated 6,35,546
Actual 5,87,106
Difference 48,440

898. Though the actual collections in Cuddapah happened not to have amounted to so much as was estimated on the particular day to which the estimate extended, viz. 30th April 1809, the whole jumma of Land Revenue of Fusly 1218 amounting to Pagodas 7,05,492 was realized within the Fusly, with the exception of Pagodas 1,734, of which the larger portion had been since realized.

CUDDAPAH.
Estimated 7,05,871
Actual 6,39,656
Difference 66,215

899. The difference between the estimated and actual collections in Tanjore to the 30th April 1809, was not so considerable as to have required particular remark, especially as there was no balance outstanding at that period; we had to regret however, that the latter Kists were not realized with the same punctuality on the 12th July, there was a balance of Pagodas 1,17,005, which however on the 31st August was reduced to Pagodas 52,320, and we confidently hoped from the well known resources of this district and its landholders, that the ultimate balance would be very inconsiderable.

TANJORE.	
Estimated. ...	10,29,507
Actual.	10,07,804
Difference.	21,703

900. Of the Districts of the Carnatic, those in which any considerable decrease appeared were Nellore, Trichinopoly and Tinnevelly. With regard to Nellore we observed that circumstances sufficiently known to Government had tended to retard the collections in this district in the last year: the actual Settlement as reported by Mr. Oakes exceeded the Settlement of Fusly 1217 in about 14,000 Pagodas; it became necessary however to correspond with the present Collector on different points connected with this Settlement, and the result appeared to be that the amount of the Settlement would not be realized within the sum of 35,000 Pagodas, so that there would be an actual decrease on comparison with the Revenue of Fusly 1217 to the amount of 80,000 Pagodas or thereabouts

Carnatic.

NELLORE.	
Estimated	4,96,397
Actual	3,83,024
Difference	1,13,373

901. The present state of the collections could not at this time be reported with accuracy, as the Statements of Demand, Collection and Balance then received did not reach beyond the 31st May; we stated our intention however to submit our Report on this district as soon as possible.

902. Great difficulty had been experienced throughout the late year in collecting the Revenues of this district: on the 30th April there was a balance of Pagodas 37,564; on the 12th July the balance amounted to Pagodas 61,707, and on the 31st August it had not been reduced lower than Pagodas 52,228.

TRICHINOPOLY.	
Estimated	4,88,377
Actual	4,55,040
Difference	33,337

903. In submitting the Report of the late Collector, we intimated our intention of entering fully into the subject of these balances; the very low price of grain was generally complained of, and apparently with reason; but the Settlement, in point of aggregate amount, whatever it might be in detail, was, we observed, more than moderate; and we trusted therefore that the ultimate deficiency would not be very considerable.

904. The Report on the Settlement of Tinnevelly had at this time been just received, and we observed that a triennial village rent had been concluded on satisfactory terms; the amount of the rent on an average of the three years was Pagodas 4,48,672; the rent for Fusly 1218 was Pagodas 4,46,957, to which the permanent Jumma of the Polliams being added Pagodas 98,368, made the total Jumma of Land Revenue of Fusly 1218 Pagodas 5,45,325.

TINNEVELLY.	
Estimated... ...	5,29,856
Actual	4,64,439
Difference... ...	65,417

905. The Collector in his Report had entered into a long explanation of the mixed mode of management which had hitherto prevailed in this district, by which the Jumma of two years had been always blended, and of which the consequence had been, that though the collections of arrears and current, within the Fusly, generally averaged the amount of the Jumma, there was also a large balance, chiefly in grain, outstanding at the end of the Fusly.

906. The Collector explained that to have collected this entire balance, in addition to the Current Jumma, within the late Fusly would have been altogether impracticable as "it would "have made the demand not one hundred per cent. or a whole year's Revenue, but one hundred "and thirty-six per cent." He proposed therefore that of the additional thirty-six per cent. "sixteen should be recovered on the first year's rent; that of the remaining twenty per cent. ten "per cent. or the September kist should be apportioned on the kists of the second year of the

"lease, and the other ten on the kists of the third year, so that if the circumstances of the season "should admit, the state of the collections would again fall into the form of the English accounts, "from which a number of concurring circumstances, long operating, had caused so great a "dissimilarity."

