

334. We observed with satisfaction that the practice of issuing puttahs so particularly provided for under the permanent assessment in Regulation XXXI A. D. 1802 to each individual paying rent, had obtained for nearly four years in the Province of Coimbatore, that the Survey of the Province had been completed nearly three years, and that since its completion the correctness of the Survey and moderation of the Land rent had been ascertained by annual Settlement under which the occupation of the land is left entirely to the option of the cultivator. The number of puttahs issued by Mr. Garrow under his signature for Fusly 1214 was 82,636.

335. We persuade ourselves that your Lordship in Council will concur in recommending the continued discretion and good conduct of the Principal Collector Mr. William Garrow in administering the Revenues committed to his charge. We wait the orders of your Lordship in Council on the points submitted for your Lordship's consideration.

336. The following charge has been submitted by the Principal Collector of this District subsequently to the date of our last Report.

Disbursements.	
From Mr. W. Garrow, in Cons., 27th June, Statement of Charges, Diary Cons., 7th November, To Government, Diary Cons., 2nd January 1806, To Mr. Garrow, in Cons., 6th January.	Advances for cultivation required in the current Fusly sanctioned by Government under date 8th November, Star Pagodas 30,000 0 0

CANARA.

337. The result of the Settlement of Canara for Fusly 1214 was noticed in our last General Report. Your Lordship in reply to our address on that subject expressed satisfaction that the Revenues of the Province has continued progressively to improve, and sanctioned the Settlement at Star Pagodas 6,80,718-21-78, being in excess on the Settlement of the preceding year to the amount of Star Pagodas 122-15-7, exclusive of the reduction caused by the transfer of the Districts conferred on the Rajah of Coorg under the orders of the Supreme Government.

338. Your Lordship in Council approved our having required an explanation from the Principal Collector in Canara, of the causes to which the emigration of the inhabitants of Belghi and Soonda was attributed by Mr. Abercrombie, and as it appeared from the answer of Mr. Read that the assessment on Pepper, Areca, and Cardamums was somewhat high under the existing state of the demand for that produce, we in conformity with your Lordship's suggestion, directed the Collector's attention to a modification of the present rates in the current Fusly.

339. On this subject we lately received a representation from the Collector, and were induced, in consequence, to take upon ourselves to authorize a reduction in the Land rent of Bilghi for the current Fusly to the amount of Star Pagodas 2000, as likewise a further reduction proposed by Mr. Read in the rate of duty on Soupary of the last year's produce, at a computed loss of Revenue to the amount of Star Pagodas 1,370. We reported this measure to your Lordship in Council, whose approval and sanction we trust it will receive.

340. The following charges have been submitted by the Principal Collector in Canara subsequently to the date of our last Report.

Disbursements.	
From Mr. A. Read, in Cons., 3rd June, To do. Diary Cons., do. From do. in Cons., 8th August, Statement of Charges, Diary Cons., 7th November, From Government, in Cons., 2nd January, To Mr. Read, Diary Cons., 6th do.	Charges incurred on account of the Rice stored for the use of the inhabitants 8,717 6 34
	Coolty sent to the Army at Poonah... .. 10,238 39 26
	Sundry Charges 1,596 15 73
Sanctioned by Government under date the 8th November...	20,552 16 53

From Mr. A. Read, in Cons., 5th September, Statement of Charges, Diary Cons., 7th November, From Government, in Cons., 2nd January, To Mr. Read, Diary Cons., 6th January.	Advances for the purchase of Tobacco, Ganja, and Goodauk Star Pagodas 5,571 18 0
	Travelling expenses of the Soonda Raja and his followers 71 25 52

Sanctioned by Government under date 8th November... 5,643 1 52

From Mr. Read, in Cons., 4th November, Statement of Charges, Diary Cons., 4th do. From Government, in Cons., 2nd January, To Mr. Read, Diary Cons., 1st do.	Advance for cultivation required in the current Fusly, sanctioned by Government under date 8th November 5,973 36 0
From Mr. Read, in Cons., 16th December, To do., Diary Cons., 23rd do.	Sundry petty charges, sanctioned by the Board under date 21st December 52 0 72

MALABAR.

341. We had the honor, under date the 19th ultimo, of submitting to your Lordship in Council a Report from the Principal Collector in Malabar, on the Settlement of the Revenues and on the general affairs of the Province for Fusly 1214.

342. The first part of that Report, contained a narrative of the Military operations during the last fair season in Wynaad, of the particulars of which your Lordship we presumed, would have received full and early information. We congratulated your Lordship on the successful issue of those operations, which combined with the death of the Pychi Rajah and the apprehension of nearly all the remaining leaders of rebellion in the Districts below the Ghauts, justified, in our opinion, a confident expectation that the Province would be restored to complete and permanent tranquillity.

343. In the Jumma or Demand on account of Land Revenue, an increase appeared on comparison with that of Fusly 1213 to the amount of Star Pagodas 2,515-18-1; but in that year a remission of Star Pagodas 15,660-17-0 became necessary in consequence of the extensive devastation caused by the rebellion in Cotiote, whilst the remission proposed to be allowed on the same account in Fusly 1214 and to which we requested your Lordship's sanction, was only Star Pagodas 4,120-0-71; the difference therefore was Star Pagodas 11,540-16-6, which added to the increase in the Jumma, as stated above, gave an excess of Land Revenue in the last, compared with that of the preceding year, to the amount of Star Pagodas 14,055-34-7.

344. This accession of Revenue was evidently for the greater part, the immediate consequence of returning tranquillity, but it was attributed in some measure to the encouragement which the cultivation of waste lands in Cotiote had derived from the communication between that District and Tellicherry having been greatly facilitated, by the construction of a bridge over the river by which they are separated.

345. Of the four bridges authorized by your Lordship to be constructed in the Northern Division of Malabar, the Collector reported that two had been completed, and requested sanction to the expense, being Star Pagodas 2,485-83-39, including the cost of a quantity of timber provided for the bridges not yet commenced upon. By the proceeds of the toll, we were informed that this charge would be reimbursed in the course of the present year.

346. In the Revenue from Licenses there was an increase of Star Pagodas 3,623 5-43 on comparison with the Revenue of Fusly 1213, but the Revenue from Customs in Fusly 1214 fell below that of the preceding year in the sum of Star Pagodas 5,507-31-35 which, deducted from the increase already stated, left a nett excess of, Revenue in favor of Fusly 1214, according to the Collector's calculation, of Star Pagodas 12,171-8-15.

347. The cause of this defalcation in the receipts from Customs was regretted, but not explained by Mr. Warden, and in his suggestions for the improvements of this branch of Revenue, which we shall bring under your Lordship's consideration with our Report on the Custom Regulations, he pressed these suggestions the more urgently from observing a diminution in the produce of a branch of Revenue, which he was of opinion ought to have yielded a contrary result.

348. We informed your Lordship that we proposed to call on Mr. Warden for further information on this subject, and that when received, we should have the honor of submitting it for the information of your Lordship in Council.

349. The following Abstract Statement exhibits the particulars of the increase and decrease.

	Fusly 1213.		Fusly 1214.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Jumma ...	5,34,494	41 58	5,37,010	17 59	...	...	...	...
Deduct Remissions ...	15,660	17 0	4,120	0 74	...	...	...	...
Land Revenue...	5,18,834	24 58	5,32,890	16 65	14,055	34 7	...	...
Licenses ...	18,496	17 37	22,119	23 3	3,623	5 46	...	...
Customs ...	58,851	27 20	53,343	37 65	...	...	5,507	31 35
Total...	5,96,182	27 35	6,08,353	35 53	17,678	39 53	- 5,507	31 35
	Deduct Decrease...				5,507	31 35		
	Nett Increase ...				12,171	8 18		

350. In drawing this comparison, we conformed with that of the Collector, in excluding extra Revenue, which in Fusly 1213 amounted to Star Pagodas 12,216-32-32 and in Fusly 1214 to Star Pagodas 4,457-34-42. The decrease under this head, Star Pagodas 7,738-39-70, being therefore deducted from the increase exhibited by Mr. Warden's comparison, the actual excess of Revenue in the last year was Star Pagodas 4,412-10-28.

351. Adverting to the nature of the charge entrusted to Mr. Warden to the distracted state of a considerable portion of the Malabar Province, to the measures he had adopted for quelling disturbances, and conciliating the inhabitants, and to the increase of Revenue under great disadvantages, we considered him entitled to approbation for the zeal, prudence, and moderation he had uniformly manifested in fulfilling the duties of his station.

352. The balance of Current Land Revenue outstanding at the end of the Fusly, amounted to Star Pagodas 13,320-17-64 or to Star Pagodas 9,200-16-70, excluding the amount proposed to be remitted in the District of Cotiote; of this balance, the sum of Star Pagodas 7,142-36 being the fourth instalment of the tribute of the Cochin Rajah (whose death we had lately reported) fell due on the 15th September, and the remainder Star Pagodas 2,057-22-70 was the amount of the rent of certain lands under the management of Mr. Murdock Brown at Randaterra. By reference to the last statement of Demand Collection and Balance for October, received under date the 2nd ultimo, it appeared that both these demands were still outstanding.

353. In our address to your Lordship in Council accompanying Mr. Warden's Report on the Revenue Administration of Fusly 1213, we adverted to a correspondence which had taken place, regarding the right of Mr. Brown to the property of the lands noticed in the last paragraph, and we observed that it was our intention to require further information on the subject, and to make known the result to your Lordship in Council.

354. An attentive perusal of preceding correspondence, in connection with the information supplied in Mr. Warden's Report, laid open the origin of Mr. Brown's pretensions, which appeared to us wholly unfounded, although from temporary acquiescence, or to speak more correctly, from the subject not having been agitated, they may have derived a semblance of confirmation.

355. The proposition for transferring to Mr. Brown the Company's Plantation in the District of Randaterra was made for the express purpose "of relieving the Company from the continuance of the charges incurred on account of it," which to the date of the proposal, had amounted to about one lac and fifty thousand Rupees. In his letter to Mr. Brown on the subject, Major Macleod observed that it was reasonable that the Company should be re-imbursed in the full amount of this sum; but that as there had not yet been time to derive any considerable Revenue from the Plantation, it would not be expected that the re-imbursement should be made otherwise than by instalments. He concluded by desiring Mr. Brown to keep in view that in the event of Government acceding to his proposal, he would have to pay a Land Tax corresponding with what might be established in other parts of Randaterra, for the several productions and classes of land.

356. In answer to this proposition, of which all that was materially relevant, we informed your Lordship would be found transcribed in the Collector's Report, Mr. Brown observed that the Plantation could not be made to produce any considerable return before the year 1803; but that he would undertake to reimburse the Company (premising certain reductions) by stated instalments to commence with the month of March in that year, and to end with March 1807. With regard to the Land Tax mentioned by Major Macleod, he requested to be exempted from it until the year 1810, in consideration of the expenses to which he should immediately be exposed.

357. This correspondence appeared to us to have no reference to any other lands than those actually appropriated to the cultivation of Coffee, and other valuable productions on account of the Company and Randaterra, nor did it seem to have been known by the Board of Revenue, when they submitted and recommended the terms of the proposal to Government, that any other lands had ever been in the occupation or under the management of Mr. Brown.

358. The arrangement for relieving "the Company from the Randaterra Estate" was approved by Government, and it is upon the terms of that arrangement, by what construction of them we have been unable to discover, that Mr. Brown founds his pretensions to the property of five entire Deshams or Tarras in the Randaterra District, by name Mooringhary, Anjarakandy, Kamayotta, Mambail and Pulary, which, exclusive of the comparatively small spot occupied by the plantation, contain the private Estates, or what were the private Estates, of many individuals, subject to the same assessment as levied on other lands in Malabar, in commutation of which Mr. Brown has charged himself with the payment of a fixed annual rent.

359. Neither the records of this Office nor those of Malabar shew the manner in which Mr. Brown became possessed of these lands, a circumstance conclusive against any right to hold them at a permanent rent; as such a right could have been conferred only by Government. It appeared, however from the depositions of the Sheristadar of Randaterra taken by the Northern Sub-Collector Mr. Baber, as well as from the information afforded by the late Sub-Collector Mr. Hodgson, that Mr. Brown was originally permitted to act as Parbutty or receiver of the rents of these Tarras, (which lie contiguous to the Plantation) with the view, it is supposed, to strengthen his influence, and promote the success of the undertaking committed to his charge. In this capacity it did not appear that Mr. Brown was ever recognised by any other than the local authority; it might have been a private act of indulgence; it was unknown to us, and seemed to have been kept from view in the correspondence which took place for transferring the proprietary right of the Plantation to Mr. Brown.

360. Soon after Mr. Warden's appointment to the charge of the Province, the Northern Sub-Collector Mr. Baber, unable to trace the authority or to ascertain the conditions under which the five Tarrahs were held by Mr. Brown, called on him for an explanation on these and other collateral points, and was informed in answer that those Tarrahs "composed the Plantation which he undertook and for some years superintended, on account of the Company, and which were given to him in pursuance of his agreement with Government to carry on the undertaking on his own account." Mr. Brown proceeded to state that an order was issued to Mr. Sub-Collector Hudson by Major Macleod for delivering over those Tarrahs, yet the testimony of Mr. Hudson and of the other local authorities opposes this assertion; no offer of the kind is forthcoming or if produced could be of any avail to Mr. Brown, as being inconsistent with the intentions and unsupported by the authority either of the Board of Revenue or of Government.

361. From the depositions of the Sheristadar, already mentioned, and to which we requested your Lordship's attention, there is reason to suppose that the Revenue of the five Tarrahs exceeds the amount which Mr. Brown has been accustomed to pay to Government, and as no document whatever has been produced to support his claim to hold them in Rent, we informed your Lordship that we had directed the Principal Collector to commence a survey of them, and to ascertain particularly to whom the jeam right at present belongs; of which, from the depositions before us corroborated by the opinion of the Collector, it appeared that Mr. Brown had, to a certain extent, possessed himself by purchase; a measure expressly forbidden by the Regulations.

Question.—What were Mr. Brown's losses on that occasion.

Answer.—I don't know; his Banksaul (a warehouse) was burnt, and therein all his merchandize consisting of Nelly, Pepper, Cloths, Oil, Chakra, Cocoanuts and Iron, besides other property.

Question.—Was there a very large quantity of these articles.

Answer.—Yes; for his commercial concerns are most extensive, he has concerns with all the great Moplas and other merchants of Tellicherry, Mabe, Bengbant, besides hundreds are indebted to him for sums of money lent by him to them; all of whom pay in Pepper. He has Agents in Mangalore, Cochin, at Alleppi in Travancore, and annually 2 or 3 lacs of Nelly from Panany and other Southern Ports.

363. The last Report of Mr. Warden submitted to your Lordship under date the 1st October 1804 contained suggestions for defining the condition under which the Malikana of the Rajahs of Malabar was confirmed to them, by the interchange of written instruments between them and the Principal Collector on the part of Government. Those suggestions were approved and conformably with your Lordship's orders in consequence, Mr. Warden, with his Report for the last year submitted a draft of the proposed Agreement, which to us appeared proper for the confirmation of your Lordship in Council.

364. Mr. Warden stated that he had been under the necessity of withholding payment of the Malikana of the Kartinaad Rajah and Irvenaad Nambiar, in consequence of the irregular and improper conduct of the former in retaining under evasive pretences, some muskets which were lent to him during Mr. Rickard's administration, with the view of enabling him to maintain the peace of the Kartinaud District against the rebels of Cotiote and Wynaad. For further reasons, Mr. Warden deemed it prudent to dismiss two Brahmin advisers who were attached to the Rajah and to require the Rajah himself to fix his residence at Tellicherry. These measures

of punishment and precaution, the Collector thought would produce the desired effect, and he expressed a hope that they would meet the approval of your Lordship in Council.

365. The concluding paragraphs of the Principal Collector's Report contained his reply to the Circular Orders which were issued under date the 27th December 1804, relative to the proposed modification of the present Revenue system, preparatory to the general introduction of Courts of Judicature. On this subject, we had only to remark that the subsequent resolutions of your Lordship in Council communicated under date 9th August last, rendered any further discussion at that time unnecessary.

366. The several points submitted with our foregoing Report is still under the consideration of your Lordship in Council.

367. In our last General Report were detailed the circumstances of a private claim instituted for the recovery, with interest, of the full value of a sum of money which had been deposited with Mr. Murdock Brown when Superintendent of the Police at Mahi.

368. On the termination of the dispute which had occasioned the money to be placed in deposit, it was discovered that the Venetian and other gold coins of which it was originally composed had been changed for Tooloo or Hookery Rupees, a base coin, no longer current and which the parties could not receive without incurring a loss of nearly 60 per cent. It had been proved upon oath that the money had been changed whilst under charge of Mr. Brown, and after much difficulty he had at length, complied with the decision passed by three several Collectors and paid the amount in current Rupees, but the parties having refused to accept payment unless interest were allowed, it became necessary to submit the case for the determination of your Lordship in Council.

369. On that occasion we expressed our opinion that Mr. Brown should be made responsible for the interest on the deposit from the period of the application being made for it after the adjustment of differences between the parties until he completed the payment to the Principal Collector, and we observed that throughout the whole transaction, the conduct of Mr. Brown appeared to us to be highly discreditable, and that we considered the claim he had preferred to be indemnified for the loss he stated to have sustained, as altogether unworthy of notice.

370. By a letter from the Secretary to Government under date the 2nd October, we are informed that on an attentive consideration of the papers connected with the foregoing subject, your Lordship in Council had been induced to form a different conclusion from that adopted by the Principal Collector, and the Board of Revenue. Your Lordship in Council considered Mr. Brown to have fulfilled the conditions of the receipt which he gave for the amount of the deposit when he transferred the same amount to the Treasury of the Court at Tellicherry; observing that as the coin of which it was composed became depreciated while in charge of the Court, in consequence of a Proclamation issued by the Government of Bombay, calling in that coin from circulation, and that as the Company had enjoyed the use of the sum which must have been paid for the Rupees composing the deposit, had they been produced in the Treasury in conformity to the terms of that Proclamation; your Lordship in Council considered it to be just that the amount of the deficiency which had been paid by Mr. Brown, and the further amount of interest required from him under the decision of the Principal Collector should be made good from the Treasury of Government.

371. Instructions to the above effect were transmitted to the Principal Collector conformably with the orders of your Lordship in Council.

To Mr. Warden, in Diary
Cons., 9th January.

372. In support however of the decision we had passed on the foregoing subject, we recorded on the Proceedings that the Hookery Rupees substituted by

See Mr. Brown's own letter
A in No. 14 of the Packet.
From Mr. Warden, in Cons.,
18th February 1805.

Mr. Brown for the Venetian and other gold coins composing the deposit, bore a discount of 20 per cent. At that rate they were received at the Treasury under the Proclamation. Had the original deposit not been changed by Mr. Brown, he might have availed himself of those terms, but the Rupees had been lodged under charge of the Register to the Court at Tellicherry, and at the period of making good the difference to the depositors, this base coin had fallen to 60 per cent. discount; thus he brought upon himself a loss of 40 per cent by a transaction unjustifiable in itself to which he had the temptation of 20 per cent. gain. Under these circumstances we did not consider him entitled to indemnification for his loss; still less that his speculation of 20 per cent. profit should be made good to him by Government with interest.

373. In a letter from the Chief Secretary to Government under date the 14th September, we were informed that as much inconvenience appeared to have been

From Government, in Cons.,
30th September.
See last Report, Paras. 355 to
360.

produced by the observance of a different rate of exchange in the circulation of the Porto Novo Pagodas in Malabar, from that which was established in other parts of the Company's Territories under this Presidency, and that as no adequate cause appeared to exist for incurring that inconvenience, your Lordship in Council deemed it proper to desire that we would issue orders for regulating the Porto Novo Pagodas in Malabar according to their proper standard.

374. The necessary instructions were communicated to the Collector, from whom, meanwhile a letter was received, informing us that he had taken the opportunity of a large remittance from Coimbatore to establish the Canara

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

rate of exchange in Malabar, namely 116 Porto Novo per 100 Star Pagodas. The remittance from Coimbatore to the amount of one lac of Star Pagodas having been wholly made in Porto Novo Pagodas at the rate of Pagodas 120 to Star Pagodas 100, the gain by the difference of exchange consequently amounted to Porto Novo Pagodas 4,000, whilst the loss incurred by calling in the Porto Novo Pagodas in circulation at the old rate of 170 Pagodas, 27 fanams (a measure of obvious justice and propriety) amounted only to Porto Novo

To Government, in Diary
Cons., 2nd January.

Pagodas 1,153, leaving a nett gain on the Coimbatore remittance of Porto Novo Pagodas 2,347 or Star Pagodas 2,436-18; we trust that the result of this measure, which we have lately reported will be satisfactory to your Lordship in Council.

375. We took the same occasion to forward a letter from the Principal Collector in Canara, in explanation of the principle observed in fixing the rate of exchange at which the Bombay Gold Mohur is circulated in that Province,

376. The orders conveyed in the letter from the Chief Secretary to Government under date 23rd April last were duly communicated to the Principal Collector in

See this letter, in Cons., and
May.

Malabar, and as it appeared that the result of the investigation which Major Macleod soon after he took charge of the Province, reported to have instituted into the resources of the Forests had not at any time been furnished, or further notice taken of the subject, we directed Mr. Warden to state to us, so far as might be practicable, the extent to which that investigation had been carried, and the success with which it was attended.

From Major Macleod, in Cons.,
15th July 1802.

377. By the annexed letter from Mr. Warden, we were informed in reply, that he had been

From Mr. Warden, in Cons.,
7th October 1805.

unable to discover amongst the English Records of the Province any information relative to the survey commenced under the orders of Major Macleod, and that all the notices which the Native Records

could supply were comprised in a Statement, translation of which he enclosed, shewing the number of various descriptions of trees found in the Forests of Tamber-cherry and Ernaud, being part of the Centre Division which was under Major Macleod's immediate superintendence.

378. To this information, Mr. Warden added the result of a partial survey of the Forests in the Southern Division, when under his superintendence as Subordinate Collector, but this survey having been interrupted by the commotions which soon after ensued, and not having been since resumed, the resources of three out of the five Districts composing the Southern Division, and those in which timber is stated to be most abundant continue to be unknown.

379. Your Lordship in Council on the same occasion directed our attention to certain proposals which had been offered by Mr. Maconochie for renting the privilege of felling timber in the Forests of Ernaud, and was pleased to desire that we would call on the Principal Collector for such further information as might enable us to submit a conclusive judgment as to the advantage or disadvantage which might be expected to attend the acceptance of those, or any of certain other proposals of that gentleman, or as to the extent to which those proposals might be susceptible of modification.