907. We sincerely hoped that this desirable object might be accomplished; we observed however that the collections of Land Revenue arrears and current, to the 31st July did not exceed Pagodas 5,12,420, which was less than the amount of the Jumma of the late Fusly; upon the causes of this backwardness the Collector had afforded explanations into which we proposed to enter on the occasion of submitting his Report.

Tinnevelly District..	4,11,833
Permanent Peshcush	1,00,586
	5,12,419

See this General Report, para. —

908. These districts were, we remarked, improperly entered in the official year's Statement under the head of Revenue permanently settled; the Zemindaries of Ramnad and Shevagunga and the Polliams of Dindigul, Madura and Manapara were all that were permanently settled, the district of Madura proper was transferred with the Carnatic and had never been settled in perpetuity, and the Permanent Settlement of the district of Dindigul had been quashed.

MADURA AND DINDIGUL.	
Estimated	6,16,584
Actual	5,29,501
Difference	87,083

909. We remarked that the Collector, in his communications with the Accountant General had doubtless explained the grounds of his extraordinarily high estimate of Land Revenue for the late official year and the grounds of its failure: the estimate we presumed could have been only raised to such a pitch by calculating upon the receipt of the whole of the current Revenue within the period of its falling due, and of the whole of the balance including a desperate balance of upwards of 40,000 Pagodas due by the defaulting Proprietors of the late Dindigul Estates.

910. It appeared however with respect to the current Revenue, that on the 30th April last, a balance was outstanding of Pagodas 47,440, and with respect to the desperate balance above adverted to, we remarked that the amount, though like many other old balance, it continued to be brought forward in the accounts had been relinquished, and the defaulters released from confinement by order of Government.

911. The Jumma of Land Revenue for the late Fusly amounted to Pagodas 4,88,346, or to Pagodas 4,95,382, including a sum of Pagodas 7,036 on account of Hill Rent. Of the last item, no part appeared to have been realized: of the Land Rent, the portion collected within the Fusly amounted to Pagodas 4,52,119, leaving a balance of Pagodas 36,227, respecting which we stated that we had addressed the Collector on receipt of his Statement of Demand, Collection and Balance, but that we had not at the period of addressing your Lordship received his Report.

Balance of Land Revenue.	...	36,227
Hill Rent ...	...	7,036
Total Balance of current.	...	43,263

912. Of the districts which had been settled in perpetuity, the only two in which the actual collections fell considerably below the estimated collections were Rajahmundry and Salem.

Revenue permanently settled.

913. The Permanent Land Jumma of this district amounted for the late* Fusly to Pagodas 5,31,458; this estimate we remarked must have been consequently framed upon a calculation that, in addition to the arrears outstanding on the 30th April 1808, the current Revenue due to the 30th April 1809 would be collected with greater punctuality than in the year preceding.

RAJAHMUNDAY.	
Estimated	6,07,861
Actual	4,90,084
Difference	1,17,777

* Some of the Estates are assessed with a Russud Jumma.

914. The arrears of 1807-8 were collected at the close of the Fusly, as had been all arrears in this district without a balance; but on the 30th April 1809, there was a much larger balance of current Revenue than in any previous year, which accounted for the difference between the Estimate and actual Collections.

914. The unusually extensive failure in the late year was ascribed, and we believed with reason, to the very low price of grain and the difficulty of disposing of it; we had however the satisfaction of knowing that the greater portion of the balance of Fusly 1218 had been realized, and that the whole would be realized, excepting perhaps a part of the Polaveram balance for which a part of the Zemindary had been already sold, and another part was under orders for sale.

915. The only other arrear in this Zillah was the old Peddapore balance, for the liquidation of which an arrangement had been made, and if this balance should be liquidated in addition to the current year's Revenue, it would, we observed, be so much in favor of the collections of 1809-10, as noticed in the late communication to the Accountant General.

916. The same observation applied to the estimate of Salem as to the estimate of Rajahmundry, with the exception of too large a sum being entered under the head of current, and the same cause had conduced to the failure of the estimate, viz: that instead of a less there was a greater balance on the 30th April 1809 than on the 30th April 1808.

SALEM.

Estimated...	...	5,86,646
Actual	...	5,06,923
Difference...	...	79,723

917. The amount of the balance of Current Revenue on the 30th April 1809 was in Salem Pagodas 59,143, and in Balaghaut Pagodas 3,674; on the 12th July the balance in Salem was Pagodas 36,928, but prior to the day appointed for the sale of the Estates, the greater part was liquidated. As the September Statement of Demand, Collection and Balance had not at the time of our addressing your Lordship in Co uncil been received, the exact amount outstanding against the estates which were sold could not be ascertained, but we had good reason to believe that the ultimate balance upon the Permanent Jumma would not be (as it never had been hitherto) more than two or three thousand Pagodas, for which the defaulters we observed would be proceeded against in conformity with the Regulations.

918. In the other districts permanently settled, the difference between the estimated and actual collections in the official year 1808-9 was not so considerable as to require particular notice. In Chingleput and Vizagapatam, the actual collections within the official year exceeded the amount estimated. However, in both these districts, as well as in Ganjam, considerable balances were outstanding at the end of the Fusly.

919. In Chingleput the Regulations had been duly enforced, and we had the satisfaction of knowing that the entire balance of Fusly 1218 would be realized; however there were demands against the defaulters whose estates had been sold to the amount of about 7,000 Pagodas, on account of the portion of the bonded balance due in Fuslies 1218 and 1219, and on account of interest and charges; but as this sum included the balance of Pollaveram and Perumbaukum (the sale of which having taken place contrary to orders, it was proposed not to confirm) and as the other defaulters were persons of some respectability, we expected that the greater portion of the abovementioned sum would be realized.

CHINGLEPUT.

To Mr. Hyde dated 9th, in Cons., 11th September 1809.

NOTE.—We omitted to mention a balance of Pagodas 1,413 on the Settlement of the six Government estates. This balance was recoverable. Two of the estates in question were excluded from the Permanent Settlement, the other four were bought in on account of Government at the close of Fusly 1217.

920. The above Statement did not comprehend the six estates in this Zillah under charge of the Court of Wards, on the Jumma of which amounting to Pagodas 29,848, a balance was due on the 15th ultimo to the amount of Pagodas 9,447; we trusted however that under the instructions which had been issued, of which a copy was enclosed to your Lordship in Council the present Collector, with whose zeal and intelligence we had every reason to be satisfied, would be enabled to reduce these balances considerably, and to place the estates on a productive footing.

279

921. Of the balances of Fusly 1218 outstanding in the Zillah of Ganjam to the amount of Pagodas 62,556, a sum of Rupees 32,991 was due by Major Evans, respecting which we observed that we had addressed the Collector, and that we should insist on its immediate liquidation of the remainder; the most considerable sums were due from those Zemindars whose lands have been advertised for sale.

GANJAM.

922. The result of the sale we proposed to communicate hereafter with a Report respecting certain estates in Chicacole, which we authorized the Collector to keep under his own management in the last year.

923. The Report of the Collector on the balances of this district, though delayed to a late period, was, we remarked, not unsatisfactory.

VIZAGAPATAM.

924. The sum outstanding on the 30th August was Pagodas 6,148-50-180, of which Pagodas 50,087-6-30 was due by the Zemindar of Vizianagarum, and the remainder by the undermentioned Zemindars, viz., Cassumcottah Pagodas 942-38-20, Maringy Pagodas 4,968-25-40, Coorpaum Pagodas 1,450, Chamoodoo Pagodas 674-38-20, Madagole Pagodas 2,871-19-10, Coopelly Pagodas 490-25-40.