380. In reply to our orders on this subject, the Collector referred to a letter he addressed to us under date 18th February 1804, in consequence of a requisition which he had at that time received from the Government of Bombay to provide supplies of timber for Mr. Maconochie's Saw-Mill at Beypoor at the limited price of six Rupees per candy. In that letter Mr. Warden suggested that the supplies might be procured through the agency of public servants assisted by the establishment of Elephants attached to the Military Department, but having immediately been instructed by your Lordship in Council to furnish assistance to the servants of the Bombay Government, who were then about to be employed in the prosecution of the same object, we considered it to be unnecessary to bring the suggestion of Mr. Warden to your Lordship's notice.

381. But although the Collector had taken occasion to advert to the plan which he formerly submitted, he suggested another, whereby he observed that the Company might obtain an annual supply of timber, upon advantageous terms, without the probability of failure and without a possibility of loss.

382. The principle of the plan consisted in leaving the exclusive privilege of felling Teak Timber, to a limited extent for a term of years, and in stipulating for the delivery of a certain quantity annually to Government at an established price. It was proposed that the quantity should be fixed in the first instance at 3,500 candies of which 1,000 to be of the first, 1,000 of the second; and 1,500 of the third sort; that 6 Rupees per candy should be the fixed average price of such timber; that twelve should be the term of years for which the Contractor should hold his privilege, and that if the Contractor brought down more than 4,500 candies of Timber within the year, he should engage to deliver three-fourths to the Company on the same terms in respect to price and quality as above specified.

383. The person with whom the Collector proposed that this engagement should be concluded was Chocara Moossa of Tellicherry, whose great wealth and respectability as a merchant, afforded the best possible security for its due performance; that he was possessed of Elephants, but if Government would be pleased to allow him the additional aid of thirty from their own stock, the Collector stated that Moosa would keep them at his own cost and give reasonable hire for the use of them.

384. We concurred with Mr. Warden in the propriety of accepting the foregoing conditions by which Timber would be procured with greater certainty and at a cheaper rate, than by any other means; a rate to which it has been the object of the Bombay Government to reduce it,

whilst the secondary interests of Mr. Maconochie would also be promoted in so far as the means would be furnished of giving constant employment to his Saw-Mill of Beypoor, and of thereby liquidating his large debt to the Company.

To Government, in Diary
Cons., 2nd January 1806.

385. To this effect we addressed your Lordship's in Council, and we wait your Lordship's orders thereon.

386. Under date the 28th July 1804, we received from the present Principal Collector in Malabar, copy of a decree passed by his predecessor in a cause instituted by the Bibi of Cannanore for the recovery of certain lands in Cherical, alleged to be her hereditary property usurped and possessed by the Cherical Rajah. We also received, at the same time, a Petition from the Bibi appealing from Mr. Rickard's decision.

387. The annual value of the Estates thus mutually claimed by the Bibi of Cannanore and the Cherical Rajah was stated to be Rupees 4,741-3-20, and the ancient Item or proprietary right was *admitted* to be in the Bibi, the Rajah claiming for himself and predecessors on the sole ground of retaliation for injuries suffered and Estates usurped by the plaintiff and her family, and of his having been confirmed in possession under the Mahomedan Government.

388. The Proceedings have a retrospect to the year 1765-6, whence a doubt arose how far the case was cognizable under the existing Regulations. We were of opinion that the cause of action must be considered as commencing in Fusly 1790-61, when the Rajah was re-instated; anterior to which the Bibi was in possession, and consequently that it came within the period prescribed by the law.

389. From 1765 to 1776-7, the Cherical Rajah having been expelled by the Mahomedan Invaders, the Cherical District was placed by Hyder Ally under the management of the Bibi of Cannanore, who collected and enjoyed not only the rents of the disputed Estates, (the Jenm right of which she previously possessed) but the rents of all the private Estates of the Cherical Rajah and his family.

390. From 1796-7 to 1782-3, the Rajah restored to the management of his country and former possessions, was desirous to retaliate by usurping the property of the Bibi, viz, the Estates in dispute. This he partially effected; the rents having been collected by him from the Hindus and by the Bibi from the Mopillas during this period. But in 1782-3, the Bibi entered the Cherical Rajah's country, burnt and plundered his palace, an act which was made the ground of complaint by the latter, for although no accounts of the loss can now be produced, it was stated by the Rajah and generally admitted, to have amounted to some lacs of Rupees.

391. From 1783 to 1785 the Bibi possessed the whole of the Cherical Districts and collected the rents, but from the latter year to 1787-89, the Rajah again restored, collected the rents on all the Bibi's Estates. In 1789-90 and 91, the Rajah being once more expelled, the Bibi collected her own rents, and either she or the Officers of Tippoo Sultan, collected those of the Rajah.

392. Thus it appeared that, at the commencement of the war with the late Sultan of Mysore, the Bibi of Cannanore was in *actual possession*; on the other hand "the Bibi as an ally of Tippoo was in open war with us, and her Fort and Territory were conquered by the army under General Abercrombie." At this time the Rajah of Cherical having been reinstated in his dominions, re-assumed possession of the Estates in dispute and continued to enjoy them (notwithstanding frequent representations from the Bibi) with the consent of the first Commissioners, and every successive administration, and "with at least the implied consent of the Supreme Government," until the year 1798-9, when payment of the rents was suspended, with a view of fully enquiring into the merits of the case; the investigation however not having been brought to an issue, the amount thenceforward continued in the hands of the Ryots until the year 1803 when Mr. Rickards directed that the rents should be collected and deposited in the Treasury until a decision should be passed.

393. From the foregoing premises, Mr. Rickards considered it satisfactorily inferrible that the Bibi of Cannanore was the first aggressor in unjustifiably usurping the private Estates of the Cherical family, that in the various scenes of retaliation which ensued, the Cherical Rajah had been by far the greater sufferer, and that while the Jenm right in the disputed Estates was acknowledged to be vested in the Bibi, some indemnification was justly due to the Rajah; wherefore he decreed, first that the Cherical Rajah should be confirmed in possession of the disputed Estates, which appeared to be in consistence with the opinion of the first Commissioner or, secondly, that, if in virtue of Jenm right the Bibi desired to re-possess them, she should first pay the full purchase value thereof to the Rajah, as an indemnification for the losses above adverted to, when they were to revert to her as Jelmkar or Proprietor.

394. Preparatory to passing a decision on an appeal from this decree, it seemed advisable to ascertain whether the Rajah of Cherical acted under any authority in taking possession of the Estates in question; and after waiting a considerable time for an answer to our reference on this point, we were furnished with the translation of a letter from the Rajah, wherein he adverted to an order in his possession, confirming the right of his family to all property acquired by them prior to the year 1792.

395. Having waited a further time for a transcript of the order alluded to, we were informed by the Principal Collector that it had been found to be irrelevant to the matter under discussion, that it was issued in the year 1801 with reference solely to the vexatious disputes at that time existing amongst the Cherical family regarding distribution of its Malikana, and the Estates belonging to its numerous branches.

396. It was therefore to be presumed that the Rajah of Cherical took advantage of the Bibi's situation as an ally of the enemy, and without any authority re-annexed the Estates in question to his ancient territory; the circumstance of his having been the greater sufferer in the petty warfare carried on between the two parties would then be the sole, and, as appeared to us, a very inadequate ground for a decision in his favour; admitting the first act of aggression to have been on the side of the Bibi, we thought it might be questioned whether that or any other act committed long previously to our acquisition of the Province, however intimately connected with the immediate cause of action, could be considered to constitute a legitimate ground for decision.

397. After a full consideration of the circumstances of this peculiar case, we were of opinion that the decree passed by Mr. Rickards ought to be reversed, but before we proceeded to reverse it, we were desirous of ascertaining from the most authentic source, the political records of Government, the terms which, on the acquisition of Malabar, were granted to the several Chieftains, whether all were alike confirmed in the property of which they were in *actual possession* previously to the acquisition, or rather to the commencement of the war, or whether terms more or less favorable were granted to particular individuals; and amongst others, to either of the parties in the present dispute.

398. We had this further motive for bringing the subject before your Lordship in Council that the parties apprized of the circumstances might be led to consider the decision as final, and thence be deterred from the further agitation of a claim which had been so thoroughly investigated.

399. We are informed, in answer that your Lordship in Council has been pleased to apply to the Honourable the Governor in Council of Bombay for the information required by us relative to the respective claims of the Rajah of Cherical and the Bibi of Cannanore.

400. The following Charges have been submitted by the Principal Collector in Malabar subsequently to the date of our last Report.

From Mr. Warden, Cons., 8th August.	Pension granted to the subsistence of Madame Tassier, an aged and infirm French lady at 30 Rupees per month, and also to a distressed Frenchman named Legrange at 6 Rupees per month, sanctioned by Government under date 9th November, Star Pagodas 10 12 0
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ISLAND OF SERINGAPATAM.

401. In a letter from the Chief Secretary to Government under date the 14th September last, we received an Extract from the Proceedings of the Medical Board accompanied by copy of a Report from the late Superintending Surgeon of Mysore, explanatory of the causes which appeared to have contributed to the unhealthiness of the Island of Seringapatm; and as your Lordship in Council considered it to be of importance that those causes should as much as practicable be obviated, your Lordship desired that instructions might be furnished to the Collector for restricting the cultivation on the Island so far as might be considered indispensably necessary to the salubrity of the place.

402. Conformably with the orders of Your Lordship in Council, we have lately had the honor to report that the above arrangement has been carried into effect, and will occasion an annual decrease of Revenue to the amount of Star Pagodas 430-12-77.

403. The following Charges have been submitted by the Collector on the Island of Seringapatam since the date of our last Report.

From Major Symons, Cons., 8th August.	Establishment of Servants for the Arrack and Toddy Department, sanctioned by Government under date 8th November per month, Star Pagodas. 6 22 40
From do. in Cons., 12th August.	Charges proposed for the repair of Roads submitted to Government under date 16th instant per month, Star Pagodas... .. 250 0 0

PRESIDENCY.

404. We lately had the honor to submit for the confirmation of your Lordship in Council the General Jummabundy Statement of the Revenue under charge of the Collector of Madras for Fusly 1214, amounting to Star Pagodas 136,486-18-77, or exclusive of the Collections on account of the Fencible Corps to Star Pagodas 1,25,484-3-7, the several items were as follows:—

	Star Pagodas.	P.	C.
Arrack and Toddy Revenue	1,05,769	28	23
Sale of Company's Lands &c.	3,646	9	29
Quit-Rent	14,374	0	17
Home Farm, Shotrium Revenue, Salt, &c.,	1,694	7	20
	1,25,484	3	7

In the Arrack and Toddy Revenue there appeared an increase on comparison with that of Fusly 1213 to the amount of Star Pagodas 7,635-31-18, but the receipts from the sale of Company's Lands fell below those of the preceding year in the sum of Star Pagodas 8,593-39-73, in conse-

quence of the few sales which took place; there was likewise a decrease of Star Pagodas 3,940-25-42 under the conjoint head of Quit-Rent and Home Farm Department, arising from the Land Revenue of the Home Farms having been consolidated with the Quit-Rent, the bills for which are not presented for payment until the expiration of the Calendar year. This last item of decrease was also partially occasioned by the abolition of the Tax upon Brick-kilns. The nett decrease on adjustment will be found to be Star Pagodas 3,647-39-55.

405. Under date the 31st ultimo, we forwarded for the information and orders of your Lordship in Council a letter from Mr. Ogilvie, accompanied with a list of individuals by whom arrears are due on account of their subscriptions to the support of the Madras Fencible Corps, and with a list of deceased and absent subscribers. To the persons mentioned in the former list, the Collector stated that bills had been repeatedly presented and written applications made without effect. We, therefore, requested your Lordship to determine what measures should be taken in consequence.

406. The Accountant General had meanwhile transmitted to your Lordship Statements of the Receipts and Charges of the Fencible Corps for the quarters ending 31st July and 31st October respectively, by which it appeared that the expenses of the Corp had exceeded the Receipts to the last mentioned period in the sum of Pagodas 5,818-8-42, or deducting the sums due by subscribers 2,671-4-36 to Star Pagodas 3,147-4-6.

407. Your Lordship desired that we should call on the Collector of Madras to report the extent to which it would be practicable to realize the above arrear of contribution, and to state the causes which might have occasioned the arrear. On these points our intermediate communication will have satisfied your Lordship, whose orders on the subject, we wait for our guidance.

408. The following charge has been submitted by the Collector of Madras subsequently to the date of our last Report.

From Mr. Ogilvie, Cons., 26th August.	Charges incurred for the purchase of a certain space of ground near the North Gate of the Black Town required for the construction of a new Goal, sanctioned by Government under date 9th November, Star Pagodas 6,000.
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GOVERNMENT CUSTOMS.

409. The Honorable Court of Directors having in one of their late Despatches expressed a desire to be made acquainted with the effects which had resulted from the abolition of the Monopoly of Betel and Tobacco at the Presidency, and the substitution of a duty on those articles, your Lordship in Council was pleased to direct us to lay before you a connected view of the advantages which might have been derived under that system of management, and state our opinion whether any change might be advisable.

410. Your Lordship in Council was further pleased to desire that we would particularly attend to the suggestions of the Honorable Court relative to the practicability and expediency of introducing a system of agency in the management of the Revenue from Betel and Tobacco, upon principles similar to those by which the sale of Opium is regulated in Bengal.

411. In pursuance of these orders, we called on the Accountant General for a Statement comparative of the gross and nett Collections during the two last years of the Monopoly, and the two first years in which the present system obtained, desiring him to distinguish the Revenue of each year, and the proportion produced by the additional duty imposed in the last, for the purpose.

of raising the quota of expense of the Madras Fencible Corps to be borne by the Native part of the community.

412. It having, also, been one of the chief objects of enquiry by the Honorable Court whether the Native inhabitants at the Presidency were as abundantly and reasonably supplied with Betel and Tobacco as during the existence of the Monopoly, we directed the Collector of Government Customs to ascertain and report to us the average selling price of those articles during the two last years of the Monopoly and the two first of the duty: to specify the increase of price since the additional duties were imposed, and whether the supplies were at all times sufficient for the consumption of the inhabitants and the quality of them satisfactory.

413. Conformably with our directions, the Accountant General furnished us with the Comparative Statement required, by which it appeared that the gross Revenue derived by Government from the duties on Betel and Tobacco in the first year or from 1st June 1803 to 31st May 1804, amounted to Star Pagodas 106,703-13-2, and from 1st June 1804 to 31st May 1805 to Star Pagodas 98,531-8-54, exclusive of Star Pagodas 17,312-18-29 collected on account of the Madras Fencible Corps, whence it appeared that whilst the gross Collections during the latter period exceeded those of the former by Star Pagodas 9,140-14-1, there was a defalcation of the Revenue, appropriable by Government to the amount of Star Pagodas 8,172-4-28.

414. That the defalcation might be attributed, in great measure, to a reduced consumption of Betel and Tobacco, arising from the additional duty imposed for the purpose of meeting a portion of the expense of the Fencible Corps, was reasonably to be inferred; but whether it might be wholly imputable to that cause, or whether it might not partly have proceeded from an extended illicit importation, was a point important to be ascertained, and upon which we desired the Collector of Government Customs to afford, after careful enquiry, a full and distinct opinion.

415. The Collector's reply to this letter was not altogether satisfactory. He stated generally, though with confidence, that the additional duties imposed towards defraying the expense of the Fencible Corps had proved a principal cause of the defalcation, but he added that it might also in a considerable degree have resulted from the unfavorable season of 1804-5, operating injuriously to the growth of Tobacco, of which article the decrease in the importation was represented to be by far greater than of Betel. With regard to our enquiry whether the defalcation might not in part have proceeded from an extended clandestine importation, Mr. Balfour merely stated that to prevent smuggling altogether was impracticable, that the Lascars and inhabitants of the Mount Cantonment were the persons most frequently detected, and that it were advisable that the Commanding Officer of that Station should receive an order from Government to enjoin those under his authority to desist from the practice.

416. To our enquiries relative to the quality, extent of supply and selling prices of Betel and Tobacco, comparatively, during the former and present system of management, the Collector replied in a separate letter under date 21st October last.

417. During the Monopoly, the price of Betel at the Company's Godown was fixed at one fanam, thirty cash per bundle, and of Tobacco at seven fanams and twenty cash per viss; the maximum retail price was two fanams per bundle of Betel and ten fanams per viss of Tobacco, but being aware at the same time that these articles were often clandestinely sold at enhanced prices, we were led to suppose that by diligent enquiry

amongst the Native inhabitants, the Collector might be enabled generally to ascertain the average actual prices during the Monopoly, and to compare them with the average prices under the present system.

418. We were told however by Mr. Balfour that "to ascertain the prices at which the retailers sold their Betel and Tobacco during the Monopoly, we must be aware was totally impossible, as it would be to determine exactly the rates at which those articles are now detailed." He, notwithstanding, endeavoured to inform himself "as nearly as possible" of the selling prices under the present system, and calculated that upon an average, taken for above two years and a half Betel has been sold at two fanams, eighteen cash per bundle, and Tobacco from ten to eleven fanams per viss.

419. By a reference to the Statement, it appeared that the price of Betel was always varying, but that since June 1804, it had increased beyond the new duty of twenty cash per bundle then imposed. Of the effect produced by the superaddition of fifty cash per viss of Tobacco, we had not the means of giving any information, as the Collector merely stated the general average price since the abolition of the Monopoly.

420. With respect to the quality of the Betel and Tobacco, there could be no doubt of the superiority of those articles under the present system, and that the supplies were more regular and abundant.

421. After communicating to your Lordship in Council the foregoing result of such information as we had been enabled to procure, relative to the present system of management, it remained for us to show its effects on the public Revenue, for which purpose we submitted the subjoined transcript of the Statement already adverted to in a former part of our letter.

Statement Comparative.

Monopoly.	Gross Collections of every description.		Gross Charges of every description.		Nett Revenue.		Excess of Nett Revenue in the two last years.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Fusly 1211 or from 1st March 1801 to 28th February 1802	89,220	28 23	12,568	25 39	76,652	2 64		
Fusly 1212 or from 1st March 1802 to 28th February 1803	1,09,667	2 75	11,932	38 72	97,734	6 34		
Total...	1,98,887	31 18	24,501	22 31	1,74,386	8 67		
<i>Customs on Betel and Tobacco, &c.</i>								
Fusly 1213 or from 1st June 1803 to 31st May 1804	1,06,703	13 2	8,091	18 33	98,611	36 49	15,229	13 79
Fusly 1214 or from 1st June 1804 to 31st May 1805	98,531	8 54	7,527	22 37	91,003	28 17		
Total...	2,05,234	21 56	15,618	40 70	1,89,615	22 66		
<i>Additional Customs on Betel and Tobacco, &c.</i>								
On account of Madras Fencible Corps, Fusly 1214 or from 1st June 1804 to 31st May 1805	17,312	18 29	...	...	17,312	18 29		

422. Your Lordship will have observed from this Statement the very large Revenue realized in the last year of the Monopoly (the period during which the alleged abuses in that Department were undergoing an investigation) when compared with the Revenue derived in the year preceding, yet the nett receipts during the first year of the duty still exceed those during the last of the Monopoly, and the average of the two years gives an excess in favor of the existing mode of management to the amount of Star Pagodas 15,229-13-79, notwithstanding the defalcation of the public receipts in the last year, from causes which, it has been our object to explain, but taking the average of receipts from Betel and Tobacco during the Monopoly as stated at 72,792 Pagodas, the increase of Revenue will amount to Pagodas 22,015.

423. In conveying their sentiments on the subject, the Honorable Court of Directors observed "that they would not direct any alteration in the established system, unless in the event of its being found that, after allowing a due period for trial, the Revenue should fall short of that which was derived under the old system, or that the Collection should be attended with inconvenience, or the inhabitants not be sufficiently supplied, and at as cheap a rate as heretofore."

424. Our information relative to the selling prices of Betel and Tobacco was confessedly defective, but we stated our opinion that they are higher than the Monopoly price, at least, since the additional duty was imposed. In respect however to quality and to Revenue, we had shown that the reverse of the effects alluded to by the Honorable Court of Directors had resulted from the present system, and as the Honorable Court remarked that "frequent transitions from one mode of collecting the Revenues to another are always attended with inconvenience to individuals, and often with loss to the State," we presumed that your Lordship in Council would consider a change of system unnecessary.

425. Before we quitted this subject, we deemed it proper to acquaint your Lordship that the Collector of Government Customs had reported to us a considerable defalcation of Revenue in the Betel Department, ascribing it to the clandestine sale of the produce of the gardens within the limits, a practice which he observed could only be effectually prevented by prohibiting the formation of any new gardens, and not allowing those already planted to be renewed after the growing vines should have become unproductive.

426. We informed your Lordship that we considered this measure to be liable to several objections, that we had accordingly directed Mr. Balfour to pursue the best secondary means for restraining an evil which it might be difficult wholly to remove, and that as conducive to this end, we had suggested the annexing a heavier penalty on smuggling, and proportionately a greater encouragement to the detection of that practice.

From Government, in Cons.,
19th August.
To Mr. Balfour, Diary Cons.,
22nd August.
From Government, in Cons.,
23rd December.
To Mr. Balfour, Diary Cons.,
2nd January.
From Government, in Cons.,
23rd December.
To Mr. Balfour, Diary Cons.,
6th January.
From Government, in Cons.,
20th January.
To Mr. Balfour, Diary Cons.,
20th January.

428. The following is an Abstract Comparative of the gross Collections from the Sea and Land Customs, and from Betel, Tobacco, &c., for Fuslies 1213 and 1214:—

		Sea and Land Custom at the Presidency.	Betel Customs.	Total.
Fusly 1213	...	1,97,008 27 73	1,05,206 35 5	3,02,215 18 78
" 1214	...	1,85,302 18 26	99,512 3 40	2,84,814 21 66
Decrease...		11,706 9 47	5,694 29 45	17,400 39 12

GENERAL SUBJECTS.

429. Under date the 25th July we received the orders of your Lordship in Council, with transcript of a letter from the Governor General in Council, suggesting a modification of some of the clauses of the proposed Salt Regulation. Having in consequence, carefully revised the Regulation, we transmitted two copies thereof to your Lordship, one containing the original sections and the proposed alterations written in half folios, the latter in red ink, to be substituted eventually for the former, and another being a fair copy of it as revised and altered; to be sent, if approved, to the press for publication.

430. Although it was intended by the Regulation as at first submitted to your Lordship, that Appeals should be, not only from the decisions of the Zillah Courts, but also in the cases alluded to in Section VIIIth to your Lordship in Council—yet in conformity with the opinion of the Governor General in Council, we annexed to Section VIII an express clause to that effect: we also inserted in a new form two sections, one prescribing the mode of suing for fines, another pointing out the means of redress to persons who may deem themselves aggrieved by the orders of Government or its Officers under this Regulation.

431. We did not consider it necessary to propose any further alteration in the Judicial part of the Regulation.

432. The Supreme Government coincided in opinion with your Lordship in Council that, "to derive the expected advantages from the exclusive manufacture, every practicable degree of vigilance and precaution must be employed to prevent illicit traffic in Salt;" but that Government suggested for consideration, whether the same object might not be attained, and some of the restrictive clauses of the Regulation at the same time be dispensed with.

433. So far as any relaxation from the restrictions referred to appeared to us to be practicable and at the same time compatible with the object of securing to the Company the exclusive trade in Salt, we endeavoured to provide for in the modifications which we had the honor to submit for your Lordship's consideration.

434. It did not appear to us likely that the trade in Salt to Ultramarine Ports could bear the new price of 20 Star Pagodas per garce: if it could not, the levy of that price might, we observed, obstruct a beneficial traffic at present carried on between our Southern Maritime Territories and the West Coast of Sumatra, Acheen, &c; might induce a resort to some other source of supply, and consequently diminish in that proportion the demand for our produce. We therefore recommended that the price of Salt exported on Permit by Sea, whether to Bengal or elsewhere should be continued as heretofore.

435. In this event, all the Clauses of Section XXI respecting security and certificates for the delivery of the Salt at the port of destination would become unnecessary; excepting the last Clause with regard to Salt returned; this, therefore, we incorporated as Clause 6 of Section XX. We also proposed to insert the form of the usual certificate of the place of manufacture, and of the Permit for exportation; these to be issued to applicants by the local Officers of Government under the superintendence of the General Agent.

436. We likewise proposed dispensing with the specification required from the Contractors at the beginning of the year, relative to the quantities of Salt required, and the Ports whence to be furnished, because the quantum of Salt and the Port of shipment must depend on the procurable tonnage on various contingencies, and we thought it better to allow these minutia to be arranged between the Contractors and the General Agent.

437. We proposed that the Rowannahs should be signed by the General Agent and Collectors, and not by our Secretary also as originally intended.

438. The Regulation thus modified, and our explanatory remarks we submitted for your Lordship's ultimate consideration.

439. Experience only, we observed, could demonstrate what further changes might be necessary; that this, in common with our other laws, could advance but by degrees to perfection, yet, we entertained a confident expectation that, under the provisions of the new Regulation, and the zealous co-operation of the Executive Officers of Government, the public finances would derive from this source an extensive and important improvement.

440. We availed ourselves on the same occasion to submit for the consideration of your Lordship in Council copy of a letter addressed to us by Mr. Fullerton, upon the subject of obtaining an abrogation of the duty, at present levied on the transit of our Salt through the Territories of the Rajah of Mysore, and also suggesting the necessity of an equalization of the selling price of Salt manufactured, produced and sold in the Territories subject to Bombay with that of the Salt sold in the Territories dependent on this Presidency.

441. We doubted not that the Government of Mysore would readily acquiesce in a proposition from your Lordship that Salt purchased and passing with a Rowannah from our Salterns should be permitted to proceed free of duty through the Territories of Mysore, and we submitted for the consideration of your Lordship in Council, whether it might not be expedient to propose, that an equivalent for the Revenue thus to be relinquished should be offered to be paid, if necessary to the Rajah.

442. In respect to the other proposition of the General Agent, we imagined that the Government of Bombay would fully approve the suggestion for an equalization of price, since it would not only tend to the completion of our late arrangements, but also operate an augmentation of their own Revenues.

443. We took the liberty again to attract your Lordship's attention to the proposition contained in our letter of the 1st July concerning the Salt manufactured under the authority of the widows of the late Rajah of Tanjore in order that the requisite arrangements might be speedily effected, and the impediments removed to the introduction in that Province of the new Salt Regulation.

444. Your Lordship in Council was pleased to adopt the foregoing suggestions for the future management of the Salt Revenue; the printed copy of the Regulation for that purpose was transmitted to us on the 2nd November, and we are informed that your Lordship has been pleased to refer the proposals contained in the 440th and subsequent paragraphs of his Report to the Government of Bombay and to that of Mysore.

445. We have likewise received copy of a letter from the Resident at Travancore on the subject of the proposed commutation of the Revenue from Salt and certain duties collected under the authority of His Excellency the Rajah; and, as in consideration of the reasons stated by the Resident, your Lordship is of opinion that it will be proper that the commutation should be in land instead of being made in money; instructions have been issued, in conformity with your Lordship's orders for carrying that arrangement into effect.

From Mr. Fullerton, in Cons.,
22nd August.

See last General Report, Paras.
380 at 386.

From Government, in Cons.,
4th November.

From the Chief Secretary, in
Cons., 2nd December.
From Mr. Wallace, in Diary
Cons., 19th December.

446. Your Lordship in Council concluded that the Statements furnished by the Resident of the amount of duties allowed for the support of each Chuttrum were correct, and therefore desired that they should be taken as the basis of the intended commutation.

447. So soon as the portions of ground to be assigned to the different Chuttrums shall have been determined, it is intended by your Lordship that Sunnuds shall be granted in confirmation of the tenure; and we shall accordingly report the limits of the assigned lands when they shall have been fixed.

448. We had the honor of forwarding to your Lordship a letter from the General Agent for To Government, in Diary the Salt Monopoly, recommending that the mode of providing Salt by Cons., 31st October. contract for the Presidency of Bengal should be relinquished, and From Mr. Fullerton, in Cons., 14th October. that the future supplies should be furnished exclusively on Permit.

449. The arrangements of Mr. Fullerton in favor of this measure had our entire concurrence; it was well known that the contract had always been chiefly, and in some late instances as we believed, wholly performed by means of the Coast Craft engaged for that purpose by the Contractors, whom we could view in no other light than as intermediate agents, appropriating to themselves, without much risk or trouble, the difference between the contract price and that at which they might be enabled to enter into engagements with the ship owners.

450. It appeared to us that the supply of Salt required by the Bengal Government derived little or no additional security from the employment of such agency; the fulfilment of the contract, as Mr. Fullerton observed, depended on the Native ship-owners, usually engaged to transport the Salt at the Permit price or at a small advance upon it, unless in cases where, through the mismanagement of the local authorities, the whole of the Salt manufactured being delivered to the Contractors, the ship-owners may have been left at the mercy of the former.

451. We considered it superfluous to dwell on the benefit which might accrue to the mutual interests of Bengal and Madras by adopting the plan suggested by Mr. Fullerton.

452. We perceived from our records that the subject had been heretofore repeatedly agitated, and whilst no material objection occurred to us that could oppose its adoption, it had been generally admitted that its tendency would be to promote the general intercourse between the two Presidencies, to extend their common prosperity by facilitating the disposal of their superabundant produce, by ameliorating the condition of an industrious and useful class of our Native subjects, and guarding, by these means, against those awful visitations of Providence under which these Provinces have sometimes suffered on the failure of the periodical rains, the eventual occurrence of famine.

453. Calculating on the following data, the Bengal Government assumed that Sicca Rupees 57 was a sufficient price for 100 maunds of Coast Salt imported into Bengal, viz.

Computed price of a garce or 120 maunds of Coast Salt, A. Rupees...	28	8	0
Freight 12 annas for 2 maunds	45	0	0
Making for 120 maunds, A. Rupees	73	8	0
Or for 100 maunds	51	0	0
Add commission and petty charges	2	4	0
A. Rupees...	53	4	0
Or in Sicca Rupees 49-13 in round numbers say S. Rupees	50	0	0
Add interest at 12 per cent for 2 months	1	0	0
Insurance (price) 4 per cent	2	0	0
Add for fluctuation in prime cost, insurance and profit 8 per cent	4	0	0
S. Rupees...	57	0	0

454. It was however objected here at the time, and subsequent experience confirmed the objection that the price so fixed was insufficient to excite the industry and reward the labor of the Native ship owners the number of vessels had consequently diminished; the spirit of adventure been depressed; and in a proportionate degree, it might be asserted that the wealth of the country had declined.

455. By an extension of the rate from 57 to 64 Sicca Rupees, it appeared on a *prima facie* view of the subject, that a loss would arise of 7,000 Rupees on every lac of maunds which might otherwise be imported at the former rate.

456. This sum however would be in great measure counterbalanced, for independently of a price always equal to and sometimes exceeding the sum proposed, Government sustain a loss of interest for 6 months on $\frac{1}{3}$ of the whole payments to be made to the Contractors.

457. But if the abovementioned sum were even to be lost by the plan recommended, we persuaded ourselves that on an enlarged consideration of the subject, Government would view it as a comparatively trifling sacrifice to the motives of policy and humanity on which the recommendation was founded.

458. In our letter to your Lordship of the 25th July last, we adverted to the cause of the great and sudden decrease of imports of Coast Salt in Bengal on Permit in the last year, as first noticed by the Supreme Government, of whose letter on the subject, an extract was transmitted by your Lordship for our information and guidance.

459. It was therein observed that in the year 1803, the quantity of Salt imported into Bengal on Permit was maunds 4,31,455, and that the quantity imported in 1804 to that period (October) did not exceed 300,000 maunds.

From Mr. Robson, in Cons.,
22nd July.
From Mr. McKenzie, do. 11th
March.
From Mr. Coleman, do. 24th
January.
From Mr. Crawford, do. 28th
February.
From Mr. Travers, do. 1st do.
From Mr. Hepburn, do. 11th
July.
From Mr. Ravenshaw, do. 11th
do.
From Mr. Orange, do. 6th June.
From Mr. Kinlock, do. 8th
April.
From Mr. Wallace, do. 31st
January.
From Mr. Cochrane, do. 28th
do.
From Mr. Parish, do. 21st
February.
From Mr. Churchill, in Cons.,
25th April.
To do. Diary Cons., 6th May.
From do. Cons., 6th June.

461. The Return of Exports on Permit in the years 1803 and 1804 submitted on that occasion, exhibited the extent of the defalcation in the latter year, and the Districts in which it occurred. It was thence to be seen that from Rajahmundry alone the quantity exported on Permit in 1803 was 3,37,735 maunds, and that none was exported in 1804, a circumstance which the Collector explained as proceeding from the increased quantity of Salt required in that year by the Contractors, and the means thereby afforded them of engaging the tonnage of the ship-owners at a reduced price.

460. To the Circular letter which we in consequence addressed to the Collectors we took that occasion to forward their several replies, but we deemed it necessary to attract your Lordship's attention in particular to our correspondence with the Collector in Zillah Rajahmundry, to whom a separate letter was written on the subject, as we had reason to apprehend that the defalcation was chiefly referrible to that quarter.

462. He proceeded to state that the only places in the Zillah where Salt was manufactured for exportation by Sea were the Coringa, Juggennaickporam and Pettapore Pans; that the quantity manufactured and remaining on hand at those places in the last year amounted to

Para. 3rd. Madras garces 7,653, and that after deducting wastage (computed at 500 garces,) and the quantity disposed of for Home consumption and

to the Lombardies 1,600 garces, there remained only 5,553 garces for exportation; of this quantity it was alleged, the Contractors required 3,387 garces, leaving 1,666 garces to be exported by individuals; but even this, as appeared by his own account, was allowed to be purchased by a few rich individuals on account of the Contractors, (none as before observed having been exported on Permit,) and this, to use his own words, "the poorer class of ship-owners were left at the mercy not only of the Contractors, but of the rich Ship-owners, for as there was no Salt remaining, they must either give their vessels on such terms as the Contractors or the Sub-Contractors might offer, or allow them to be idle during the season".

463. Assuming the correctness of Mr. Churchill's Statement, yet as he was made acquainted with the enlargement of the Contract so early as the month of January, it was obvious to ask why he did not meet the expected demand by increasing the manufacture; why the Lombardies could not have derived their supplies from other Pans instead of those where Salt was manufactured for exportation by Sea; why the 1,666 garces, stated to have remained after providing for the demand of the Contractors was allowed to be purchased on their account to the exclusion of Exports to Calcutta by Permit, and why the Contractors who are bound to export a proportion of their contract from the Northern Circars generally should have been allowed to monopolize the whole manufacture of Coringa.

464. Referring however to a General Statement of salt manufactured, sold and remaining on hand for the year 1804, and which we forwarded for your Lordship's inspection, it appeared that the total quantity manufactured, together with the residue of the preceding year, was Madras garces 9,647-22-11; that the total quantity sold for Home consumption and to Lombardies was Madras garces 1386-226-4; that of this quantity only 482-49-11 garces were taken from the Pans of Coringa, Juggernaickporam and Pettapore; that the total residue at the end of the year, when the season and the contract had expired, was Madras garces* 2,728-136-3, and that of this quantity a very considerable proportion belonged to the Pans above mentioned at those Pans where, as we were told by Mr. Churchill, the poorer Ship owners, in consequence of the want of Salt, had been left at the mercy of the contractors.

465. The several points here alluded to were distinctly stated to Mr. Churchill, and we required from him such explanation as it might be in his power to afford.

466. On perusing his reply, which we had the honor to submit to Government, we doubted not your Lordship would concur with us that his explanations were either irrelevant or unsatisfactory; he dwelt most, as might be expected, on those points which best admitted of reply, and what he could not confute, he passed over lightly or endeavoured to obscure; it was to little purpose we were informed "that in the General Statement adverted to by us, the quantity of Salt, remaining on hand at Muglatoor and Peddapore was included, whereas in his letter, he alluded only to the Pans at Pettapore, Coringa and Juggernaickpooram." We referred to that Statement as shewing amongst other misrepresentations, that all the Salt at these last mentioned Pans was not sold, and that the poorer Ship-owners were therefore not necessarily left at the mercy of the Contractors, but without attempting to controvert this material fact, he imputed it to the Mahratta War which presented objects of greater interest to the Lombardies or Salt carriers to the interior.

From Mr. Churchill, in Cons.,
7th March.
* Maunds 3,27,400 $\frac{1}{2}$.

467. Mr. Churchill being informed that the issue of Permits was unlimited, and as he could not have been ignorant that in proportion to the greater quantity of Salt exported would the interest of Government and individuals have been promoted, it was obviously his duty to have furnished the private Traders and Contractors with Salt as the vessels of each party were ready to receive it, and it was a dereliction of duty to favor one party to the detriment of the other.

468. It appeared to us to be the more necessary at that time to bring the foregoing circumstances to your Lordship's notice, lest, from the extraordinary defalcation of Exports by Permit in the last year, the fallibility of that mode of supply might be inferred, and thence its exclusive adoption as recommended, be objected to by the Supreme Government.

469. Your Lordship was pleased to adopt our opinion relative to the expediency of not renewing the contract for the supply of Salt to Bengal, and we were informed that the subject had been brought under the particular attention of the Supreme Government. Your Lordship in Council deemed it proper however to recommend that the price of Salt when imported at Bengal on Permit might be extended to 66 Sicca Rupees for 100 maunds, in order that a greater degree of encouragement might be given to the traders in that commodity.

470. Your Lordship in Council considered, the cause of the deficiency of the quantity of Salt imported into Bengal on Permit in the last year, compared with the importations of the preceding season, to have been fully explained in the correspondence with Mr. Churchill, who appeared to your Lordship to have acted with a degree of partiality towards the Salt Contractors, entirely incompatible with a faithful or honorable discharge of his duties as a public Officer of the Government.

471. Your Lordship observed that if any consideration could aggravate the culpability of Mr. Churchill's conduct in the above instance, it would be the gross mis-statements with which he had sought to justify his conduct. Your Lordship in Council desired therefore, that when the return of Mr. Churchill to his station should afford us an opportunity of communicating to him these sentiments, we would apprise him at the same time, that the repetition of similar neglect of his duty would be followed by his immediate removal from office.

472. Under date the 3rd ultimo, we transmitted to your Lordship in Council a letter from the General Salt Agent, giving cover to a transcript of correspondence between Mr. Long, the Collector in Zillah Rajahmundry, and the Agents for the Salt Contractors in that quarter.

473. It appeared that at the commencement of the season, the Agents for the Contractors informed the Collector Mr. Churchill that they should require 7,500 Garces of Salt, and requested he would cause that quantity to be manufactured on account of the contract. It also appeared that the Agent in due course, applied to the present Collector to be informed whether the Salt for which "they had bargained" was ready for exportation, and received an answer in the affirmative.

474. Of the Salt thus manufactured for, and held at the disposal of the Contractors, they failed to appropriate a very large proportion, and the question therefore for the decision of your Lordship in Council was, whether the Contractors should not be responsible for the payment of the quantity applied for or at least for all loss arising from wastage, which was expected to be considerable, or whether, adverting to the insolvency of the Contractors, the demand should not be made on their Securities, or ultimately on their Agents by whom the Securities were engaged.

475. It was well known to be an object with the Contractors, by means of their Agents and a few rich Ship owners concerned with them, to engage for the largest practicable supply of Salt at the opening of the season, and this done, to persuade the rest of the Ship owners to accept

such terms of freight as they might dictate, by representing the impossibility of their being otherwise able to employ their tonnage.

476. Accordingly in a further letter from Mr. Fullerton, which we forwarded to your Lordship, we observed that the Ship-owners of Coringa in the season just expired, shipped at their own expense a quantity of Salt to the extent of 8,000 garces on account of the Contractors, their Agents engaging that it should be received at Calcutta and paid for at 58 Sicca Rupees per 100 maunds; and whilst the Contractors, in whose names the Bills of Lading were made out, would have received from Government two-thirds of the value of this Salt at the contract price, it was stated that not the smallest sum had been paid to the Ship-owners.

477. In a petition presented by several of the Ship-owners to Mr. Fullerton, of which a copy accompanied his letter, they earnestly begged that the Salt, then lying in their vessels at Calcutta might be received by the Company at the Permit price. To this measure we did not apprehend there could be any objection, on the contrary if, as we presumed, the Ship-owners were exonerated from their engagement with the Contractors, in consequence of the non-performance of its most material stipulation, the measure proposed appeared to offer the only means of at once rescuing those poor and deluded men from impending ruin, and of securing the delivery of the Salt on terms advantageous to the Company.

478. Under the circumstances which had been already stated, we could not doubt that your Lordship in Council would see sufficient cause to suspend any further payments to the Contractors until a clearer view could be taken of their proceedings and the true state of their accounts ascertained; meanwhile, however, we deemed it proper to apprise your Lordship that their Agents had succeeded in one of several attempts to procure Salt from the Collectors for Bills on the Presidency, although contrary to the express terms of the contract, and that the Bills so received to the amount of Rupees 9,835 had been protested.

479. Your Lordship in Council entirely concurred, in the propriety of requiring the security for the Salt Contractors to be responsible for wastage on the Salt held at their disposal in Zillah Rajahmundry, and your Lordship accordingly resolved to call on the security for the amount of the loss sustained on that account when we should be enabled to report its extent.

480. The case of the Native Ship-owners referred to by us having been previously brought to the notice of your Lordship in Council in a petition from those persons, your Lordship had already recommended to the Supreme Government the adoption of the measure which we had suggested of receiving and paying for the Salt lying ready for delivery at Calcutta, as Permit Salt; your Lordship deemed it proper, however, to transmit a copy of our letter for the information of the Supreme Government.

481. The following charge has been submitted by Mr. Fullerton since the date of our last Report.

From Mr. Fullerton, Cons., 7th October. To Government, Diary Cons., 31st October. From do. Cons., 2nd January To Mr. Fullerton, Diary Cons., 6th January.	Increased establishment of servants required for conducting the duties of the office of the General Salt Agent at an additional expense, sanctioned by Government under date 16th November per month.	73 31 40
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482. Under date the 17th October last, we had the honor to acknowledge the receipt of your Lordship's commands conveyed to us in a letter from the Secretary to Government by which our attention was directed to the suggestion contained in a Minute of your Lordship, respecting the practicability of augmenting the Revenues by the levy of a duty on Betel and

Tobacco, by the introduction of the Monopoly of Salt, by the establishment of a general Tax upon houses on the principle recommended by Mr. Harris for adoption in the Province of Tanjore, or by any other expedient which might be less onerous to the people.

483. On the first view of the proposition for establishing a general House Tax, abstracted from the objections to which it might otherwise be liable, we were apprehensive from its similitude to, or identity with a Ground Rent, and Quit-Rent, that any orders, respecting a House Tax, to Districts of which the Land rent had been permanently settled might appear to the Zemindars and Proprietors in the questionable shape at least of an addition to their Land Rent, as disturbing the fundamental principle of the system and have consequences injurious to the improvement of the country.

484. By the Proceedings of the Special Commission on the Reports of the Collectors of Masulipatam and Vizagapatam, the commutation of the Moturpha for a moderate Quit Rent, payable to the Zemindars, seemed to have been provided for. In Salem a fixed rent on ground occupied by the houses or shops of different descriptions of persons not paying Land Revenue was incorporated with the assets on which the permanent Jumma was calculated, and the Pollams of Ramnad sequestered on account of the Rebellion were permanently settled by deducting a centage from the gross Jumma of Fusly 1211, in which rents or taxes of a similar nature were likewise included.

485. In Districts where the Land Revenue had not been fixed, and where it had been our object to commute all Swarnadayem or ready money payment for a defined "Quit-Rent," "Ground Rent" or "House Tax," the right of Government to increase, modify or regulate these contributions from its subjects was not to be questioned; we therefore immediately furnished the Collectors of unsettled Districts with an extract from your Lordship's Minute, and directed them to afford the information necessary to the introduction of the proposed plan of Taxation, and to state at the same time the amount already collected in their respective Districts under the head of Swarnadayem, Moturpha, or other description of Tax which might be considered to operate, on those paying it as a House Tax or rent on the ground occupied by their habitations.

486. Thus the privilege of levying the same or a similar Tax on certain descriptions of inhabitants appeared to have been already alienated, but admitting that the right of Government to levy this additional Impost in Zillahs might, in strict justice, be supported, still, we thought it were prudent to forbear adopting a measure which would be viewed as an infringement of tenure and in the commencement of the system, shake all confidence in its permanency.

487. For these reasons, we requested our Acting President to ascertain, by communication with your Lordship, whether we might be permitted to defer calling for the opinion of the Collectors in Zillahs on the subject of establishing a General House Tax, until the operation of the system of Town duties which that Tax was eventually meant as a substitute, should be determinately known and reported.