The sum entered in the Demand, Collection and Balance is Pagodas 61,591, the difference consists of a very trifling balance on account of Fusly 1217.

925. For the balance outstanding against the Renter of Maringy (which was under the Court of Wards) there was security, and the Collector assured us that the amount would be realized by the end of the succeeding month. There was likewise security for some of the other balances, the greater part of which we were assured would be realized in September and the whole before the 15th October.

926. The failure in the regular discharge of the Revenue of this district was ascribed, as in some others to the uncommonly low price of grain with the additional circumstances of great want of circulating specie and an almost total stagnation of the Company's investment.

927. The only two districts which remained to be noticed were Guntoor and Masulipatam. In the former there was no balance on the 31st August, excepting Pagodas 1,113 on account of Palnaud. In the latter the balance was Pagodas 2,891, including Pagodas 201 on account of the previous Fusly; the liquidation of these small balances was we remarked certain.

GUNTOOR AND MASULIPATAM.

928. In the former part of this Report we passed over the districts of Bellary, Malabar and the two Divisions of Arcot, because the actual collections on the 13th April last were greater than the amount estimated excepting in the Southern Division of Arcot, in which we had reason to believe that the deficiency might have been occasioned by the exclusion of the Devestanum Revenue.

929. The state of the balances of the Land Revenue of Fusly 1218 in these districts on the 31st August was as follows:—Bellary, Pagodas 1,458; Malabar, Pagodas 894; Northern Division of Arcot, Pagodas 1,599; Southern Division of Arcot, Pagodas 6,677.

930. We had now gone through the exposition which we proposed of the state of the Land Revenue, in order that Government might be enabled to form a judgment with respect to the nature and cause of the deficit appearing in the Statement for the official year ending in April last; we candidly admitted that in entering upon these details, we had in view to obviate any mistrust which might be liable to be occasioned by the perusal of a bold Statement, unaccompanied with those explanations of which the subject was susceptible; and we observed that it would be satisfactory to us, if this object should be fulfilled.

931. That there existed heavy balances in many districts not only at the end of the official year, but at the end of the Fusly year was certain, but the means of liquidating them had not been neglected, and they had in general been attended with success. The only balances which

we regarded with any apprehension were those of Trichinopoly and Nellore. The balance in Tanjore was still indeed considerable, but besides that the Settlement had been formed on correct principles, we had great confidence in the resources of the district, and the price of grain must rise; we had hopes that this balance would be in great part liquidated before the kists of the ensuing season fell due.

932. We omitted Tinnevelly from the above remark, because though the balance appearing in the accounts of that district was far more considerable than elsewhere, it was not of a nature to be regarded in the light of a real balance.

933. The explanations which we had thus afforded were derived from the sources of information within our own reach; we observed that if the explanatory papers furnished by the Collectors to the Accountant General should contain matters which the present address might not have sufficiently explained, we should on receiving those papers submit them with our remarks for the further information of Government.

934. We had not thought it necessary to enter into any explanation of the charges, seeing that the result was so favorable; but as we conceived it might be satisfactory to view the decrease under the several heads, the following Abstract Comparative Statement was submitted for that purpose.

Abstract.