488. We were given to understand from your Lordship's answer that any procrastination was unnecessary, the orders therefore which had been prepared were despatched to the Collectors generally.

Minute on Government's letter, dated 3rd November, in Cons., 12th November 1804.

In Cons., 19th November. Circular letter, in Diary Cons., 19th November, 1804.

From Mr. Kinloch, in Cons., 26th December 1804.
From Mr. Cochrane, do. 24th do.
From Mr. Warden, do. 24th do.
From Mr. Churchill, do. 24th do.
From Mr. A. Read, do. 31st do.
From Mr. Ravenshaw, do. 31st do.
From Mr. Wallace, in Cons., 7th January 1805.
From Mr. Travers, do. 14th do.
From Mr. Robson, do. 4th February.
From Mr. Crawford, do. 11th do.
From Lieutenant-Colonel Munro, do. 28th do.
From Mr. Cazalet, do. 11th March.
From Mr. MacKenzie, do. 22nd April.
From Mr. Hepburn, do. 29th do.
From Mr. Parish, do. 9th May.
From Mr. W. Garrow, do. 16th do.
From Mr. Graeme, do. 10th June.
From Mr. Ravenshaw, do. 20th do.
From Mr. Hargrave, do. 24th do.
From Mr. C. Smith, in Cons., 5th September 1805.

489. The delay which occurred in submitting to your Lordship the result of our communications with the Collectors was unavoidable. The replies to our circular Letter abovementioned were completed in June, but when we compared the Revenue derivable from Town duties with the probable proceeds of the projected House Tax, it appeared that the accounts of the former were defective, being furnished by each Collector with some variation as to the period of time, and we therefore found it necessary to request the Accountant General to prepare an uniform Statement, shewing the collections on account of the three several branches of the Customs for the last official year, which document we received under date the 21st August, but the intervention of more urgent business precluded us from giving our immediate attention to the subject.

490. From what has been premised, it would be seen that the question to be considered was not the introduction of a new Tax so much as the modification and extension of one that already existed.

491. Something equivalent to a House Tax has obtained in every Province, but its operation has not been uniform. In the Ceded Districts, the existing Tax comprehends almost every class or description of men not contributing to the support of the State by the payment of Land Revenue; some few castes are excused on account of their supposed inability to discharge it, and Bramins, Musselmen, Rajapoots, with the heads of some other castes, are as a badge of distinction, prescriptively exempted.

492. In Coimbatore the Soogavases, or classes enjoying exemption from House Tax, are particularly discriminated, whilst of Malabar, Canara and the Provinces of the Carnatic, it may be generally observed that the House Tax extends, with some local variations to Merchants, Manufacturers and Craftsman. Tanjore alone (by an arrangement of the late Collector) of all the unsettled Districts, can be said to be exempt from its operations, if we except the tax on Weavers, which in Fusly 1213, amounted to 1,805 Pagodas.

493. In Tanjore, therefore we thought that an additional Revenue might be derived from House Tax without departing from the principle on which it had been elsewhere collected; it appeared probable also that the present Revenue from this source might in a few other Districts admit of some improvement, but in order to induce such an augmentation as should compensate for the abolition of Town duties, we observed it would be necessary that the assessment should be general, permanent, and include the class of cultivators, which forms the majority of the people, with others whose rank or poverty had hitherto procured them an exemption.

494. With regard to rendering the Tax general, as proposed by your Lordship, there existed much difference of opinion, as might be seen on reference to the letters of the Collectors accompanying our address; the opinions which most favoured the extension of the House Tax were those of the Collectors in Tanjore, Malabar and Canara.

495. Mr. Wallace observed that "the Town duties considered as a Tax are extremely unequal, in their operation, as in many cases they fall hard on the industrious Trader, while in others they are not paid at all, that they are extremely liable to abuse in the collection, though not so much in imposing on the Merchant as in defrauding Government.

496. That the abolition of the Town duties would be a relief to Commerce and thereby ultimately conduce to the general good had never been disputed, but it remained to be considered whether Commerce should be relieved by imposing a new burthen on the cultivators of the soil, for in that light we observed it would doubtless be regarded, since they are not sensibly affected by the Town duties, and the advantage from the abolition of these duties would, therefore, at least in their conception be problematical.

497. The Collectors in Malabar and Canara founded their recommendation in favour of the proposed Tax, on the ability of the inhabitants to discharge it, and on the justice of the principle that every one should contribute to the support of an establishment in the benefits of which all were to participate. No allusion was made either by Mr. Warden or Read to the expediency of abolishing the present Inland duties, and the latter gentleman evidently supposed that their abolition was not contemplated.

498. Your Lordship is acquainted with the comparatively favorable terms on which the lands are held in these Provinces, particularly in Canara—perhaps Tanjore is the only Province on this side of the Peninsula in which the condition of the Ryot can be brought in comparison. In Tanjore, also, as in Malabar, and Canara, the houses are in general of a better description, they are for the most part of sufficient value to constitute property, which can be said of the houses of but a small proportion of the Ryots of every other District.

499. From these premises it was to be inferred that the measure proposed by your Lordship was more applicable to the three Provinces in question than to any other part of the territories subject to this Presidency.

500. Having already stated the objections which appeared to be against the introduction of the proposed Tax into the Districts permanently settled, it was the less necessary that we should advert to the opinions of their respective Collectors. We remarked, however, that should the new constitution be productive of those advantages which seemed to be expected from it, as the condition of the people should ameliorate, so the resources of Government might also be gradually improved from other objects of taxation.

501. The Collectors in the Ceded Districts, Coimbatore and the Carnatic, with more or less reservation offered their sentiments against the extension of the House Tax. To their Reports we requested your Lordship's reference, particularly to those of Lieutenant Colonel Munro and Mr. William Garrow from whom the subject appeared to have received a mature consideration.

502. The expediency of the proposed measure having been considered, we adverted in the next place to the principle by which the assessment ought to be regulated.

503. On this point the same contrariety of opinion prevailed. To levy the assessment by classes or professions would, according to Mr. Wallace be extremely objectionable; there would evidently be a "very great difference between the means of the different individuals of each occupation; and to regulate the assessment by the means of each individual, or in other words to form the population of the country into distinct classes according to the wealth of the individuals composing each of them, although not impossible would doubtless be extremely fallible

"and liable to numberless frauds and mistakes." For these reasons Mr. Wallace conceived "that the plan of a House Tax would be best effected by its being levied on some specific object, and no object appeared to him better calculated for this end than the extent of land which each house occupies."

504. To these sentiments we opposed a few observations of the Collector in the Ceded Districts.

505. "A Tax" observed Colonel Munro "to be properly a House Tax should be composed of the rent of the ground occupied by the house, and of a Tax on the rent for which the house can be let, but such a Tax would not produce one-fiftieth part of what is now actually collected as House rent; the ground of the largest house would not yield one fanam as rent, and that of most houses not a quarter of a fanam. Houses in the interior cannot be hired as in the great Towns on the Coast or in Europe, and can therefore yield no profit to the owner. Hence it appears that what is now called House Tax is something else. It is undoubtedly a Tax upon income and of the highest antiquity."

506. Colonel Munro supposed that this Tax was originally established as being the best expedient by which the rich Merchants and Manufacturers could be made to contribute in proportion to their means to the necessities of the State; "it is a productive Tax and easily collected, and were it to be abolished under the idea of its being personal or vexatious, it would be impossible to find another which could, with equal ease to the inhabitants yield so great a Revenue;" but the arguments of Colonel Munro against its being extended to the class of cultivators and others prescriptively exempted from its operation were, in our opinion, conclusive.

507. We observed in another part that the amount of the Tax could not be regulated by the extent of the land occupied—"the houses of the inhabitants are in general very mean, and there is seldom any great difference between those of the rich and the poor; the house which had been built by a Merchant is frequently occupied by a common laborer, and that which had been deserted by a Weaver inhabited by a Merchant. Hence it arises that the size of the house affords no just rule for taxing its occupant." In his arrangements, therefore, for the eventual establishment of the general plan proposed by your Lordship, "he paid no attention to the house itself, but regulated the Tax by the estimated consumption of taxable articles by the inhabitants and by his ability to pay it."

508. More various still were the rates of assessment proposed by the several Collectors; it was obvious therefore, that the correctness of the estimate which we had framed of the produce of the projected Tax could not be relied on and imperfect as it might thence be considered, it was rendered still more so by the omission of some of the Collectors to furnish the data required.

509. This defect was capable however of being supplied in some measure by computation, and upon the whole we thought that an opinion sufficiently determinate might be formed as to the produce of the Tax, which we set down at 600,000, six lacs of Pagodas; the present Revenue operating as a House Tax on those by whom it is paid, we estimated at 250,000, two lacs and fifty thousand Pagodas, and the residue, Pagodas 350,000, three lacs and fifty thousand we stated as the estimated amount of additional Revenue derivable by Government, if the proposed plan should be carried into effect.

510. The Collections during the last official year on account of Town duties amounted to Pagodas 420,399-33-17½ exclusive of the Haulet and Road duties of Canara, which amounted to Pagodas 71,260-34-64.

511. If, from the foregoing sum of four lacs and twenty thousand Pagodas were deducted the Collections at the Presidency Pagodas one lac and fifty-one thousand, the loss of Revenue by the eventual abolition of the Town duties would amount to Pagodas two lacs and sixty-nine

thousand, or, to about Pagodas two lacs and fifty thousand, if from the calculation were excluded the estimated amount derived within the period in question from the late duty on Grain.

512. Having examined with attention the communications of the Collectors and given the subject a deliberate consideration, we offered our opinion that the introduction generally of the proposed House Tax would be inexpedient. Adverting, however, to your Lordship's desire of relieving the Commerce of these territories from the pressure of any Inland Impost, and to the opinion expressed by your Lordship that the Town duties, under any modification, would be more or less vexatious, we informed your Lordship that we should shortly submit our sentiments on the subject, when your Lordship would be enabled to determine on the propriety of continuing or abolishing them.

513. In your Lordship's Minute, allusion was made to the Revenue to be raised by the Salt Monopoly. This additional resource might we hoped compensate the deficit occasioned by the eventual abolition of the Town duties, but another consideration presented itself. We referred to the necessity of providing for the extraordinary expense arising from the establishment generally of Courts of Judicature; and we were not at that time prepared to suggest any other adequate means besides those under discussion, by which that object was attainable.

514. We did not apprehend that any considerable addition to Revenue could for the present be obtained from Betel and Tobacco—the price of these articles had been much enhanced since the present Regulation took effect, and in some cases it became necessary to reduce the impost on the latter article in order to secure the trade in it from entire stagnation.

515. In consequence of your Lordship's suggestions, however we required the several Collectors to state whether the duty on Betel and Tobacco could reasonably bear an advance, and, if so, to submit a statement of the increased rates they would propose; but being unable, from such replies as were received, to deduce that specific information which your Lordship appeared to require, we informed your Lordship that we had again addressed them on the subject, and desired to be furnished with a statement exhibiting the Revenue derived from these articles for a series of years, and the utmost amount that under the best devised mode of management they might be made to produce.

516. In reply to that part of your Lordship's orders of the 3rd November desiring us to state for the information of the Governor General in Council the circumstances which prevented the extension of the present Custom Regulations to Malabar and Canara, we referred your Lordship to our address under date the 3rd December 1803, which we trusted would be found sufficiently explanatory of that point; and with regard to the exemption of the countries of Tondiman and Coorg from the operation of those Regulations, we had only to observe that it appeared to have been a political measure, and was adopted without any communication with us.

517. The foregoing subject we presume is under the consideration of your Lordship in Council, we hope that in the course of a few days, we shall be enabled to add our Report on the Custom Regulations.

518. Under date the 14th October, one Sashagherry Row delivered to us a representation in which he charged the public servants employed under the three last successive Collectors in the Southern Division of Arcot with peculation in various ways to the amount of ten lacs and forty thousand (10,40,000) Rupees.

Respecting alleged abuses in the administration of the Revenues of the Southern Division of Arcot, Tanjore and Trichinopoly; In Cons., 31st October.

In Cons., 12th November 1804.
In Diary Cons., 5th December 1803.

Circular letter, in Diary Cons., 21st October.

Circular letter, in Diary Cons., 15th November 1804.

519. It was difficult to comprehend in what manner a Ryot in a distant Taluk and holding no public situation, could have arrived at a knowledge of such extensive abuses, and it was in vain that we enquired from him the sources of his information. Every question on that point was answered by a general assertion of the fact, and by a pledge to prove it if the measures pointed out in his representation were adopted, namely, that all the present servants should be removed, and others of his nomination substituted, but those whom he accused should be thrown into confinement, and that a new Collector, under whom he was to act as Manager, should be appointed.

520. In the wide field of accusation taken by this man, it was reasonable to expect that there should be some specific acts of corruption which he would be prepared to substantiate by evidence, but he obstinately avoided giving any direct answer to questions of this nature, and the only substantive information, with great difficulty derived from him, was, that he himself had paid the sum of twenty Pagodas in bribes during the several administrations of Captain Graham, Mr. Garrow and Lieutenant Colonel Macleod.

See Memorandum, in Cons., 31st October.

521. Under these circumstances, we could not but be satisfied that the representation of Sashagherry Row was undeserving of credit, and we were led to suppose that it was one of those schemes to obtain employment, which are understood to have been sometimes practised under the Mahomedan Government, and of which the success is likely to have been oftener proportioned to the power and influence acquired by the informant than the truth of his information.

522. Notwithstanding this impression, we were induced by other considerations not to leave the representation without further notice, and determined to afford the accuser an opportunity of substantiating any specific charge he might adduce against any of the accused parties now subject to authority of the Principal Collector; for this purpose we transmitted a copy of the representation to Mr. Ravenshaw, by the hands of Sashagherry Row, accompanied by one of our Hircarrahs, directing the Principal Collector to institute such enquiry as he might consider to be sufficient, or to entrust the conduct of it to his Register, if his own official avocations should not leave him leisure to attend to it without inconvenience.

To Mr. Ravenshaw, in Diary Cons., 7th November.

523. We lately had the honor to forward to your Lordship a letter from Mr. Ravenshaw in answer to our orders with a transcript of an examination of Sashagherry Row, the correctness of which derived confirmation, from its general similarity to that which was taken by us. Your Lordship will have remarked that he was unable to state by name any of the persons by whom the bribes were paid, that he must have reference to the whole accounts of the Province, and that when these were offered, nothing could be done whilst the present servants continued in employ, because the people, from fear of consequences, would not speak against them.

524. It was evident that the influence of fear was the same instrument with which the informant required to be armed, and which he no doubt considered to be equally efficacious in procuring proofs as in suppressing them. His answers to the 13th and 14th questions also deserved attention as evidence of his falsehood.

525. To the examination abovementioned, Sashagherry Row refused to affix his signature, but repaired to Madras and protested against it in a Memorial which we transmitted for the information of your Lordship in Council.

In Cons., 5th December.

526. Somewhat similar to the foregoing was a representation delivered to us in the month of October last by one Rangayengar, stating that exclusive of the arable lands entered in the public accounts of the Province of Tanjore

In Cons., 3rd October.

he had received information of there being concealed (or unassessed) lands to the extent of 15,000 Vaylies of which 10,000 was nunjah and 5,000 punjah, that he communicated this information to Mr. Wallace, and was promised a reward of one Pagoda per valey on nunjah and a quarter of a Pagoda per valey on such punjah lands as he might discover, that he in consequence maintained a number of Sibbendies, but that after having for sometime been successively employed in making discoveries, he was at last dismissed by Mr. Wallace with an order on the Cash-keeper to pay him 1,800 Pagodas instead of 11,250 to which he laid claim.

527. Although the apparent inconsistencies in this representation rendered it little worthy of credit, we transmitted a copy of it to Mr. Wallace for the purpose of receiving from him an explanation of the circumstances to which it related, particularly with regard to the order alleged to have been given by him for the payment of 1,800 Pagodas to Rangayengar without any authority.

528. We forwarded to your Lordship Mr. Wallace's answer, in which we were assured that he never employed Rangayengar but on one occasion, and that upon information obtained by himself and which led to the discovery of seven vaylies; that the measurement of the village of Permaul Agarum, adverted to in the representation, was made by an Hircarrah of his own Cutcherry; that he never authorized Rangayengar to entertain Sibbendies, nor believed that any were entertained; that he gave him no promise of reward, and that his assertion respecting the order for paying to him 1,800 Pagodas was in common with most other of his assertions, a direct and absolute falsehood. Mr. Wallace further stated that this person was a delinquent Monigar against whom there was an account for embezzlements of 111 Chuckrums, and that his attendance at the Cutcherry appeared to be principally with the view of clearing himself by offering information on other points, but which information was so vague and unsupported by facts that he never gave any credit to it. He concluded by observing that the lands of Tanjore, the measurement of which was first effected by Mr. Harris in Fusly 1210, were re-measured by the Kurnums previously to the last Settlement, which re-measurement had been since examined by the Sircar servants in such manner as to show the present accounts of measurement to be as correct as could be expected.

529. In thus submitting to your Lordship the particulars connected with the allegations brought forward by Sashagberry Row and Rangayengar against the conduct of the administrations in Arcot and Tanjore, we hoped that we should not be considered to have unnecessarily trespassed on your Lordship's attention. It was our endeavour to show that those allegations had been advanced without even the semblance of probability to induce our belief and, in the instance of Sashagberry Row with an intrepidity of crimination that could be justified only by a conviction of its truth, and by a flagitiousness of intention deserving of punishment proportionate to its wickedness and falsehood.

530. We observed that in future it was our intention, with the permission of your Lordship, to reject all representations of this sort, unless founded upon probable definite and legitimate grounds, such as would admit of fair proof, and not require an inversion of the forms of distributing justice, by making enquiry to commence where it should terminate, and punishment antecede conviction.

531. It were desirable, we thought, that false, frivolous and malevolent accusations should as much as possible be repressed, and how far the parties referred in this address were deserving of punishment upon that principle was, a point which we submitted for your Lordship's determination.

532. We took the same opportunity of laying before your Lordship a further letter from Mr. Wallace on a similar subject; it was in answer to a representation addressed in the first instance to your Lordship and subsequently to us by one Auneapah Mudeliar, in which he charged Appoovayen and Auneapayen and the several Tahsildars, employed in and during the investigation into the conduct of the late Collector's servants, with bribery and embezzlements to the extent of one lac of rupees.

533. We considered it to be superfluous to offer any observations on the allegations contained in this representation, as they were clearly and conclusively refuted in the Collector's letter to which we requested your Lordship's reference.

534. We could not however forbear to request your Lordship's attention to another paper which had just been delivered to us on the part of one Appaviah, proposing that if Mr. Wallace were removed from office, another Collector, with Mr. Dacre appointed, the Resident prohibited from all interference and the representative himself entrusted with the nomination of all the servants and with the management of the Province, he would realize a Revenue in the current Fusly exceeding that of the last in the sum of 700,000 Rupees, and recover bribes and peculations to the additional amount of 300,000 Rupees.

535. In reply to the foregoing Report, your Lordship in Council was pleased to inform us that, after an attentive consideration of the papers herewith submitted, your Lordship was willing to believe that the representations which they contained in respect to the collection of the public Revenue in the Provinces of Arcot, Trichinopoly and Tanjore, were without foundation.

536. Under date the 9th August, your Lordship in Council was pleased to transmit for our information and guidance the copy of a letter from the Governor General in Council, conveying the explanation of His Excellency's intentions on the subject of the management of that part of the territorial Revenue which has not been brought under the system of permanent Settlement.

537. In addition to the communications which had been already made to us on this subject, we were informed that it was not now intended that the principle observed in making a temporary Settlement of the Revenues of the Ceded Provinces of Oude should be extended to the unsettled part of the Territory under this Presidency.

538. Your Lordship in Council entirely concurred in the opinion expressed in our answers to certain queries proposed by Lord William Bentinck and which had been recorded by His Lordship, viz., that the present mode of management should continue until the Survey and Assessments should be completed. It was considered, therefore, to be material that the Collectors should be directed to proceed with all possible despatch in the Survey of the respective Districts, and we were desired to report for the information of your Lordship in Council, the period of time at which the completion of the Survey might be expected.

539. From the experience already derived in the progress of the Permanent Settlement, your Lordship in Council was of opinion that sufficient opportunity would have been afforded for judging with accuracy of the effects of that system: and accordingly desired that we would submit a detailed explanation of the benefit which it might have produced in the improvement of the resources of the country particularly in the extension of population and agriculture.

540. It was at the same time the desire of your Lordship in Council that our view of this important subject might be followed by a statement of our opinions, whether any modifications in the present principle of the Permanent Settlement might appear to us advisable, either in regard to the division of the lands into Estates, or to the right mutually assigned, under the present Regulations, to the Zemindars and the cultivators of the soil.

541. We were also desired to state whether, in our opinion, it would be more advisable, upon the completion of the Survey and the Assessment, at once to conclude a Permanent Settlement or to grant temporary leases.

542. The necessary communications have been made by the several Collectors, and their sentiments required on the points in question. The result we shall have the honor to lay before your Lordship at an early period.

543. In pursuance of orders from your Lordship in Council verbally communicated by the Secretary to Government in the Revenue and Judicial Department, at our meeting of the 24th October we prepared, in the manner and form prescribed, the draft of a Regulation entitled "A Regulation for establishing Courts of Adalat in the several Districts subject to the Presidency of Fort Saint George, in which a Permanent Settlement has not been introduced for defining the powers and prescribing the duties of the Judicial Authorities respectively in those Districts," and conformably with Section 16, Regulation IX A. D. 1802, it has been submitted to your Lordship in Council through the channel of the Sudder Adalat.

544. At our meeting of the 5th, our President laid before us a letter from your Lordship dated the 4th ultimo, requiring our opinion whether the Revenue of the present might not be expected to equal, if not exceed, that of the last Fusli, and expressing a desire that we would state a fixed sum as the amount of the probable receipts, it being your Lordship's intention to found thereon the financial arrangements of the year.

545. Conformably with these orders, we had the honor to submit to your Lordship a Statement exhibiting the gross Collections, Charges, and Nett Revenue for Fuslies 1212, 1213 and 1214 with an average of those years amounting to Star Pagodas 1,22,73,897 or deducting the charges of Revenue, properly so denominated to Star Pagodas 1,09,66,688, one Crore, nine lacs, sixty-six thousand and eighty eight.