	Estimate.			Actual.			Increase.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Charges, ordinary ...	10,11,504	0	0	9,78,685	25	17¼	...	...	...	32,818	19	0
Land Custom charges ...	54,334	0	0	40,719	21	44	...	...	...	13,614	23	36
Salt charges, including charges of manufacture and purchase of Salt...	2,10,989	0	0	1,54,937	18	54	...	...	...	56,049	26	26
Pagoda and Mosque allowances and Pensions ..	5,05,257	0	0	4,34,969	33	21	...	..	...	70,287	11	59
Judicial charges ...	9,04,751	0	0	8,87,338	25	70½	...	...	...	17,412	19	9½
Extraordinary ...	3,31,640	0	0	2,65,281	37	11	...	...	...	66,358	7	69
	30,18,473	0	0	27,61,932	26	57¾	...	...	...	2,56,540	18	22¼
Add Canara Land Custom charges ...	7,998	36	0	8,080	17	1	81	26	1	...	...	...
Add Custom charges in the Commercial Department ...	60,663	9	0	73,858	39	25	13,195	30	25	..	...	...
Grand Total...	30,87,135	0	0	28,43,871	38	3¾	13,277	11	26	2,56,540	18	22¼
							Deduct Increase...			13,277	11	26
							Nett Decrease....			2,43,263	6	76¼

935. Before we concluded this address we were led to remark that the arrangement of excluding the Devastanum, &c. Revenue and Charges from the Accounts had appeared to us to be liable to inconvenience. We intimated our intention therefore to request the Accountant General to cause them to be entered in every account as heretofore. The object which that arrangement had in view was merely to shew the actual extent of the charges on this account, an object which we conceived would be sufficiently answered if the Collector furnished a separate account of the receipts and disbursements for our information and that of the Accountant General, and on preparing any general statement, a memorandum could always be added, shewing the extent of the actual charges by deducting the amount of receipts from the amount of disbursements.

STATEMENTS FOR THE FUSLY YEAR 1218.

To Government, in Cons., 8th January 1810.

936. Under date the 8th instant we had the honor to submit to your Lordship in Council the undermentioned Statements lately received from the Accountant General, viz:—

From Mr. G. Garrow, dated 7th December 1809. With Enclosures 1, 2 and 3, in Cons., 11th December.

No. 1. The usual General detailed Fusly Statement for Fusly 1218.

No. 2. Statement shewing in detail the disbursements in the Revenue Department in Fusly 1218.

No. 3. Abstract Comparative Statement of gross Collections, Charges and nett Revenue in Fuslies 1217 and 1218.

It had been proposed, on a late occasion that the Statements prepared at the close of the official and Fusly years for transmission to the Honorable Court of Directors should in future be accompained with a Report from this Board for the information of Government in the first instance and ultimately of the Honorable Court.

937. Of the few remarks to which an examination of the Fusly Statements gave rise, the substance was contained in part in a letter which we had addressed under date the 8th instant to the Accountant General; and as reference to that letter would conduce to brevity, we begged leave to enclose a copy for that purpose.

Enclosure A. Copy of a letter to the Accountant General dated 8th, in Cons., 8th January 1810.

938. By the operation of an increase of receipts and a decrease of disbursements, the nett Revenue of Fusly 1218, according to the Statements which we had the honor to forward to your Lordship in Council exceeded that of Fusly 1217, in the sum of Pagodas 7,56,833 as shewn in the abstract hereunder inserted.

Abstract.

	Gross Receipts.			Charges.			Nett Revenue.		
	S. Pagodas.	F.	C.	S. Pagodas.	F.	C.	S. Pagodas	F.	C.
Fusly 1217	12,515,876	35	66	33,46,287	2	63	91,69,589	33	3
„ 1218	12,635,358	4	66	27,08,935	3	43	99,26,423	1	23
				Decrease.					
Increase	1,19,481	14	0	6,37,351	44	20	7,56,833	13	20

939. We subjoined a farther abstract shewing the gross receipts under their several general heads compared with the receipts in Fusly 1217.

Abstract.

	Fusly 1217.			Fusly 1218.			Increase.			Decrease.		
	S. Pagodas.	F.	C.	S. Pagodas.	F.	C.	S. Pags.	F.	C.	S. Pags	F.	C.
Land Revenue...	1,00,61,957	0	0	99,77,770	3	16	...	...	...	84,187	0	0
Farms and Licenses... ...	4,05,244	0	0	4,66,161	22	12	60,917	0	0	...	...	...
Customs	5,53,295	0	0	8,39,297	44	58	2,86,002	0	0	...	...	...
Salt	6,92,278	0	0	6,76,871	25	23	...	...	...	15,407	0	0
Extraordinary...	8,03,101	0	0	6,75,256	44	5	...	...	...	1,27,845	0	0
Total...	1,25,15,876	0	0	1,26,35,358	4	66	3,46,919	0	0	2,27,439	0	0
							Deduct Decrease..	2,27,439	0	0		
							Nett Increase...	1,19,480	0	0		
Revenue	1,94,432	19	60	3,02,597	0	32						
Commercial	3,58,862	22	7	4,46,700	44	26						
	5,53,294	41	67	8,39,297	44	58						

940. Though it appeared from this Abstract that the nett increase of gross receipts in Fusly 218 was not more than Pagodas 1,19,480, the substantive increase of Revenue was, we remarked, far more considerable; the increase of Pagodas 3,46,919 under the head of "Farms and licenses" and "Customs" was a substantive increase of Revenue, but the decrease of Pagodas 2,27,439 under the head of "Land Revenue," "Salt" and "Extraordinary" was not a substantive decrease of Revenue.

941. In our address to the Accountant General we had pointed out several items which had been excluded from the Land Revenue in Fusly 1218, viz., the Church Revenue of several districts, a deduction of about 4 per cent. from the Jumma in the Northern Division of Coimbatore as compensation to the village Sibbendy heretofore paid in money, and a transfer of the Cochin tribute to the Political Department; the two first items were, we observed, countervailed by a correspondent reduction of charge, but the last was not: it was a clear transfer of Revenue to another Department.

942. These exclusions amounted to upwards of a lac and thirty thousand Pagodas; it followed that if they had not taken place, the Land Revenue of Fusly 1218 would have exceeded that of Fusly 1217; since with all these exclusions the decrease was Pagodas 84,187 only.

943. It would also, we observed, be found that the decrease of Salt Revenue was nominal only, because a sum more than equivalent to the amount of the decrease was entered as a receipt and as a charge also, in the accounts of Fusly 1217; this of course did not affect the nett Revenue, but it swelled the gross receipts; the nett Revenue of Fusly 1218 exceeded that of Fusly 1217 in upwards of 80,000 Pagodas.

Enclosure B. in Cons., 8th January 1810.

944. Of the extraordinary Revenue an abstract comparative account was enclosed to your Lordship in Council with remarks annexed. Many of the items of extraordinary Revenue, we remarked, consisted of recoveries of advances; in these and a few other cases pointed out in the Abstract, the decrease of receipt was only in proportion to the decrease of disbursement.

945. In the Abstract entered above, the total charges of every description were shewn to have been in Fusly 1217 Pagodas 33,46,287, and in Fusly 1218 Pagodas 27,08,935; the difference, or net decrease, being Pagodas 6,37,352. For the sake of affording a more full and clear comparison, an Abstract Comparative Account of these charges classed under their several heads was transmitted to your Lordship in Council.

Enclosure with accompaniments 1 and 2, in Cons., 8th January 1810.

946. We had already stated that a portion of this decrease was not real, being accompanied by a proportionate decrease of receipts, and we had also noticed that a further portion of the decrease under the head of advances was followed by a decrease of receipts from recoveries under the head of Extraordinary Revenue. On a perusal however of the enclosed Abstract and detailed Statements, we trusted it would satisfactorily appear that a large portion of the decrease of charges consisted of positive reductions.

947. The best criterion of the resources of Government we observed was the amount of the nett Revenue. The nett Revenue of Fusly 1218 had been already shewn to exceed that of Fusly 1217 in the sum of Pagodas 7,56,833, while it exceeded that of Fusly 1216 in no less a sum than Pagodas 22,11,390.

Abstract.