546. Adverting to that portion of the Fusly year already elapsed, which had in general been propitious and thence anticipating a result at least as favorable as that of the late year, we assumed this average as the basis of the calculation expecting also a considerable increase of the Revenue derivable from Salt, we estimated the nett receipts of the current Fusly in round numbers at the sum of 1,12,00,000, one Crore and twelve lacs of Pagodas.

547. In the foregoing calculation, no deduction was made from the gross receipts excepting on account of charges connected with the collection of the Revenue; for your Lordship's further information therefore, we inserted in the Statement the amount of the various charges defrayed by the Collectors, unconnected with the Revenue, comprising Judicial and Police charges, Pay of Sibbendy Battalions or Military Peons, charges for the repair or opening of roads, advances of different kinds, Pensions, Charitable and Pagoda allowances, extra disbursements of an incidental nature, &c. The surplus, or appropriable nett Revenue, after all these and other deductions, amounted on the average of the last three years, as shown in Column 6 to Star Pagodas 92,25,619 ninety-two lacs twenty five thousand six hundred and nineteen.

543. The excess of various charges in Fusly 1214, was chiefly under the head of Judicial and Police Charges, Military Peons, Repairs of Roads, and extra disbursements of an incidental nature, the particulars of which we informed your Lordship could be explained if required, on reference to the Office of the Accountant General: of the amount of these charges in the current Fusly we had not the means of judging, we therefore took their average for the last three years at Star Pagodas 17,41,068, which deducted from a Revenue of one Crore and twelve lacs of Pagodas, as estimated above, would leave a surplus of Star Pagodas 94,58,932.

549. On the occasion of completing our Reports on the Settlements of the Revenue of the several Districts for the expired Fusly year, we laid before your Lordship in Council the general detailed statement of the Receipts, Charges and Nett Revenue of Fusly 1214, compared with those heads for Fusly 1213, prepared for transmission to the Honorable Court of Directors,

General Statement of receipts and charges for Fusly 1214. To Government, in Cons., 20th January.

550. For more ready examination we prepared an abstract of this Statement by which it appeared that the gross receipts for Fusly 1213, exclusive of head of "Transfers" amounted to Star Pagodas	...	...	12,216,139	16	40
That is, the gross receipts for Fusly 1214, were	...	...	12,254,013	36	68
Shewing an excess of gross receipts in the latter year of	...	...	37,874	20	28
551. The charges of every denomination for Fusly 1213, were	...	...	2,907,735	5	24
And for Fusly 1214	...	...	3,189,610	26	16
Being an excess of charge in the latter year of	...	...	2,81,975	20	72
552. The nett Revenue after deducting the foregoing charges was stated for Fusly 1213, at	...	...	9,308,404	11	16
And for Fusly 1214, at	...	...	9,064,403	10	52
Being an excess of Revenue in the former year	...	...	2,44,001	0	14
553. The nett Revenue deducting only the charges of collection for Fusly 1213 was	...	...	10,961,852	36	45
For Fusly 1214	...	...	10,883,835	35	32
Exhibiting an excess in Fusly 1213, of	...	...	78,017	1	13

554. The abstract above mentioned served to show in what Districts the decrease had arisen, and the annexed Statement was prepared to bring under one view the charges which are properly of a Revenue nature, those defrayed by Collectors, but which are considered unconnected with the collection of the Revenue, and the detailed Statement shows each item of charges as arranged under the above distinguishing heads.

* Includes Pagodas 2,08,000 on account of sales of land ; whereas none are brought to account in the succeeding year.

† Arrears due from Court of Wards estates not included on good balances in several Zillahs.

* Includes a payment of Pagedas 50,727 to Outbnt Malk commonly called the Masulipatam Nabob, and an increase in the Judicial and Police Charges.

556. The liberal consideration which Government has at all times shewn in reward of conspicuous merit encouraged us to bring to your Lordship's notice the claims of our Acting Secretary Mr. Wayte, whose ability, zeal, acquaintance with Revenue details, and unremitting attention to his duties, had not, within our experience, been surpassed by any of his predecessors.

557. Your Lordship, we observed, was fully apprized of the nature and multiplicity of the subjects presented for discussion at the Board—of the necessary reference to what had passed upon each, and the deliberation requisite to preserve consistency in the Revenue administration, adapted to varying local circumstances through the wide extent of territory under your Lordship's Government, that, with regard to the lands permanently settled, a still more watchful attention, if possible, was required to the due observance of the Regulations, while the duties lately assigned to us, as a Court of Wards, had proved no inconsiderable increase of occupation and solicitude.

558. That if our labors in the conduct of these Departments had been honored with approbation, we trusted that the acknowledgment of essential assistance derived from our Executive Officer, on whom had devolved the double responsibility of Secretary and Deputy during the last 13 months, upon the very inadequate salary annexed to the latter station, would recommend him to your Lordship's particular favor.

539. We readily admitted the propriety of allowing Principals to receive the salary of office during absence on leave or for the recovery of their health, yet the circumstances of the case under consideration were in many respects different; that the departure of Mr. Ellis to pass a few months in the Circars had in view to make himself acquainted with the duties of a station to which it was understood your Lordship meant shortly to promote him; that on his return he publicly applied for leave to resign the Secretaryship, and was soon afterwards appointed by a Committee of Investigation, in progress at Trichinopoly. We further added that precedents were not wanting to countenance the application which we respectfully made on behalf of Mr. Wayte, that he might be allowed to draw the allowance of Secretary during the time he had acted in that capacity.

560. Your Lordship, in reply, observed with satisfaction that our Acting Secretary had discharged the duties of his situation in a manner which obtained our approbation. Your Lordship in Council did not however deem it expedient to authorize Mr. Wayte to draw the allowances of Secretary to the Board of Revenue, being of opinion that such authority would not be consistent with the usual practice of the public service.

561. In concluding this voluminous Report on the principal subjects which have come under our consideration since the last Despatch to England, we feel gratified in appealing to it as justifying the strong recommendation conveyed by the foregoing paragraphs in favour of our Acting Secretary Mr. Wayte, and though we were not so fortunate as to succeed in obtaining for him, in the way we suggested, the reward of those services which, as Members of the Board, we could justly estimate, yet we doubt not that an early mark of the favor of Government will be bestowed upon him, and we are well pleased at having the present opportunity of bringing him to the notice of the Honorable Court of Directors as a valuable servant of the Company.

X X

562. We have the honor to transmit to your Lordship the broken Set of our Proceedings from the 8th August last to the present date, together with a separate Set of our Proceedings as a Court of Wards.

563. We have likewise the honor to forward the Records of the Special Commission comprising the whole of their Proceedings from the 24th February 1802 to the 20th June 1803.

We have the honor to be,

My Lord,

Your most obedient humble servants,

(Signed) WILLIAM PETRIE.

(") THOMAS OAKES.

(") ALEXANDER FALCONAR.

(") JOHN HODGSON.

FORT SAINT GEORGE,
31st January 1806.

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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 "William Pitt," dated 5th October 1806.

To

THE RIGHT HONORABLE LORD WILLIAM BENTINCK,

Governor in Council

Fort Saint George.

MY LORD,

1. Conformably with the orders of your Lordship in Council communicated to us in a letter from the Secretary to Government under date the 9th ultimo, In Cons., 15th September. we have the honor to submit the Report of our Proceedings since the last Despatch for the purpose of being forwarded to the Honorable Court of Directors.

ZILLAH GANJAM.

2. In a letter from the Chief Secretary to Government under date the 4th June last, we were informed that your Lordship in Council had deemed it proper to take advantage of the return of the Troops of this establishment from Cuttack, to endeavour to effect the re-establishment of order in the Zemindary of Vizianagur, and your Lordship was pleased to transmit for our information, a series of original Correspondence with the Magistrate of Gaujam on that subject, with copies of the orders which had been issued to the Magistrate.

3. Your Lordship in Council expressed concern that the endeavour to secure the person of the refractory Zemindar had not proved successful, but your Lordship at the same time expressed a confident hope that the state to which he had been reduced was such as would prevent him from again molesting materially the peace of the Zemindary.

4. In the Correspondence above alluded to, your Lordship observed a great degree of remissness on the part of the Collector in not furnishing, as it appeared he could have done, to the Magistrate of the Zillah, the necessary information regarding the Zemindar of Pretabgherry, at a period when strong suspicions were entertained with respect to the intentions of that Zemindar. To this subject your Lordship called our particular attention and desired that we would inform the Collector that your Lordship in Council had entirely disapproved his inattention to the duties of his station.

5. For our orders to the Collector, we request a reference to the letter noticed in the margin. By a subsequent communication from the Magistrate to the Collector, and of which a transcript was furnished by the latter for our information, we learnt that the Zemindar Balabadra Deo of Vizianagur was dead, that your Lordship had been pleased to nominate Chaytennea Deo, otherwise called Taut Rauze to the Zemindary, and that the Sunnud of proprietary right had been delivered to him accordingly.

6. Our last General Report will be found to contain the detail of a discussion into which we had been led with the view of opposing an unreasonable demand on the Honorable Company, which had been preferred through the Supreme Court of Judicature by one Gopee Chetty Narrain, on account

Claim of one Gopee Narrain Chetty against the Zemindary of Jellantra, Paras. 5 to 19.

of advances alleged to have been made by him in payment of Revenue due by the Zemindar of Jellantra, previously to the sequestration of that Zemindary in the year 1791. Your Lordship, we are since informed, considered the information furnished by us respecting that claim to be entirely conclusive against its admission.

7. Under date the 17th June we laid before your Lordship a letter from the Collector of this Zillah, reporting a Balance due by the several Zemindars for the last Fusly to the amount of Rupees 1,86,687-9-11 or Star Pagodas 53,339-13-35.

To Government, in Diary
Cons., 19th June.
From Mr. Robson, in Cons.,
2nd June.

8. We learnt from this communication that the Aumeens deputed for the purpose of making collections from the lands of the defaulters, had in many instances, been entirely disregarded, that the Zemindars had anticipated their Revenues, that the inhabitants refused any further payments, and that, with few exceptions, the Collector had failed to bring the Zemindars to any arrangement, for the liquidation of the dues of Government.

9. On this occasion we remarked that although the Regulations by which the permanent system of Revenue is established and maintained are in themselves sufficiently explicit, it could not be denied, that intelligence, activity and zeal on the part of the local Officers are, in many situations indispensably requisite, and that it was no less apparent that a diffused knowledge of those parts of the Regulations which more immediately affect the relative rights of Government, the Zemindar, and the Ryot must be essentially conducive to the successful operation of the system.

10. In the case of payments to Zemindars by anticipation or of engagements so framed between the Zemindar and the Ryot as to defeat the purposes of attachment, the Regulations provide an adequate remedy; but that remedy, we remarked, would be applied with more reluctance if the parties should not have been duly made acquainted with the stipulations of the Law, and apprized of the consequences annexed to a breach of them.

See the several clauses of
Section 10, Regulation XXVII,
A. D. 1802.

11. There was, we observed, too much reason to believe that every Regulation relating to the permanent system of Revenue continued to be entirely unknown to the bulk of the inhabitants of Ganjam, nor did it appear to us probable that, with the exception of the few leading principles of the system, the Zemindars were better informed upon the subject. In a Province so remote and uncivilized, it was chiefly, we remarked, on the local Officers that the diffusion of a knowledge of the Regulations must depend; but the Collector himself, we were constrained to observe, had on several occasions manifested an imperfect acquaintance with them, and were it not that the collection of the Revenue in this District had always been attended with peculiar difficulties, we informed your Lordship that we should regard the present very heavy Balance, combined with the circumstance above adverted to, as tending to implicate the efficiency of his management.

See letters to the Collector,
dated 6th March and 17th
June.

In Diary Cons., 10th March
and 19th June 1806; also Cor-
respondence referred to in last
General Report, Para. 20.

12. As the season was so far advanced, we saw no probability of reducing the amount of the Balance within the Fusly, and it only remained for us to issue peremptory orders to the Collector, to repeat his demand on the Zemindars for the accounts necessary for the formation of their lands into subdivisions, and to desire that if they should not be furnished immediately, he would proceed to attach the entire Zemindaries from which Balances might be due, fix an early day for their sale, and submit to us the draft of an advertisement for approval and publication.

To Mr. Robson, in Diary
Cons., 19th June.

13. We expressed to your Lordship the hope we entertained that these orders, when made known, might have the effect of stimulating the Zemindars to discharge their balances, but as, in all probability, a portion would continue unpaid beyond the period appointed for the sale, we

deemed it prudent to make the foregoing communication, that your Lordship might be prepared, if it should be thought necessary to take precautionary measures for enforcing those rights which Government was pledged to maintain.

14. We were informed in reply that your Lordship in Council highly disapproved the inattention of Mr. Robson to the duties entrusted to him in suffering the Zemindars of Ganjam to fall so considerably into arrear, and in omitting to apprise the Board of their default until so late a period as to preclude the hope of realizing the public revenue, without considerable difficulty, and without resorting to measures which your Lordship would ever consider it desirable to avoid.

From Government, in Cons.,
17th July.

15. The imperfect acquaintance with the Regulations possessed by the Zemindars of Ganjam connected with their former irregular habits, your Lordship observed might account for their desire to evade the payment of the public Revenue; but your Lordship considered it to have been the duty of the Collector not only to take the measures prescribed by Law for the realization of the Revenue, but to explain to the Zemindars the nature of their obligations, the means prescribed for enforcing the discharge of them, and particularly to impress on their minds that those measures could only be resorted to in the event of their disregarding their engagements. He ought, your Lordship observed, to have exhorted them by every motive of duty arising from their allegiance to the Company, from the regard due to the public engagements, and from a consideration for the future welfare of their families to be punctual in discharge of the Revenue. Your Lordship thought that the neglect of these duties by Mr. Robson, and his ignorance, which we had occasion to point out, of the Regulations left great cause to doubt his capacity for the situation which he held, and your Lordship informed us that you would not have hesitated to remove him, but for the palliating circumstance to which we had alluded, connected with the difficulty which had always been experienced in collecting the Revenue of the Province of Ganjam.

16. Adverting to this circumstance, your Lordship in Council previously to adopting a measure which would probably have a permanent influence on Mr. Robson's future prospects, expressed a desire to receive our sentiments with respect to the expectations which might be reasonably entertained of a more active and intelligent conduct on the part of that gentleman, and your Lordship concluded that we would have no difficulty in stating this opinion from our general observation of his conduct.

17. Your Lordship concluded by observing that you should be well pleased if the orders which we had issued, for realizing the outstanding Balances in Ganjam, should prove successful without the aid of coercion, which your Lordship in Council was desirous of avoiding in every practicable case.

18. In answer to that part of your Lordship's orders requiring our sentiments with regard to the expectations which might reasonably be entertained of a more active and intelligent conduct on the part of Mr. Robson in future, we informed your Lordship that adverting to the representations we had frequently made relative to the Zemindars in the Province of Ganjam, their slow approach to civilization, their insubordinate habits, the natural strength of the country, and the destructive effects of the climate; we were of opinion that the selection of a servant to collect the Revenue should not be influenced by the ordinary adaptation of rank to the salary annexed to the station, but that, in view to the consequences of military coercion in Government as regarded the troops to be employed, the expense of field operations, and the consequent loss of Revenue, an increase of allowance would be well bestowed towards securing, as effectually as possible, the benefits derivable from experience, ability and active zeal tempered by address and conciliation.

To Government, in Diary
Cons., 21st July.

19. Strongly impressed with these sentiments, we expressed a hope that your Lordship in Council would not require any farther explanation on the subject of the individual qualifications of Mr. Robson.

20. To this communication, we received an answer under date the 9th August, acquainting us that your Lordship in Council concurred in our opinion that there appeared too much reason to attribute the heavy arrear of Revenue which had accumulated in this Zillah in the last year to the remissness or incapacity of the Collector; and as, from the general character of the Zemindars of Ganjam, a continuance of this state of affairs would prove in the highest degree injurious to the interests of the Company, and dangerous in its probable effects, we were informed that your Lordship in Council had resolved to take immediate measures for retrieving as far as might be practicable the Revenue of the District from the suspicion in which it was involved. For this purpose your Lordship determined to appoint Mr. Robert Alexander, late Judge of Vizagapatam to be Collector in Zillah Ganjam; as the former approved services of that gentleman in the Revenue line had qualified him in a particular manner for a charge of such difficulty.

21. Your Lordship in Council expressed strong expectations that Mr. Alexander would be enabled by persuasion to induce the Zemindars to liquidate the present demands against them, and under this impression your Lordship in Council considered it advisable to suspend the publication of the sales of the Estates until Mr. Alexander should report the effects of his communications with the Zemindars.

22. For our instructions to Mr. Alexander, we refer your Lordship to the letters entered in the margin. By a communication just now received, we are informed of his having taken charge of the District, and of his intention to enter immediately on an epistolary communication with the several Zemindars and Proprietors of Estates who continue in arrear, the result whereof he promises to report at an early period.

23. The last Statement of Demand, Collection and Balance brought down to the 31st August, exhibits a balance of current Land Revenue to the amount of Star Pagodas 34,971-40-53, a part of which the late Collector remarks will be realized.

ZILLAH VIZAGAPATAM.

24. Since the date of our last Report, the affairs of this Zillah have not given rise to any Correspondence which requires particular notice.

25. Of the Jumma or Land Revenue in Russud for Fusly 1215, amounting to Rupees 11,59,042 or Star Pagodas 3,31,154-36, there was outstanding on the 12th July a Balance of Star Pagodas 35,647-18. Of this amount Pagodas 11,428-24 had been received in Bills, and carried, until paid, to the head of Suspense Account, the remaining Balance was only Star Pagodas 24,208-36.

26. Of this sum, a Balance to the amount of Star Pagodas 2,680 was due by the Zemindar of Madagole, upon which we have had occasion to address the Collector. The remainder is due from the Zemindars of Maringy and Boobely, under charge of the Court of Wards, and will, we have no doubt, be speedily realized.

27. There are no Balances of any description outstanding in this Zillah for the preceding Fusly 1214.

28. The Arrack and Toddy Farms of the several Zemindaries in this Zillah have been rented for the current Fusly for the sum of Rupees 45,931, and the Arrack and Toddy Farm for the town of Vizagapatam, for the sum of Rupees 11,781, making a total of Rupees 57,762, which we have the satisfaction to observe is a considerable increase on the Revenue derived from this source in the preceding Fusly.

ZILLAH RAJAHMUNDRY.

29. Of the Correspondence which has passed, with regard to the affairs of this Zillah, since the date of our last Report, there is little which requires particular notice, beyond that which is connected with the management of the Peddapore Zemindary, under charge of the Court of Wards.

30. In a letter from the Secretary to Government dated 12th September 1805, we received a copy of a Report from Mr. Hodgson on the subject of his deputation to this Zemindary, with orders to cause the commissions prescribed by Regulation V, A.D. 1804, to be issued to Vutsavoy Venkataputty Rauze, and Sagy Boochy Rauze, the persons recommended by that gentleman, for the purpose of enabling them to enter on the immediate execution of their duties respectively.

31. The detailed Report of Mr. Hodgson on the affairs of this Zemindary was forwarded by that gentleman to your Lordship in Council under date the 23rd November, and transmitted for our information, together with the resolutions of your Lordship in Council thereon, in a letter from the Secretary to Government under date the 8th March last.

32. The information procured by Mr. Hodgson during his mission, relative to the former Revenue of the Zemindary of Peddapore was very satisfactory to your Lordship in Council, as it established that the assessment of that Zemindary had not been disproportioned to its resources, since the Session of the Circars to the Honorable Company.

33. The irregularities which had at various times existed in the Northern Circars appeared to your Lordship in Council to have been traced by Mr. Hodgson to their true source, namely, the licentious independence in which the Zemindars maintained themselves during their nominal subjection to the Government of Hyderabad, and the almost total neglect of education among them. Your Lordship remarked that the delusion of uncontrolled power, the ostentatious emulation of splendid retinues and unrestrained indulgence in expensive pleasures, with a total neglect of all public duties, were naturally excited by these causes, and the consequences could not fail to be ruinous to the fortunes of the Zemindars.

34. In these circumstances appeared to your Lordship to have originated the confusion in which the affairs of the Zemindary of Peddapore had been involved, and which appeared to have been augmented by the irregular management and injudicious conduct of Ummanna, who, biassed by the narrow views of the general class of Native Feudatories, pursued the established course of protracting the investigation and settlement of all demands on account of assignments on the Revenue, and continued the system of appeasing clamour by indulgences which contributed still more to embarrass the finances of the Zemindary.

35. Your Lordship entirely approved the industry bestowed by Mr. Hodgson on the investigation of demands on the Renters, and the adjustment of their claims to remission as explained in Paras. 43 to 47 of his Report, and your Lordship attracted our attention to the recommendation contained in the subsequent paragraph, that the claims to remission should be revised by the Collector in communication with the manager, in order that a final arrangement might be concluded for the recovery by instalments of such sums as might be justly due to the Estate, or that suits might be instituted for their recovery in those cases where that mode should be deemed advisable.

36. Your Lordship approved the reasons which influenced Mr. Hodgson to prefer renting the Zemindary in Lease for three years, instead of forming a temporary settlement for one year, and for giving the preference in renting the villages to persons living on the spot, and interested in the prosperity of the Zemindary, instead of accepting indiscriminately the high offers of distant adventurers.

37. The observations of Mr. Hodgson on the subject of alienated lands appeared to your Lordship to be particularly deserving of attention, as the interests of the minor Zemindar were materially concerned in the reform of the abuses which might have been practised to the detriment of the Revenue of the Zemindary, and your Lordship accordingly recommended this subject to the early attention of the Court of Wards.

38. Your Lordship approved the reduction of the useless establishments of parade Sibbendy and Sepoys, and the limitation which had been prescribed to the disbursements on account of the collection of the Revenue and for the support of the family of the Zemindar. Your Lordship observed that if the sums allotted by Mr. Hodgson should be found insufficient in any particular branch, it would rest with the Court of Wards to authorize an augmentation, and your Lordship declared your conviction that the means of reducing any particular part of the expenditure on account of the Zemindary would not be overlooked. Your Lordship did not however deem it expedient to reduce the allowances made to the mother and widows of the late Zemindar.

39. Your Lordship concurred in the reasoning of Mr. Hodgson in his recommendation of the measure of charging to the account of Government the greatest portion of the expense of protecting the Zemindary from the incursions of Juggernaut Rauze; and as that gentleman had satisfied himself of the amount expended on this account, your Lordship resolved to acquiesce in his recommendation for remitting the sum of Star Pagodas 10,716 on this account from the balance due from the Estate to Government.