	Gross Receipts.			Charges.			Nett Revenue.		
Fusly 1216	1,09,98,308	41	5	32,83,276	13	32	77,15,032	28	19
Fusly 1218	1,26,35,358	4	66	27,08,935	3	43	99,26,423	4	25
Increase...	16,37,049	8	15	5,74,341	9	6	22,11,390	21	4

948. In the unfortunate year here referred to the loss of Revenue occasioned by a most disatrous season, was rendered still greater by the abolition of the Town duties, while the charges, on the other hand, were augmented by the extension of the judicial system, the expense of which, though the measure took effect towards the close of Fusly 1215, fell of course in a principal degree upon the succeeding Fusly.

May 1806.

949. The Revenue of Fusly 1218 exceeded also that of Fusly 1215 in the sum of Pagodas 2,31,305-31-36.

Abstract.

	Gross Receipts.			Charges.			Nett Revenue.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Fusly 1215	1,28,47,766	12	21	31,52,648	39	34	96,95,117	14	67
Fusly 1218	1,26,35,358	4	66	27,08,935	3	43	99,26,423	1	23
Decrease...	2,12,408	7	35	4,43,713	35	71	2,31,305	31	36

* The Revenue of the three preceding years was as follows :—

		Gross Collections.			Charges.			Nett Revenue.		
		S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Fusly	1212	1,23,51,533	13	45	30,47,486	20	74	93,04,051	34	52
,,	1213	1,22,16,139	16	40	29,07,735	5	24	93,08,404	11	16
,,	1214	1,22,54,013	36	68	31,39,610	28	16	90,64,402	10	52

NOTE.—It was particularly to be noticed that by sales of land connected with the introduction of the Permanent Settlement, the receipts of Fusly 1212 were augmented in no less a sum than Pagodas 2,18,886, and those of Fusly 1213 in no less a sum than Pagodas 2,09,493, the Revenue of Fusly 1214 also included Pagodas 37,494 under the head of Sales of Land.

950. As the gross Revenue of Fusly 1215, as well as the nett Revenue far exceeded that of any preceding* year, we entered somewhat further into the comparison by contrasting the heads of gross receipts in Fusly 1215 with those of the late Fusly.

Abstract.

	Fusly 1215.			Fusly 1218.			Increase.			Decrease.		
Land Revenue	1,01,80,152	20	27	99,77,770	3	46	...	...	...	2,02,382	16	61
Farms and Licenses	3,52,423	17	25	4,66,161	22	12	1,13,73*	4	67	...	...	...
Customs	8,51,396	5	61	8,39,297	14	58	...	...	...	12,098	3	3
Salt	5,22,760	16	48	6,76,871	25	25	1,54,111	8	67	...	...	...
	1,19,06,732	18	1	1,19,60,101	5	61	2,67,849	13	44	2,14,480	19	64
Deduct decrease...							2,14,480	19	64	...	...	...
Nett Increase...							53,368	38	60	...	...	...
Extraordinary	9,41,033	36	20	6,75,256	44	5	...	...	...	2,65,776	34	15
Grand Total...	1,28,47,766	12	21	1,26,35,358	4	66	...	...	...	2,12,408	7	35

951. Hence it appeared that the gross receipts of Fusly 1218 exceeded those of Fusly 1215 under the head of "Farms and Licenses" and "Salt" in the sum of Pagodas 2,67,849 ; and that under the heads of "Land Revenue" and "Customs" there was a decrease of Pagodas 2,14,480 leaving a nett increase of gross receipts in favor of Fusly 1218 to the amount of Pagodas 53,369 only.

952. The decrease of Land Revenue, however though partly real, was to the extent of upwards of one-half, occasioned by the exclusions already noticed, and with respect to the decrease under the head of Customs, it was only surprising that it was not greater, since the Town duties, which were collected during eight months only of Fusly 1218, head full operation during the whole of Fusly 1215.

953. With respect to the decrease of "Extraordinary Revenue" it was scarcely necessary to Report that some of the causes which induced the decrease of charge ; in Fusly 1218 induced also a decrease of the receipts under these heads ; moreover the Extraordinary Revenue of Fusly 1215, included a sum of Pagodas 91,035 under the head of sales of lands.