40. The remainder of the balance due to Government, your Lordship observed would of course be liquidated from the surplus receipt of the Zemindary, but as Mr. Hodgson had noticed certain demands of disbanded Sibbendies and Sepoys, which, in his opinion, claimed a priority of attention, your Lordship determined that they should be in the first instance adjusted. Your Lordship further deemed it proper to record your opinion, that the private debts of the Zemindar ought in justice to be liquidated as far as the surplus Revenue of the Zemindary might allow, and your Lordship accordingly recommended to the Court of Wards that a certain sum should be annually appropriated to this purpose, during the minority of the Zemindar.

41. Your Lordship approved the letter written to Juggernaut Rauze and resolved to acquaint the Judge and Magistrate of the Zillah of Rajahmundry, that Juggernaut Rauze had permission to return and reside unmolested in the Zemindary.

42. For the detail of our instructions to the Collector, we request your Lordship will refer to the letter noticed in the margin. These instructions comprize the principal points discussed in Mr. Hodgson's Report, and adverted to in your Lordship's resolutions thereon. We moreover directed the Collector to consider with attention, during the existing Lease the benefits or inconveniences of the present mode of renting the Zemindary, in order that he might be prepared, on its expiration to suggest the best mode of collecting the Revenue in future; in the meantime we apprized him that it would be his duty to impress on the mind of the manager the importance of a punctual collection of the rents, and to afford him every assistance in his power.

43. The repairs of the tanks and water-courses being essential to the improvement of the Revenues of the Zemindary, authority had been granted to the Collector to make them. We on this occasion repeated that we should expect from him a vigilant superintendence of such as might be executed, and informed him that we should receive with satisfaction any suggestion calculated to improve the Estate of the minor under our protection.

44. In order that the conduct of the manager might come more immediately under our observation, we desired he would transmit monthly an account current of receipts and disbursements by the manager, and a Demand, Collection and Balance of the Revenue of the Zemindary.

45. We referred the Collector to the explanation afforded by Mr. Hodgson on the profit supposed to have been derived by the late manager from the exchange of money, and desired him to investigate this subject by a reference to the payments made to his Treasury, and call upon Ummanah for such sums as he might have received on this account, and omitted to bring to account.

46. We desired, further, that as soon after the expiration of the Fusly as practicable, a Report on the state of affairs in the Zemindary of Peddapore might be submitted for our information and continued annually in future.

47. We have not, as yet, received this Report, but we observe, from the last Statement of Demand, Collection and Balance, brought down to the 31st August, that the permanent Jumma derivable to the Circar from this Zemindary, and amounting to Star Pagodas 1,90,805, has been realized for Fusly 1215, with the exception of a sum amounting to Star Pagodas 12,864-24-20; the balance for Fusly 1214 amounts to Star Pagodas 1,14,146-16-64, which must be gradually liquidated by means of the surplus produce of future years.

48. The whole of the Land Revenues of this Zillah for Fuslies 1214 and 1215 have been duly realised, exclusively of the amount outstanding against the Zemindary of Peddapore.

ZILLAH MASULIPATAM.

Appointment of Mr. T. Fraser.
From Government, in Cons.,
26th May.

49. Under date the 14th May last, Mr. Thomas Fraser was appointed to the Revenue charge of this Zillah, in the room of Mr. Cazalet, removed to Zillah Chingleput.

Advertisement, in Diary
Cons., 4th September.

50. We have the satisfaction to inform your Lordship in Council, that the whole of the Land Revenues of this Zillah for the last Fusly has been realized, with the exception of Star Pagodas 100 due by Vellunky Letchma Row, and Star Pagodas 53-13-50 due by Streenada Rauze, in co-partnership with Vencatacristama Rauze. For the recovery of these sums, their respective Zemindaries, composing part of the Meddoor Ghutt, are under sequestration, and are advertised to be sold on the 10th instant.

To Government, in Diary
Cons., 22nd May.
From Mr. Cazalet, in Cons.,
31st March.

51. In our address to your Lordship in Council under date the 19th May, we forwarded to your Lordship a letter from the late Collector in Masulipatam enclosing Plans and Estimates for that part of the proposed high road in the Circars which was to extend through this Zillah, accompanied by copy of a letter on the subject from the Superintending Engineer in the Northern Division.

From the Chief Secretary,
in Cons., 6th September 1804.

From Mr. Robson, in Cons.,
1st April 1805.

To Mr. Robson, in Diary
Cons., 4th April 1806.

52. Conformably with the orders transmitted to us relative to the formation of the road in question, the Collectors were desired to furnish the requisite Estimates as soon as practicable, and after a lapse of several months one was received from the Collector in Ganjam, amounting to the sum of Star Pagodas 1,04,654-39-35, but, observing that it was framed from accounts given in by different Native Surveyors, and considering the amount to be very exorbitant, we directed Mr. Robson to prepare a reduced Estimate under the instructions of Lieutenant Colonel Norris, and when completed, to submit it to that officer for revision. We did not subsequently receive any further communication from Mr. Robson on the subject.

53. The Estimates forwarded by Mr. Cazalet amounted, one to Madras Pagodas 97,682, or Star Pagodas 1,07,450, for the construction of a road from Bezoara to Covoar near Rajahmundry, and the other to Madras Pagodas 88,623-42 or Star Pagodas 97,486-18, for the construction of a road from Bezoara to Arnagoodem. For a considerable time, these Estimates remained with Lieutenant Colonel Norris, to whom they were transmitted for the purpose of being revised, but it appeared that his other professional avocations had prevented him from taking a view of the ground over which the proposed road was to pass, and that he was in consequence unable to form any conclusive opinion as to the correctness of these Estimates. He stated, however, in general terms that the expense appeared to be greater than it ought, and suggested the means of reducing it, but they were such as seemed exposed, in the execution, to some difficulties, under the tenure of property, and the defined rights which had been conferred by the new constitution of internal Government.

54. We observed to your Lordship that we should wait your orders relative to the prosecution of the work in question, and your Lordship, in reply, after expressing concern at the largeness of the expense estimated to be required for the purpose, desired that any disbursements on account thereof, should for the present be suspended.

From Government, in Cons.,
21st July.

55. With our address to your Lordship in Council under date 31st May, we transmitted a letter from the Collector of this Zillah relative to the recovery of a Balance outstanding against one Chintaputlah Soobiah, a former Renter of the Gollapilly, Viziaroy and Chatroy Pergunnahs.

To Government, in Diary
Cons., 2nd June.
From Mr. Cazalet, in Cons.,
28th November 1805.

56. At the expiration of Fusly 1204, when the rent was resumed, the Balance due amounted to Madras Pagodas 11,469-10-40, which, by the appropriation of the produce of one out of two Mocassah villages belonging to the late Renter had subsequently been reduced to Madras Pagodas 9,002-33-36. In Fusly 1214 the other Mocassah village was resumed, but Soobiah having subsequently laid a claim to be released from the demand against him on the ground that all Balances were remitted to Zemindars on the introduction of the permanent Settlement, the Collector took upon himself to restore the villages, and submitted the case for our decision.

57. As the plea upon which Soobiah claimed a release appeared to us to be altogether inapplicable to the case of a Renter, we directed the Collector again to sequester the lands which he had relinquished, and as the accumulating interest, exceeded threefold the amount recovered, to ascertain whether other measures could not be resorted to for securing an earlier liquidation of the debt.

To Mr. Cazalet, in Diary
Cons., 2nd January 1806.

58. We were afterwards informed that Soobiah was not possessed of any personal property, but the Collector stated that if the villages, which, conformably with our orders he had again attached, were granted in Lease for five years, they might be expected to bring an annual rent of 650 or 700 Pagodas, and the principal of the debt thus be liquidated in the course of thirteen or fourteen years.

From Mr. Cazalet, in Cons.,
15th May 1806.

59. In preference to this arrangement, it occurred to us that it might be advisable to require from Soobiah the surrender of his Mocassah villages to the Company in perpetuity, that if he should object, a suit might be instituted in the Zillah Court for the recovery of the debt, and if a Decree should pass in favour of the Company that the villages might then be finally resumed, assessed with a permanent rent and disposed of.

60. We were informed, in reply, under date the 5th July last, that we should hereafter be furnished with instructions with respect to the claim against Chintaputlah Soobiah.

From Government, in Cons.,
21st July.

ZILLAH GUNTOOR AND PALNAUD.

61. We have the satisfaction to observe that the Revenues of this Zillah continue to be realized with the utmost punctuality. On the 12th July, no Balance was due from any of the Zemindaries, nor from the District of Palnaud, with the exception of the inconsiderable sum of Star Pagodas 20-37-53, on account of Fusly 1213, which the Collector remarks will shortly be paid.

62. In our last General Report we detailed the result of our examination of the Settlement of Palnaud for Fusly 1214, as contained in address to your Lordship in Council under date the 20th January, and we had the honor to receive the communication of your Lordship's orders thereon in a letter from the Secretary to Government dated the 15th March last.

PALNAUD.
From Government, in Cons.,
27th March.

63. Your Lordship, we were informed, had derived great satisfaction from the zeal and discretion with which the late Collector Mr. Craufurd, had discharged the duties of that station; and although his endeavours to accomplish the introduction of a Ryotwar Settlement in the District of Palnaud, were not entirely successful, your Lordship in Council observed with pleasure that Mr. Craufurd had been enabled to conclude a Settlement of that District for Fusly 1214, on principles so nearly resembling the system of management introduced in other Districts subject to this Government, that the apportionment of the rent paid by each Ryot on the different descriptions of land cultivated by him appeared only to be wanting, and as the Survey of the lands in the District had been concluded, your Lordship in Council entertained confident expectations that the opposition of the inhabitants to the Ryotwar system would soon yield to their conviction of its advantages.

64. Your Lordship in Council approved and confirmed the Settlement of the Land Revenue of Palnaud for Fusly 1214 at Star Pagodas 29,619-2-27, being an excess above the Settlement of the preceding year, to the amount of Star Pagodas 4,879-5-35. It was satisfactory to your Lordship in Council to observe that the enhancement of the proceeds of the other branches of Revenue had been correspondent to that of the land rent; and your Lordship was pleased to sanction certain disbursements incidental to the Survey of the District, as submitted with our letter, to the amount of Star Pagodas 1,244-30-79.

65. The reviving prosperity of the District of Palnaud was more fully exemplified in the Report of the present Collector on the Settlement for Fusly 1215, which we had the honor to lay before your Lordship under date the 29th August last.

Settlement of Palnaud for
Fusly 1215.
From Mr. G. Smith, in Cons.,
12th June.
To Government, in Cons.,
28th August.

66. This portion of the dominions of the Carnatic princes, exposed from its situation to the rapine of plundering banditti, labouring under great disadvantages of soil and climate, and long subject to the evils of a most improvident administration, had, in consequence, sunk to a state of deterioration with respect to its resources, its agriculture, and population, that rendered peculiar care and attention necessary to retrieve it.

67. The degree to which this object had been attained could be traced in the Report of the present Collector, and from evidence of a substantial nature, we saw the gradual increase of cultivation, the recovery of unproductive waste, the return of inhabitants who had emigrated and the consequent augmentation of the Revenue.

68. In our Report of the 20th January last we had the honor to state to your Lordship in Council that the Collector Mr. Craufurd, had, in vain, used every means of persuasion and encouragement, to induce the inhabitants to enter individually into engagements for fixed money rents on their respective lands, proportioned to the extent of each field and the quality of its soil; but, that he had accomplished a Survey of all the arable land, and had so far assimilated his Settlement for Fusly 1214 to the principles we had prescribed for his guidance; that, the lands of each Ryot being consolidated into one assessment formed on the average produce of Fuslies 1213 and 1214, a rent bil-mocuttâ or fixed assessment in money was settled thereon, deduced from the value of half that average at the prices of the former Fusly:—the inhabitants,

however, had stipulated for an option of paying at that rate in future, or, retaining the whole produce, accounting for the value of one-half.

69. Mr. Smith was directed, on receiving charge of the District to continue the same mode of assessment provided he found that the objections of the inhabitants to take their lands at a fixed money rent without reference to the produce of any particular year could not be surmounted.

70. The same objections continuing to exist with all their force, it became necessary to pursue the same measures.

71. But the Collector having discovered that the inhabitants had in many instances derived considerable profit from the manner in which the averages of produce had been calculated, proposed, and the Ryots as he assured us, readily acquiesced that an increase should be made on the last year's assessment, equal to half the profit so acquired by them: the augmentation thus effected to the land Revenue of the Fusly year 1215 amounted to Star Pagodas 5,697-10-77 being about one-fifth of the whole Revenue of the preceding Fusly.

72. Mr. Smith entered into a minute detail of his engagements with the Ryots of the several Pergunnahs, in which we did not consider it necessary to follow him. The Abstract hereunder entered will have shewn the amount of the Revenue of the year, and its increase and decrease as compared with that of the antecedent Fusly.

Abstract Comparative of the Revenues of the Palnaud District in Fuslies 1214 and 1215.

	Jumma for Fusly 1214.			Jumma for Fusly 1215.			Excess.			Decrease.		
Cadeem Jeroyetty lands including those of the late despondeahs, new waste lands cultivated in the Current Fusly, and Tamarind topes ...	16,881	19	0	19,963	15	23	3,021	38	28	...	...	...
Enam lands including village servants, Cuttoo-bady Peons, Mosques and Pagodas ...	5,560	33	42	6,473	16	4	912	24	42	...	...	...
Land Revenue as per pattahs granted for Fusly 1215 ...	22,442	10	42	26,376	31	27	3,934	20	65	...	...	...
Moturpha including Farms and Licenses ...	409	19	76	457	7	70	47	29	74	...	...	...
Cochellacotah Russons ...	550	34	52	550	34	52	...	...	...	...	...	...
Poolary ...	5,801	4	46	7,480	0	0	1,678	37	34	...	...	...
Fines and forfeitures ...	415	16	51	363	0	0	...	...	...	52	16	51
Total Revenue of Palnaud exclusive of Sayer...	29,619	2	27	35,227	31	69	5,661	4	13	...	...	...
Deduct the amount of decrease in the fines and forfeitures as above alluded to ...	...	...	...	...	...	...	52	16	51	...	...	...
Land Revenue of Connamalachervoo and five villages including new waste lands cultivated unfairly 1215:—	29,619	2	27	35,227	31	69	5,608	29	42	...	...	...
Tamarind topes and Moturpha ...	739	10	78	806	21	33	67	10	31	...	...	...
Poolary of do ...	267	39	25	289	9	45	21	12	20	...	...	...
Total...	1,007	8	23	1,095	30	78	88	22	55	...	...	...
Grand total of the current year's Jumma of Palnaud and Connamalachervoo and 15 villages ...	30,626	10	50	36,323	20	67	5,697	10	17	...	...	...
Add decrease of expenses in collecting the Revenue from 1st January up to 11th July 1806 being 6 months and 11 days @ 34-4-16 per month ...	...	...	...	...	...	...	216	29	32	...	...	...
	...	...	...	...	...	...	5,913	39	49	...	...	...

73. The amount of the Jumma thus formed exclusive of Sayer was Star Pagodas 36,323-20-67 being as before remarked Star Pagodas 5,697-10-17 more than the Jumma of Fusly 1214 to which the decreased expense of Collections viz., 216-29-32 being added, the actual excess was Star Pagodas 5,913-39-49.

74. We observed with satisfaction that a considerable share of this excess was derived from reclaimed waste.

75. For a proportion of the amount equal to Star Pagodas 27,183-10-60 pattahs, according to the forms explained in our last Report, were granted to the number of 4,230. The whole of the Revenue at the date of the Collector's Report was collected, excepting a mere trifle, expected by the end of the Fusly, and which, as we have already stated was duly realized—this in addition to the assurance of the Collector we considered as a satisfactory proof of the propriety of the increase he imposed and of the general lightness of the assessment.

76. But although the Land Revenue had thus improved, a very considerable diminution took place in the collection of the Sayer Revenue of Fusly 1215.

77. The Collections in the preceding year from this source amounted to Star Pagodas 14,231-11-72. In the Fusly 1215, they were estimated at 5,094-24-75, making a deficiency of Pagodas 9,136-28-77, this was ascribable to the abolition of the transit duties.

78. The Collector reported that the encouragement and protection extended to the people had induced many ancient inhabitants to return, who had absconded under the pressure of the burthens imposed by a less indulgent Government. He issued a Proclamation offering waste land for cultivation, on favorable terms, which had been already instrumental to the increase of the population, and was likely to be attended with still further success.

79. In reply to a pressing application from Mr. Smith for permission to repair the whole of the tanks of the District, we directed him to commence with those of the Tangada Pergunnah, and we also desired; the Superintendent of repairs to depute thither his Assistant, for the purpose of enabling Mr. Smith to accomplish this desirable work.

80. We insert, as follows, a continuation of the statement contained in our previous Reports, exhibiting the progressive improvement in the Land Revenue of Palnaud since its assumption in Fusly 1211, to the close of Fusly 1215.

Palnaud.	Land Revenue.			Farms and Licenses.			Sayer.			Cochellacotah Russons.			Advances Recovered.			Extra Revenue, &c.			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.	
Fusly 1211	15,722	23	30	...	...	...	12,081	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	31	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
" 1215	34,952	20	25	457	7	70	5,094	24	75	550	34	52	...	...	...	363	0	0	41,418	3	62
Total...	1,29,076	5	55	2,440	32	2	53,181	21	63	550	34	52	5,420	6	61	2,947	0	29	1,95,616	17	22

81. The survey of the waste lands left unfinished by Mr. Craufurd has been completed by the present Collector.

82. We enclosed a statement of charges amounting to Star Pagodas 787-18-54, incurred by Mr. Smith in forming the Settlement for Fusly 1215, for which we requested the sanction of your Lordship in Council.

83. The application and industry manifested by Mr. Smith in concluding the Revenue administration of Palnaud received the approbation of your Lordship in Council, and it was satisfactory to your Lordship to observe that although the inhabitants still retained their prejudices against the introduction of a system of fixed money rents, the engagements with them had

Orders of Government on the Settlement of Palnaud for Fusly 1215
From Government, in Cons.,
22nd September.

84. Your Lordship in Council authorized the disbursement incurred by Mr. Smith in forming the Settlement, amounting to Star Pagodas 787-18-54.

85. We had the honor of reporting to your Lordship in Council, in a letter under date the 27th August, the result of our review of the Settlement and Collections for Fusly 1215, in the Districts of Nellore and Ongole.

Settlement for Fusly 1215.
To Government, in Cons.,
25th August.
From Mr. Travers, in Cons.,
7th do.

87. The evidence however, which the independent engagements, and the unfettered industry of their fellow cultivators could not fail to evince, of the superior advantage of individual specific leases must, we remarked, gradually and silently effect the object in view; and by a mode of persuasion more convincing than any the Collector could adopt, viz., the powerful impulse of self-interest induces them to think and to act for themselves, and to abandon a confederacy adverse at once to their interest and to their comfort.

59. We transcribe from our Report the annexed Abstract comparative Statement exhibiting the amount respectively of the several heads of Revenue, with the increase and decrease of each, for the years 1214 and 1215.

Abstract Comparative Statement of Revenue in the Districts of Nellore and Ongole for Fusties 1214 and 1215.

Fusly 1214.													Fusly 1215.												
	Land Rent.	Licenses.	Customs.	Salt.	Total.	Land Rent.	Licenses.	Customs.	Salt.	Total.	Increase	Decrease.													
Nellore	3,49,145 25 29	...	...	...	3,49,145 25 29	3,66,419 43 48	...	...	...	3,66,419 43 48	19,751 18 5	2,47,651 06													
Ongole.	64,496 7 23	...	...	...	64,496 7 23	70,569 9 23	...	...	...	70,569 9 23	6,073 2 0	...													
Total...	4,13,641 32 52	...	...	...	4,13,641 32 52	4,36,989 0 71	...	...	...	4,36,989 0 71	25,824 20 5	2,47,651 06													
Peisicush	10,425 22 60	...	...	...	10,425 22 60	10,425 22 60	...	...	...	10,425 22 60	...	...													
Shotriums.	23,401 44 55	...	...	...	23,401 44 55	23,414 10 45	...	...	...	23,414 10 45	12 17 20	...													
Total	4,47,468 48 74	...	...	...	4,47,468 48 74	4,70,828 34 16	...	...	...	4,70,828 34 16	25,836 37 75	2,47,651 06													
Farms and Li- censes ..	...	2,311 39 0	...	...	2,311 39 0	...	2,708 33 25	...	...	2,708 33 25	396 46 25	...													
Salt	...	...	...	15,456 37 58	15,456 37 58	...	...	...	1,12,228 0 73	1,12,228 0 73	96,771 19 15	...													
Sayer	...	...	4,200 29 69	...	4,200 29 69	...	...	2,850 47 79	...	2,850 47 79	...	1,349 33 70													
Tahareer Purka- ya ...	1,168 23 12	...	...	...	1,168 23 12	1,169 44 22	...	...	...	1,169 44 22	1 21 10	...													
Nuzzers & Rus- soons	2,200 0 0	...	...	...	2,200 0 0	2,200 0 0	...	...	...	2,200 0 0	...	...													
Stalacurum do	3,075 22 52	...	...	...	3,075 22 52	2,375 48 7	...	...	...	2,875 48 7	...	199 26 45													
Bazar Fund	...	200 0 0	...	...	200 0 0	...	200 0 0	...	...	200 0 0	...	...													
Total Ms. Pag. or	4,53,912 41 71	2,511 39 0	4,200 29 69	15,456 37 58	4,76,081 44 38	4,77,072 22 45	2,908 33 25	2,850 47 79	1,12,228 0 73	5,95,062 0 62	1,23,006 16 45	4,036 8 21													
Star Pagodas...	4,99,304 3 70	2,762 41 50	4,630 28 34	17,002 17 7	5,23,690 1 67	5,24,781 39 39	3,199 22 57	3,136 0 54	1,23,450 36 69	6,54,568 9 59	1,35,306 42 61	4,429 31 69													
											Deduct Decrease...		4,428 31 69												
											Actual Increase...		1,30,878 7 72												

90. By the foregoing Statement your Lordship will have seen that the Jumma of 1215 amounted to Madras Pagodas 5,35,062-0-62, or Star Pagodas 6,54,568-9-59 that the increase of the Land revenue beyond that of the preceding year was Star Pagodas 25,682-5-61, and the increase of the Salt Revenue Star Pagodas 1,06,448-18-76 making an aggregate increase in the Jumma of the latter year of Star Pagodas 130,878-7-72.

M. Ps. 23,347-20-19.
M. Ps. 96,771-15-15.

91. The Collector informed us that the Survey rents amounted already to Madras Pagodas 4,36,989-0-71, of these, he considered 3,27,741 as fixed, the occupant ryots being satisfied and paying their rents regularly: the residue to the amount of 1,09, 247 Pagodas he considered to be yet fluctuating; but any difference in these variable rents from one cause, being for the most part compensated by another, no ultimate loss that is material ensues in the general amount.

92. Statement No. 3 transmitted in the report of the Collector exhibited an amount of Star Pagodas 7,850-19-52 collected from lands managed in Aumani on account of the year 1214. Of the above sum he recommended that 25 per cent, or Star Pagodas 1962-27-33 should be appropriated to the purpose of rewarding peons employed in securing the collections, admitting, as the Collector did, that his Revenue establishment is as liberal and adequate in point of

M. Ps. 1,784-9-71.

allowances and numbers as he could wish, and adverting to the circumstance that only Star Pagodas 1,492-39-37 of the above amount was recovered from "Aumani land surreptitiously cultivated," we were impressed with the opinion that the remuneration recommended by the Collector for the services of the peons was excessive; we requested, however, the sanction of your Lordship for the conditional disbursement of the whole, and informed your Lordship that we should satisfy ourselves on the subject before finally authorizing the expenditure.

M. Ps. 1,357-8-30.

93. The Collector further solicited our sanction for striking off from the amount of the Settlement of Fusly 1214 the sum of Star Pagodas 4,553-9-45, although he admitted the probability of hereafter collecting a part of the same, which part, he observed, he could carry to the head of extra collection:—We by no means acquiesced in the propriety or the policy of this mode of adjusting accounts—this easy manner of expunging balances seemed to us more calculated to induce an accumulation than diminution of them—and although it might be satisfactory to the Collector to have his Column of balances clear; we proposed directing him to hold the defaulters responsible for the payment, and himself for the collection, whilst a reasonable probability of liquidation might exist.

M. Ps. 4,139-14-62.

94. The progress which had been made in defining the rents of the lands in the Districts of Nellore and Ongole, and the industry and confidence which had been excited among the cultivating ryots by this measure, were very satisfactory to Your Lordship in Council; and in confirming the Settlement concluded by Mr. Travers for Fusly 1215 Your Lordship approved the conduct of the Collector in discharging the duties entrusted to him.

Orders of Government, on
the Settlement of Fusly 1215.

95. Your Lordship in Council observed with satisfaction the success of the Salt Monopoly in the Districts of Nellore and Ongole, where the Revenue arising from this source had increased more than five-fold; and your Lordship in Council confirmed the Settlement concluded by Mr. Travers for Fusly 1215 at Star Pagodas 6,54,568-9-59 being an excess of 1,30,878 Pagodas above the Revenue of the preceding year.

96. Your Lordship in Council concurred with us in the propriety of satisfying ourselves of the degree of attention which might be due to the claims of the Collector's servants to remuneration for their discoveries of land surreptitiously cultivated, previously to authorizing the donation recommended by Mr. Travers, but in the event of our concurrence in his recommendation,

your Lordship was pleased to grant us conditional authority to sanction the disbursement of a sum on this account not exceeding Star Pagodas 1,962-27-33.

97. Your Lordship in Council entirely concurred in our opinion respecting the Balances of the Fusly year 1214, and desired that we would issue to the Collector the orders which we proposed.

To Mr. Travers, in Diary
Cons., 25th September.

98. On these points we have accordingly addressed the Collector.

99. We had the honor to receive a letter from the Chief Secretary to Government under date the 28th February, enclosing copy of a letter from Captain Ashton relative to the further prosecution of his undertaking in search of Copper, and desiring us to state as soon as practicable whether there existed any objection to the agreement which he proposed to conclude for that purpose with the Zemindars of Calastry and Vencatagherry.

COPPER MINES.
From Government in Cons.,
10th March.

100. As an engagement already subsisted between Captain Ashton and the Zemindar of Calastry, by which the privilege of working the Copper-mines in that District for a period of forty years was granted to the former upon the condition of his paying to the Zemindar one-twentieth part of the net produce, we were induced to suppose that our sentiments might have been required with the view to assist Your Lordship in Council in deciding how far a confirmation of the engagement might be rendered conducive to the public interests.

101. By a letter formerly received from the Collector in Nellore, and which we took the liberty of again submitting to your Lordship in Council, it appeared that the first discovery of the existence of Copper Ore was made by Mr. Travers in the village of Yerrapilly, belonging to the Calastry Zemindary, though situated in one of the Purgunnahs of Nellore. It also appeared that Mr. Travers with some success, carried his researches to another village in the Calastry Zemindary—since that period, it was not improbable, we observed, that further knowledge of the situation and extent of the mine might have been acquired under the direction of Captain Ashton, but the claim which, in his letter to your Lordship, he had advanced to the discovery of a mine of Copper Ore in Calastry, seemed to us to be without just foundation.

From Mr. Travers, in Cons.,
1st February 1803.
To Government, in Diary
Cons., 31st March.

102. The original proposals given in by Captain Ashton were "for working the Copper mines in the District of Nellore and the western Pollams." The permanent Settlement having however, at that time been extended to those Pollams, it was doubtless from a consideration that Government no longer possessed any right of interference with the Zemindars or the produce of their lands, that a cowle was granted to Captain Ashton for working the mines in Nellore only.

From the Secy. to Govt. in
Cons., 29th Novr. 1802.

103. But though a new source of wealth discovered in a country of which the assessment had been fixed, belongs, generally speaking, of right to the Proprietor, it was, we remarked, in the power of Government to secure by means of a duty a participation of the advantage: in the present case the claim of Captain Ashton to work the mines in the Calastry District exclusively on his own account by virtue of the Cowle obtained from the Zemindar, would we thought, be altogether untenable, since no grant of this description from a Native Tributary to an European could be deemed of any validity unless expressly sanctioned by Government.

104. It was possible, we observed, though we had no knowledge of the fact, that Captain Ashton might have had some authority, or at least might have been countenanced to treat with the Zemindar of Calastry, in view to the removal of all impediments to the research in which he had engaged. In such case, we were of opinion that he might reasonably claim the indulgence of being allowed to reap his full share of whatever benefit might result from that

research, during the period of his engagements the with Company, but, beyond the term of that engagement, it appeared to us that his privilege under the Cowle he had obtained from the Zemindar of Calastray, must at all times depend on the pleasure of Government.

105. With regard to the expediency of accepting the offer of Captain Ashton's services in the capacity of an Agent for the Company, we recommended that previously to the adoption of this, or any other arrangement, involving expense to the Company, some person duly qualified should be directed to proceed with Captain Ashton to the site of the rich mine which he professed to have traced, to examine it with attention, and to make a report thereon for the information of your Lordship in Council.

106. On reference to the Extract from the resolutions of Council which accompanied the Chief Secretary's letter abovementioned, we perceived that we were again called upon to report on the Copper coinage consigned to this Presidency by the Honorable Court of Directors. The former orders of your Lordship in Council on this subject merely required us to state whether the circulation of Copper coin of the value of one cash would be likely to prove beneficial to the poorer classes of the people, and all the information on this point within our reach was duly communicated to your Lordship.

107. We are unacquainted with the particular orders which may have been passed by your Lordship in Council relative to the Copper mines—we merely observe in the resolutions of Council on the letter from the Honorable Court of Directors, dated the 6th November 1805, and transmitted for our information under date the 2nd August last; an opinion recorded with reference to this subject that Government are restricted both by the principles of justice, and motives of good policy, from interfering with a private speculation which might prove of future public benefit.

108. Under date the 27th, February last, we forwarded to your Lordship a letter from the Collector of these Districts, with a Petition addressed by one Syed Sha Ahmedeen Ally on the subject of an Enam Village (Chamoodoogoonah) which was granted to the late Nabob Wallajah, and subsequently continued to his father on whose death it was assumed by the Collector, and the circumstance reported under date the 3rd September 1804.

109. The village having been granted for life only, the Petitioner we observed could urge no positive claim to the enjoyment of it, but as the Grant was stated to be of a description which under the Mahomedan Government would probably have been renewed, we did not think ourselves justified in withholding the Petition from your Lordship's consideration. We at the same time, deemed it proper to observe that the late Enamdar possessed other means of subsistence which, we concluded must have descended to his successor.

110. Considering the description of the Grant under which the village of Chamoodoogoonah was held, your Lordship in Council did not deem it expedient to insist on its absolute resumption but your Lordship in Council was of opinion that sufficient consideration would be shewn to the heirs of the deceased Enamdar, who were stated to possess other means of subsistence, if the future Revenue were fixed at two-thirds of the average annual Circar produce, and your Lordship desired that the Collector might be required to furnish a Statement of the annual produce of the village for a period of years past.

111. This statement founded upon the best procurable information was submitted to your Lordship with our letter of the 31st. May last, and the rent payable by the Enamdar has been regulated accordingly.

112. The Balance of Current Revenue outstanding in these Districts, at the close of the Fusly, amounted to Star Pagodas 23,636-7-25, but on the 31st August the date of the last accounts, it was reduced to Star Pagodas 14,660-27-55.

CEDED DISTRICTS.

113. The annual Jummaundy Report, with its accompanying general and comparative Statements of the Revenues of the Ceded Districts for Fusly 1215, which we had the honor to lay before your Lordship in Council with our address under date the 14th August last, will have afforded satisfactory evidence of the improved resources of the province, of the growing confidence of the inhabitants, and of the unrelaxing energy and successful result of the administration of the Principal Collector.

114. We consider these remarks as applicable to the judicious and considerate regard which Lieutenant Colonel Munro has uninterruptedly evinced in advancing the revenues of these districts from the reduced condition in which he found them, to their present state of comparative prosperity—in proportion only to the capability of the people and the capacity of the country—this is one of the most delicate and difficult of the various important duties with which a Collector is entrusted; and in the present case it has been performed in a manner highly creditable to the Collector, and entirely satisfactory to us: amidst the care and exertions necessary for conducting and upholding such extensive collections, the assiduity, ability, and success with which Lieutenant Colonel Munro has prosecuted, and now nearly accomplished, the arduous duty of surveying and classifying the lands of so large a tract of territory, and assessing thereon a moderate and equitable money rent, are equally entitled to public approbation—in his experience and intelligence we had the best earnest for the correctness of this important undertaking; but the punctual and complete manner in which the collections have, for several years been made, is the most convincing proof of its accuracy and moderation.

115. In our Report for Fusly 1214 we informed your Lordship of the considerable increase of cultivation and Revenue, which a very favorable season had enabled the Collector to effect—a similar result was last year also the consequence of a season equally propitious, and of the able exertions of the Collector in availing himself of it, a greater extent of land was, from these causes brought into cultivation, than can be expected to be rendered productive for a continued series of time—an addition of Pagodas 1,24,312-18-54 was accordingly made to the Settlement of the preceding Fusly—nearly one-half of this increase was derived from extended cultivation, and the rest from augmentation of assessment: the latter was the effect of the Survey on underrated lands, and the gradual rise of rent on retrieved waste land.

116. Upon ten districts paying nearly one-third of the whole Revenue of the Country under Lieutenant Colonel Munro no addition was made to the rate of assessment. These lands having attained to the fixed Survey rate, no increase of Revenue could be derived except by an increase of cultivation.

117. In the Report of the Principal Collector, we could trace a most satisfactory instance of the good policy and happy effect of this moderation and limited demand—with a view to encourage cultivation, the inhabitants were assured that the Revenue of all land beyond that included in the Survey Settlement would be allowed as a general remission among them. The cultivation of the year in the Gurramcondah and Rachotti having exceeded the Survey; the excess was remitted to the Ryots being about 2½ per cent of their respective rents.

118. For the information of your Lordship we furnished an Abstract Statement comparative (of which the following is a transcript) of Revenue derived from the land rent Licenses and Customs in the several divisions of the Ceded Districts for Fuslies 1214 and 1215.

Jusly 1214.										Jusly 1215.														
Land Rent.			Licenses.		Customs.		Total.			Land Rent.			Licenses.		Customs Estimated.		Total.			Increase.		Decrease.		
Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	
Principal Collec- tors' Division...	10,19,818	3174	34,127	710	...	...	...	10,53,945	39	410,86,067	40	6	32,995	3475	...	...	11,19,063	33	1	72,166	1430	7,048	2033	
Kurnool ..	32,500	3171	...	...	...	...	...	32,500	3171	28,645	35	0	...	...	...	...	28,645	35	0	...	...	3,914	3871	
Harponhillly do.	2,24,729	3660	14,670	860	...	...	...	2,39,400	340	2,43,308	537	9,374	21	0	...	...	2,52,682	2637	...	18,578	1057	5,295	2960	
Adonie do.	1,39,723	2813	12,323	770	...	...	...	1,52,046	36	1,59,122	13	67	14,516	28	0	...	...	1,73,638	41	67	21,592	564	...	...
Cumbun do.	1,29,332	3248	2,787	18	4	...	...	1,32,120	852	1,53,488	718	2,951	39	30	...	...	1,56,440	448	...	24,319	3776	...	...	
Total...	15,46,165	3526	63,907	4164	65,000	0	0	16,75,073	3510	16,70,632	1748	59,838	3025	55,000	0	0	17,85,471	11473	...	1,36,656	2667	16,259	5	4
																				Add Custom.	10,000	0	0	
																						26,259	5	4

119. In our Report on the preceding Fusly, we had the honor to point out to your Lordship in Council that the Revenues of that year approximated nearly that of the Schedule valuation.

120. By the foregoing Abstract your Lordship will have had the satisfaction to observe that the Settlement for the Fusly 1215 exceeds the valuation at which the districts were made over by the Nizam.

121. The schedule valuation was Star Pagodas ...	16,51,465 0 0
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Settlement of 1215 as above Star Pagodas	...	...	17,01,825	21	73
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Deduct Zemindary of Punganoor, not ceded	27,411 18 34
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1674414-2-99

Add estimated amount of Customs	...	...	...	55,000	0	0
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Total expected Revenue of Fusly 1215...	...	...	17,29,414	3	39
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Excess of Revenue of Fusly 1215 above the Schedule valuation							77,949	3	39
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122. Colonel Munro observed that the Settlement of the Ceded districts was now nearly as high as it ought to be—that it was unlikely, for some years to be in any material degree augmented—that any increase of revenue derivable from raising of rents in districts yet unsurveyed—or from extra cultivation in some of those already surveyed, would probably be counterbalanced by a diminution of cultivation in others.

123. For the various items of increase and decrease, under the several heads of Land rent, Licenses and Customs, we referred your Lordship to the perspicuous Statement of the Principal Collector and to the satisfactory recapitulation of them, contained in his report.

124. Colonel Munro informed us that, the Survey of the Ceded districts, as far as regarded the measurement of the lands, was already completed—that the survey of the Punganoor Pollam was proceeding and would be finished about the close of the Fusly 1215.

125. That the permanent Assessment of the land rent had been concluded in twenty-four districts, yielding a proportion of the whole Revenue amounting to Star Pagodas 10,99,998-20-62, that the Assessment of the Adhoni division amounting to 1,18,322-0-57 would be finished in September—that of Bellary division amounting to Star Pagodas 2,43,308-5-37 would be completed in November—that of Cumbum division amounting to Star Pagodas 1,53,488-7-18 (making an aggregate assessment on the Ceded district of Star Pagodas 16,15,116-34-14) would be accomplished in February; and that the Assessment in Pollam Punganoor, viz., 26,869-32-34 would probably terminate the whole in March 1807.

126. The latter sum added to the assessment of the Ceded districts made a total for them and Punganoor of Star Pagodas 16,41,986-24-48.

127. Your Lordship in Council derived much satisfaction from the perusal of our Report

Orders of Government, on the settlement for Fusly 1215. From Government, in Cons., 22nd September.

state to which they had been reduced by oppression and mismanagement at the time when it was transferred to the authority of the Company, and to augment the public Revenue beyond the Schedule valuation of Tippoo Sultan.

128. The augmentation of the Revenue your Lordship observed was satisfactorily explained to have been connected with the increasing resources of the Inhabitants, and the relinquishment to the Ryots of Gurramconda and Rachotti of the extent of cultivation which they had carried beyond the Survey, received the entire approbation of your Lordship in Council.

129. Your Lordship further observed that although the Revenue of the Ceded Districts must be liable to partial fluctuation from the causes stated by Lieutenant Colonel Munro, your Lordship was of opinion that the advances which had been made towards ascertaining the ultimatum beyond which the rent of the lands could not be raised, constituted a strong ground of expectation that the spirit of industry which had been already excited by that measure would not relax when the ultimate demand should be fixed: and that although a temporary relinquishment of cultivated lands might be caused by an adverse season, the Revenue would in the aggregate continue to flourish with the increasing population of the country.

130. Your Lordship in Council was pleased with these explanations, to confirm the Settlement of the Ceded Districts for Fusly 1215 at Star Pagodas 17,85,471-14-73, inclusive of the amount estimated to be received from Customs and the Pesheush of the Nabob of Kurnool, exceeding the Revenue of the preceding year in the sum of Star Pagodas 1,10,397-21-63.

131. We lately submitted to your Lordship in Council a letter from Lieutenant Colonel Munro, containing a recommendation in behalf of the Rajah of Annagoondy, of whose situation, that your Lordship might be more fully informed, we forwarded an Extract from Memoranda formerly furnished by Colonel Munro, respecting the different Poligars in the Ceded Districts.

132. The Rajah solicited the restoration of certain Enam Lands, valued at 1207 Cantaroy Pagodas per annum, which previously to his expulsion by Tippoo Sultaun in 1787, he had always cultivated for his own use; and which, though restored to him by the inhabitants on his return to his District after the fall of Seringapatam, were resumed in common with all other unauthorized Enams, on the transfer of the Provinces, now called the Ceded Districts to the authority of the Company.

133. The Rajah further solicited the restoration of two villages of Numbapoor and Krishnapoor the annual rent of which, as determined by the Survey was estimated at Cantaroy Pagodas 938-7. These villages were resumed by Tippoo Sultan in 1787 and the Rajah founded his request for their being restored, not upon the ground of recent possession, as they had ever since the above period been annexed to the Sirkar lands, but upon the ground of their having for several ages before been appropriated to the support of the Hereditary Priest of his Family and the Pagoda of his ancestors at Annagoondy.

134. Colonel Munro observed that though the Rajah solicited the restoration of both the Enam lands and the villages, he would be satisfied with either, and would prefer the villages, though yielding less than the Enam lands, because their restoration would be regarded as a mark of respect to his ancestors. He added however that the Enam lands ought not to be restored because, being scattered throughout almost every village in the District, they might enable the Rajah to acquire an improper influence among the inhabitants. We therefore recommended that the villages should be granted to the Pagoda at Annagoondy and to Toll Appalacharry the Family Priest, and that the difference between their survey Value and the produce of the Enams, amounting to Cantaroy Pagodas 268-3-0 or Star Pagodas 223-26-20 should be added to the Pension of 4,500 Pagodas per annum, which the Rajah receives from the Company.

135. In support of this recommendation, it was remarked that though the Enam lands were held by the Rajah without any Sunnud, or other authority from the Nizam, it was known that he held them, and that his possession would, probably, not have been disturbed but for the transfer of the District to the Company's authority.

136. On the foregoing reference, we wait the orders of your Lordship in Council.

137. Under date the 30th April last, we were furnished by desire of your Lordship in Council with copy of a letter from the Principal Collector in the Ceded Districts relative to the claims of Humpursayah, the Dewan and other principal servants of the Poligar of Harponelly, to a part of the Jageer granted to the Poligar by the Company.

138. In the justice and expediency of conferring a portion of the Jageer on Humpersayah and his family, your Lordship entirely concurred with Lieutenant Colonel Munro, and accordingly directed that we should require him to submit a Statement of the lands which he would propose to assign to that person, and though the other servants of the Poligar did not appear to your Lordship to possess the same claims as the Dewan, yet as their services might be entitled to attention, your Lordship desired that we would direct Colonel Munro to propose such a remuneration for them also, as he might consider to be reasonable.

139. These instructions were duly communicated to the Principal Collector, whose reply we recently received and had the honor to submit to your Lordship in Council accompanied by a Statement, showing the villages and lands recommended to be separated from the Jageer, and granted in Enam to the Dewan and principal servants respectively.

140. The Jageer having been made over to the Poligar at Tippoo Sultan's Assessment, the same was adopted in calculating the rent of the lands proposed to be separated, the amount whereof was Cantaroy Pagodas 2,354-0-12½. The sum originally proposed to be thus set apart was Cantaroy Pagodas 2,500, but Colonel Munro thought it advisable to relinquish the difference as it could not be made up without breaking in upon another village and mixing the Lands of the servants with those of the Poligar which might occasion frequent disputes.

141. The suggestions of Colonel Munro, relative to the expediency of demolishing the Fort of Koordagadah were submitted to the attention of your Lordship in Council.

142. The foregoing subject is under the consideration of your Lordship in Council.

143. Of the Current Revenue of these Districts for Fusly 1215, the Balance outstanding on the 12th July, amounted to Star Pagodas 23,113-10-77, but at the end of August, the date of the last accounts, it was reduced to Star Pagodas 2,223-23-73.

ZILLA CHINGLEPUT AND SATEWAID.

144. Since the date of our last Report the charge of these Districts has been entrusted to Mr. P. R. Cazaiet, the late Collector, Mr. James Hepburn, having been appointed to the charge of the Province of Tinnevely:

From Government, in Cons.,
26th May.
From Mr. Hepburn, in Cons.,
21st July.
List of Balances due from
the following Zemindaries advertised for sale.

	S. Pags.	F. C.
Tripasore ..	3,649	37 30
Ramenjary ..	3,142	40 20
Vadatore ..	2,948	31 50
Nayer ..	3,291	2 0
Vadamadeera ..	3,852	23 0
Peddapollam ..	3,439	15 52
Neevalore ..	6,952	25 70
Chevilmaidoo ..	3,663	19 32
Cheyoor ..	649	30 16
Chengatoor ..	1,034	34 14
Star Pagodas.	32,624	34 44

145. At the close of the last Fusly, the late Collector previously to being relieved by his successor, furnished an Account of Balances of Current Land Revenue then outstanding against several Zemindaries to the amount of Star Pagodas 32,624-34-44 as per statement annexed. He likewise furnished a further list of Balances due from twenty-five other Zemindaries, but amounting to no more than Star Pagodas 3,922, a sum so small as to preclude all apprehension of difficulty in realizing it, and consequently the preparations for a sale of lands in liquidation thereof were not accelerated.