* Part of the Masulipatam Havellies, Pagodas 80,425, the residue was composed of sale of land at the Presidency.

954. From the review which we had thus taken of the Revenue of the late Fusly, in comparison with that of former years, we trusted it would satisfactorily appear, that material improvement had been effected, and though the Land Revenue realized in Fuslies 1217 and 1218 was somewhat below that which was realized in Fusly 1215 ; yet considering the serious effects which were produced by the severe drought of Fusly 1216, we thought it must be a matter of satisfaction that the Revenue from the land had so nearly reached its former high standard within so short a period.

955. We took this opportunity of submitting an account of the balance of the Land Revenue of Fusly 1218 outstanding on the 30th November. The December accounts had not been received, but in several instances reports had been made to us of sums recovered subsequently to the closing of the last account ; these were noticed in the column of remarks.

Enclosure D. in Cons., 8th Jany. 1810.

956. We observed that though experience would not permit us to expect that the whole Jumma of any one year could be duly realized within the Fusly, it would generally be found that the collections of arrears and current in the course of each Fusly nearly equalled the amount of one year's Jumma.

957. At the close of the late Fusly, unusually heavy balances were outstanding in some of the districts ; the progress made in the recovery of them was noticed in our Report under date the 3rd October last, since which period it would, we observed, be perceived that they had been very greatly reduced. The amount of the balance of Fusly 1218, outstanding in the districts settled in perpetuity, did not exceed altogether thirty thousand Pagodas, which, upon a Jumma of upwards of thirty lacs of Pagodas, we remarked could not be considered heavy. In the districts not settled in perpetuity, the only heavy balance were those of Nellore and Trichinopoly ; a considerable part of the balance of the former district we remarked was not recoverable, as fully explained to Government in our Report upon the settlement of that district ; but we trusted that of the balance outstanding in Trichinopoly a further portion would be liquidated in the course of the present season.

958. We entertained no doubt with respect to the liquidation of the greater part of the other balances shewn in the account ; in the meantime as none of the kists of Land Revenue fell due before the month of December, excepting some light kists in the Northern Districts, we trusted that the state of the balances of Fusly 1218, at the period under consideration would not be deemed unsatisfactory.

959. The accounts of the districts under charge of Mr. Parish were not included in the Statement, which we enclosed to your Lordship in Council ; an epedimical disorder has deprived that gentleman of the use of nearly the whole of his Huzzoor Cutcherry Establishment, which was the cause assigned for the non-transmission of his accounts. We remarked that we had lately repeated our desire that they might be furnished, and that we hoped that they would in consequence be shortly received.

To Mr. Parish dated 6th, in Diary Cons., 7th September
From do 11th October, in Cons., 19th October.
To do. 16th December, in Diary Cons., 18th December.

960. We begged leave here to remark that when the accounts of any one district might be wanting, which often occurred, it was impossible to complete the general monthly account required by Government. It was to this cause that the non-transmission of the proposed general account had been owing ; but we trusted that we should be enabled hereafter to furnish it regularly.

961. Before we concluded this address, it might, we observed, be proper to refer to that part of the letter to the Accountant General submitted to your Lordship which related to the Prospective Estimate for the ensuing official year 1810-11, in the formation of which he requested our assistance.

From Mr. Garrow dated 14th, in Cons. 18th December 1809.

962. To the observations contained in that letter we had nothing to add further than to express our hope that the concise view which was there taken of the improveable sources of Revenue might prove to be well founded.

963. We have the honor to forward the whole sett of our Proceedings for the year 1808, together with the broken sett from 28th January 1809 to the present date, for the purpose of being transmitted to the Honorable the Court of Directors by the Ships under despatch.

We have the honor to be,

My Lord,

Your Lordship's most obedient humble servants.

(Signed) WILLIAM PETRIE.

(„) R. ALEXANDER.

(„) W. THACKERAY.

FORT SAINT GEORGE,
10th January 1810.