146. The several entire Estates above enumerated were advertised to be sold on the 23rd August, but on the day appointed for the sale we were informed that a great part of the Balances had been discharged, and that the Zemindaries of Ramenjary and Chevilmaidoo only were disposed of. The exact state of the balance still outstanding we have not as yet ascertained.

Advertisement in Diary
Cons., 24th July.
From Mr. Cazalet, in Cons.,
28th August.

147. When your Lordship, under date the 15th June 1805, honored the Board of Revenue with your personal attendance, Mr. Petrie, in the name of the Board, took occasion to bring to the notice of your Lordship the long and faithful services of their principal Native servant, Vadagerry Pillay, and to submit to your Lordship that the same mark of the favor of Government which under similar claims of merit had, in a variety of cases, been conferred on others, should be bestowed in the present instance by granting to Vadagerry one or more villages on Shotrium Rent, as a reward for past services, and an excitement to persevere in zealous attention to the business of this extensive department.

Minute of the Board, in
Cons., 15th June 1805.

148. Your Lordship was pleased to express a disposition to countenance any application of the nature suggested, which might be brought before you in behalf of the meritorious servant whom we had recommended to your Lordship's favorable notice; and Vadagerry having, in consequence, named the villages of Atteput, and Nundiambaukum, in the Vulloor Estate, as those which it would be most acceptable to him to possess being in the vicinity of the presidency, we required from the Collector a Statement of the value of those Villages on an average of years' the items composing the Revenue, the deductions from it and the distribution of the remainder between the Sircar and the Ryot; and we desired him to suggest the adoption of such measures, previously to the proposed alienation, as should be thought best calculated to define the respective rights of the Shotriumdar and the Inhabitants.

To Mr. Hepburn, in Diary
Cons., 24th June 1805.

149. The Estate of Vulloor had been rented for a series of years by Mr. D'Monte, executor to the late Mr. Popham, whose Lease expired on the 12th July 1804. In Fusly 1214 it was retained under the management of the Collector, and produced a revenue of Star Pagodas 500 upon the amount of the permanent.
*Rent.
*Beriz, recommended by the late Special Commission and confirmed by Government.

150. The object we had in view by ordering this Estate to be retained under management in that year, was to prove to the Proprietors of the neighbouring Estates the superior advantages of a money rent; but from the commencement of Fusly 1215, it was our intention to recommend to your Lordship that it should be disposed of, and we had given instructions on that head to the Collector.

151. In the letter which we forwarded to your Lordship under date 2nd September, Mr. Hepburn furnished the information required of him, in regard to the Villages of Atteput and Nundiambaukum, stating at the same time, an objection which presented itself to the separation of these Villages from the rest of the Estate with regard to the supply of water, and which, he represented had been forcibly urged on his attention by the inhabitants.

152. The nature of this objection being fully explained in the Collector's letter, we thought it sufficient to add our opinion that it did not appear to be without foundation. It being an object, however, with the person, whose zealous and useful services for a period of seventeen years we were desirous to reward, that the lands to be granted to him should be situated at no great distance from the Presidency, we were induced as a means of removing the

objection alluded to, and at the same time, of complying with the wishes of Vadagerry Pillay to recommend to your Lordship that the Villages of Atteput and Nundiambaukum, whose portion of the permanent assessment amounted to Star Pagodas 935-6-0 should be granted to him in Shotrium tenure, at such favorable rent as your Lordship might be pleased to determine; and that the remainder of the Vulloor Estate, comprising the villages of Vulloor, Meenjoor (but exclusive of the premises belonging to the late Mr. S. Popham) and also comprising Adamvoil, should be sold to him at a valuation deduced from average sales of the other Estates in Zilla Chingleput.

Atteput ...	547-17-0
Nundiambaukum ...	387-31-0
Total...	935-6-0

153. To the foregoing letter we received a reply under date the 28th May last, informing us that your Lordship in Council having taken into consideration our recommendation of the services of our principal native servant Vadagerry Pillay, had been pleased to confer on him and his heirs the Villages of Atteput and Nundiambaukum on Shotrium tenure, agreeably to our suggestion.

From Government, in Cons.,
16th June 1805.

154. The future rent of the above Villages your Lordship was pleased to fix at Star Pagodas 312 per annum.

155. Your Lordship in Council considered our proposal for conferring the remaining villages composing the Vulloor Estate on Vadagerry Pillay on Zemindary tenure, to be well calculated to obviate the disputes which it was apprehended might arise from a collision of interests in the distribution of the water supplying the Zemindary; but the adoption of that measure we were informed, was opposed by the claims of an old servant who managed the farm during the lease held by Mr. D'Monte, who appeared not only to have conducted himself to the satisfaction of the inhabitants, but to have disbursed considerable sums in the repair of the Pagoda, and improvement of the Village of Meenjoor. These circumstances added to the long public services of Appoo Moodely appeared to your Lordship in Council to entitle him to approbation and support, and your Lordship in Council was accordingly pleased to confer on Appoo Moodely and his heirs the Village of Meenjoor and its dependent hamlet of Adamvoil on Shotrium tenure at the annual rent of Star Pagodas 300.

156. Accordingly we gave the necessary instructions to the Collector for delivering over charge of the Villages to Vadagerry Pillay and Appoo Moodely respectively, and we also, in compliance with the orders of your Lordship in Council, required the Collector to furnish the accounts necessary for determining the Permanent assessment of the Vulloor Estate, comprehending the Shotrium Rent of the Villages in question, which accounts we had the honor to lay before your Lordship under date the 31st July last, accompanied by a letter from the Collector on the subject.

To Mr. Hepburn, in Diary
Cons., 19th June.
To do, in Diary Cons., 30th
June.
To Government, in Diary
Cons., 4th August.
From Mr. Hepburn, in Cons.,
10th July.

157. The permanent rent proposed by the late special commission for this Estate amounted to Star Pagodas 3,500 or Star Pagodas 4,087, inclusive of commuted Marahs and Cavelly Privileges—of the former amount, the sum of Star Pagodas 1889-8 was computed to be the proportion assessable on the Villages of Vulloor, the only part of the original Estate which remained unappropriated. We observed, however, that this Village, on a medium of averages commencing with ten years before the war of 1780 and ending with Fusly 1207 inclusive had yielded no less than Star Pagodas 2,702, and its average produce for three years from Fusly 1212 to Fusly 1214 inclusive, amounted to Star Pagodas 2,593-7-42, we were of opinion, therefore, that it was well capable of bearing an assessment of Star Pagodas 2,000 as proposed by the Collector, which added to the Shotrium rent of the Villages, recently alienated, Star Pagodas 612, and the amount of commuted Marahs and Cavelly Privileges Star Pagodas 587 made the total permanent rent payable by the future Zemindar Star Pagodas 3,199, which was the jumma recommended by us for the confirmation of your Lordship in Council.

158. It being desirable that the sale of the Estate should not be unnecessarily delayed, we took upon ourselves to give notice by public advertisement, that it would take place on Saturday the 30th August, which your Lordship approved, and in our letter of the 25th Ultimo, we had the honor to report the sale of this Estate for the sum of four thousand Pagodas, being a premium of 200 per cent on the permanent jumma, exclusive of the commuted Marahs.

Advertisement, in Diary
Cons., 4th August.
From Government, in Cons.,
22nd September.
To Government, in Diary
Cons., 29th September.
From Mr. Cazalet, in Cons.,
4th September.

159. In our letter of the 19th May, we noticed an application from Messrs, Colt, Baker and Co. for a grant of the ground occupied by the house and offices of the late Mr. Popham at Vulloor and purchased by those Gentlemen from the executors to his Estate.

To Government, in Diary
Cons., 22nd May.
From Mr. Hepburn, in Cons.,
8th August.

160. The ground consists of somewhat more than fifty-one cawnies, of which thirty-six belong to the Village of Vulloor and fifteen to that of Meenjoor. The Vulloor Land was represented to have been formerly Church Mauniam, transferred by the Inhabitants to Mr. Popham under a promise of receiving an equal quantity of Sircar Land in exchange. It appeared that only thirteen cawnies were subsequently appropriated to the use of the church, and that the Inhabitants in consequence lately laid claim to the restoration of the same land which they formerly alienated. On its being explained to them however, that they had no authority to dispose of the Church Mauniams in the first instance, the Collector informed us that they had consented to relinquish the claim, and to rest satisfied either with the land which they formerly received in exchange or with the quit-rent payable by Messrs Colt, Baker and Co. Mr. Hepburn, recommended that the latter proposition might be acceded to, and that the amount of quit-rent should be paid from the Collector's Treasury to the Pagoda.

161. Of the fifteen cawnies of land belonging to the Village of Meenjoor, five were claimed as Church Mauniam, three were represented to have been formerly occupied by the Houses of Bramins, and seven to belong to the Sircar. The quit-rent of the Mauniam land, the Collector recommended, should be paid to the church in like manner as that of Vulloor, that for the seven cawnies of Sircar Land the Inhabitants be allowed half a Pagoda per cawny out of the quit-rent in lieu of their share of the crop, that three cawnies of Waste land should be allotted to the Bramins, and that in lieu thereof, the future Zemindar should receive the quit-rent of the three cawnies they claimed.

162. These propositions were severally approved by your Lordship in Council.

From Government, in Cons.,
21st July.

163. Under date 31st December 1804, we submitted to your Lordship a claim preferred by the Zemindar of Vencatagerry to a balance due to him on account of loss sustained in supplying Sheep for the use of the European Troops at the several Military Stations in the Jageer, during the management of Mr. Place and three successive Collectors; and your Lordship was pleased under the explanation afforded, to admit the justice of the claim, and to authorize payment of the amount to the Zemindar.

See General Report, dated
15th February 1805.
Para 69 and 70.

164. A similar claim was preferred and submitted to your Lordship in our letter of the 16th January last on the part of the Zemindar of Calastry; and as it was supported by vouchers which the Collector deemed satisfactory, your Lordship was pleased, on our recommendation, to grant authority for discharging the amount, Star Pagodas 1,488-30-0.

From Mr. Cazalet, in Cons.,
23th November 1805.
To Government, in Diary
Cons., 20th January 1806.
From Government, in Cons.,
6th March.

165. In our address to your Lordship in Council under date the 31st July last, we submitted a letter from the Collector in this Zilla, recommending that the Shotrium Rent of the Village of Keelpoodoor, belonging to the late Nautawar of the District of Cavantandalum should be reduced from 80 to 30 Pagodas per annum.

To Government, in Diary
Cons., 4th August.
From Mr. Hepburn, in
Cons., 23rd June.

166. By the Teerwa account which Mr. Hepburn submitted, for a period of ten years it was seen that the average profit of the Shotriumdar amounted to no more than Star Pagodas 25-35-60 per annum, and as the recommendation for reducing the rent was founded on just grounds, and was supported by precedents in the case of several of the Nautawars, who lost their mauniams and other privileges of office, on the introduction of the Permanent Settlement, we recommended and your Lordship was pleased to sanction the reduction proposed.

From Government, in Cons.,
22nd September.

167. In a letter to your Lordship in Council under date the 7th December last, we had the honor of submitting to your Lordship in our capacity of Court of Wards, the case of three Minors, Goolam Nubby Khan, Johorudeen Ahmed Khan, and Goolam Ahmed Khan, Proprietors, respectively of the Estates of Damul, Tinnery, and Tripakuddul in this Zilla.

To Government, in Diary
Court of Wards Cons., 16th
December 1805.
From Mr. Hepburn, in C.
W. Cons., 18th Nov. 1805.

168. At the original sale of the lands of this Zilla, in the year 1802, the father of these Minors, Hakem-Homed Khan, recently deceased, purchased, and severally registered in the names of his sons the three Estates abovementioned. The eldest was at this time about fifteen, the second son, twelve, and the youngest eleven years of age.

169. The Regulation for constituting the Court of Wards extends to those only to whom property charged with the direct payment of Revenue to Government, shall devolve by inheritance, and certainly we remarked no Minor in whose name such property might be purchased subsequently to the passing of the Regulation would be entitled to the protection of the Court, and its attendant privilege of exemption from responsibility for the payment of the public Revenue.

170. But, in the case under consideration, the purchase was made long before the Regulation for the Court of Wards was enacted and might have proceeded from a mistrust in the stability of the new system under an idea that possession would most certainly be secured by registering the Estates in the names of his sons respectively and procuring them to be regarded as original Proprietors.

171. We were of opinion that this case although not expressly provided for by the letter came within the spirit of the Regulations, since the Estates which during the life time of their Father were no more than the nominal property of the Minors actually devolved to them at his death.

172. We observed that, if your Lordship concurred in this opinion we should proceed to appoint the persons recommended by the Collector to the Offices of Manager and guardian respectively—meanwhile we deemed it advisable to issue such orders as appeared requisite to secure the property from dilapidation.

173. In a further letter Mr. Hepburn, brought to our notice a case differing from the foregoing in as far as the father of the Minor was living, and pleaded the adoption of his son into another Family as dissolving the ties of relationship, and by consequence releasing him from the responsibility attaching thereto. On the other hand the adoption was alleged to be illegal and was the subject of a suit in the Supreme Court.

From Mr. Hepburn, in C.
W. Cons., 18th Nov. 1805.

174. These circumstances were not brought to the knowledge of the Collector until after the Zemindary (Yeddamoochy) had been twice offered for sale in liquidation of an arrear amounting to nearly the whole of the year's Jumma. For this arrear, the Collector was of opinion that the Father of the Minor, as his natural guardian, should be held answerable, implying as should seem, an acknowledgment of the Minor, as Zemindar, yet in that capacity, he was exempted from responsibility.

175. It might, we remarked be urged that if the adoption should be declared legal, the Minor, freed from all connection with his natural Father, and by the death of his adoptive Father, became an orphan, and therefore entitled, in common with the Minors whose case had been stated above, to the protection of the Court of Wards; but on the other hand it was seen that the father of those Minors was held to have been the actual proprietor, during his life time; and, in like manner, laying aside the question of the adoption in the present case, we considered that the Father of the Minor could be the only acknowledged Zemindar, by him the purchase was made and for that Act and its consequences we knew not whom else to hold responsible.

176. Your Lordship in Council having taken into consideration the cases submitted in our letter above recited, informed us that the death of the Zemindars of Damel, Tinnery and Tripakudel, without nominating a Guardian to the charge of them during their minority, having rendered it necessary that Guardians and Managers should be appointed for the purposes stated in the preamble to Regulation V of 1804, and the arrangement proposed by the Collector appearing to be satisfactory to the relations of the Family, your Lordship in Council concurred in the expediency of extending the protection of the Court of Wards to the persons and property of these Minor Zemindars, by the confirmation of the parties recommended by the Collector in the Offices of Guardian and Manager respectively, and by requiring them to discharge their respective trusts under the obligations provided by Regulation V of 1804.

177. The case of the Zemindar of Yeddamoochy appeared to your Lordship in Council to differ from that of the Zemindars of Damel, etc., principally in this respect, that the Minor had not succeeded by the death of his natural father to the possession of the Estate which was stated to have been hitherto managed by the father in the capacity of Vakeel to his son. Your Lordship observed that the Sunnud of Government which was granted in the name of the son exonerated the father from responsibility; and although the son could not, according to the general policy of the Honorable Company, and the usages of India, confirmed by the Regulation for the Court of Wards, receive charge of, and administer his own affairs, nor make a purchase on his own account; yet as the Government had virtually acknowledged the purchase to have been made in trust for the son by issuing the permanent Sunnud in his name; the declaration at this period that the Sunnud of Government was erroneous, and the consequent attachment of responsibility to the father, in exclusion of the right of the son, would not, your Lordship thought be consistent with the expectations of permanency, which were encouraged under the sanction of

Government, and attached by the Natives to the proprietary right acquired by the purchasers at the sale of Jageer Estates.

178. Your Lordship in Council was of opinion that it would be more consistent with the avowed principles under which the sale of the Zemindaries in the Zilla of Chingleput was conducted, and establish a precedent less liable to injurious consequences, if the Court of Wards were to assume the charge which the father had, by neglecting to discharge the public Revenue abandoned, and to manage the Estate for the Minor. Your Lordship in Council accordingly authorized the Court of Wards to extend its protection to the Zemindary of Yeddamoochy, which was done accordingly.

To the Chief Secy. to Govt.
in Diary to C. W. Cons., 10th
March.
From Mr. Hepburn, in C.
W. Cons., 3rd Feby.

179. In a further letter addressed to your Lordship in Council in the Department of the Court of Wards, under date the 3rd February last, we had the honor of submitting the case of a minor by name Ramachendra Row, Proprietor of the Zemindary of Ayapaukum.

180. In the month of August 1802, the Zemindary of Ayapaukum was purchased from Soobaroyaloo, the original Proprietor by Narrain Row, the father of the minor, in conjunction with a person named Runga Row, but the Registry of the sale was delayed until December 1803, in consequence of the original Proprietor not having received his Cowle nor executed the corresponding Kabooleat, as prescribed by the Regulations.

181. The father of the minor died in April 1803, and in September following the relatives of the minor transferred by a Bill of Sale, his interest in the Zemindary to the remaining partner Runga Row, but without registering the transaction; on the contrary, in January 1804, the Collector received a joint address in the names of Runga Row and Ramachendra Row, requesting that the Zemindary might be sub-divided, which was accordingly done, and the sub-division constituting a separate Estate denominated Vellevalum was regularly registered in the name of Runga Row, and that bearing the original appellation of Ayapaukum was registered in the name of Ramachendra Row. It was stated, however, that as well subsequently as previously to the sub-division of the Zemindary, the whole was managed by Runga Row on his own account, although the name of Ramachendra Row was used after the separation, on all occasions of business relative to the Estate of Ayapaukum, and it was not until this Estate was on the point of being sold for an arrear of Revenue that the minority of its proprietor with the other circumstances above recited came to the knowledge of the Collector.

182. By what considerations the individuals concerned were induced to sub-divide the Zemindary at a time when the minor's share of interest was under transfer to Runga Row, and with whom the entire management was still to continue, the Collector did not explain, nor was it apparently material to enquire. By this transaction, which took place before the Regulation for constituting a Court of Wards was enacted, the minor Ramachendra Row, became the acknowledged proprietor of the sub-division of Ayapaukum; and the responsibility of Runga Row, his late father's partner ceased. The exclusive property in the lands composing this sub-division, did not, indeed, devolve to him by inheritance; yet, as he inherited that which must be held to be equivalent, a share in the proprietary right of the entire original Zemindary, and as the arrangement by which he became a sole Zemindar was legal at the time, and received the sanction of competent authority, we were of opinion that the minor was entitled to the protection of the Court of Wards, and recommended that the protection of the Court should be extended to him accordingly.

183. We were informed in reply, that there did not exist a doubt in the mind of your Lordship of the right of expediency of applying Regulation V, A.D. 1804, to the case of the minor Zemindar of Ayapaukum, and we were accordingly desired to proceed to exercise the powers vested in us by that Regulation for the protection of his person and property.

From Government, in C. W. Cons., 10th March.
From Mr. Hepburn, in C. W. Cons., 31st March.
To do., Diary C. W. Cons., 17th April.
From do. C. W. Cons., 7th July.
To do., Diary C. W. Cons., 21st July.
From do. C. W. Cons., 17th do.
To do., Diary C. W. Cons., 25th July.
From do., C. W. Cons., 17th July.
To do., Diary C. W. Cons., 25th do.
From do. C. W. Cons., 25th do.
To do. Diary C. W. Cons., 25th do.

185. Under date the 20th January last, we had the honor to submit to your Lordship in Council a Report, the detail of which has been already noticed, explanatory of the principles on which a Money Rent had been established in the District of Satewaid, a portion of the Carnatic, under charge of the Collector of Zillah Chingleput; and we had the honor to receive the communication of your Lordship's orders thereon in a letter from the Secretary to Government, dated 15th March last.

186. Your Lordship, we were informed saw reason to commend the diligence and care with which Mr. Hepburn appeared to have analyzed the subject of assessing the cultivated lands of the District of Satewaid in detail. The reasoning of the Collector respecting the expediency of moderation in the assessment, and the detrimental consequences which must follow the adoption of an opposite principle, your Lordship remarked, was conformable to the sentiments which had been repeatedly expressed by your Lordship in Council, and it was satisfactory to your Lordship to observe that the rule of calculation adopted in the assessment of the lands had been heartily concurred in by the inhabitants of the District, and that a confidence in the local administration had been evinced by the return of those who had emigrated at a former period, and by the increased applications for lands.

187. With this testimony to the correctness of the mode of proceeding observed by Mr. Hepburn in classing and assessing the different descriptions of lands, your Lordship in Council considered it sufficient to confirm the Settlement of the Land Revenue of Fusly 1214 at Star Pagodas 15,333-11-37; but your Lordship in Council availed yourself with pleasure of the opportunity which was afforded by the transmission of the detailed Report of the Collector, and by our commendation of his zeal and discretion, of expressing your Lordship's approbation of his conduct in the discharge of the duty entrusted to him.

188. Your Lordship in Council approved the arrangement which had been adopted for collecting the Police and Church Funds through the Officers of Government, and for disbursing the sums required on these accounts from the Public Treasury; but as we considered it advisable

that the Curnums should continue in possession of their lands, your Lordship in Council authorized us to direct the Collector to relinquish to them their Maniams on the terms which we had recommended.

189. Your Lordship in Council was pleased, however, to confirm the arrangement introduced for consolidating the marahs of the Curnums with the land rent, and of remunerating their services from the Public Treasury.

190. The propositions of the Collector for appropriating the Police Funds being similar to those which had on a former occasion received the sanction of Government, your Lordship in Council was pleased to confirm them, and to authorize for the present an annual disbursement on this account to the extent of Star Pagodas 1,851.

191. Your Lordship in Council was pleased to authorize the disbursement to the Curnums of Satewaid of Star Pagodas 795-40-67, and to the Pagodas at Satewaid and Nagalapoorum of Star Pagodas 194-30-43.

192. Your Lordship in Council was also pleased to sanction the expense of the Survey of Satewaid and Pulicat, being Star Pagodas 643-22-20.

193. Under our explanation of the alterations which took place in the Moyen Zabithah during Fusly 1213 as noticed in our Report above alluded to, your Lordship in Council sanctioned the specific amount disbursed under this head being Star Pagodas 1,496-31-73 and authorized the Moyen Zabithah retained in Fusly 1214 at Star Pagodas 2,865-36-0.

194. Your Lordship in Council was well pleased that the Survey and Assessment of the Government Estates of Madranticum and Conjeveram had been completed, and your Lordship authorized the disbursement on this account amounting to Star Pagodas 224-14-63.

195. As we approved the proposed commutation of the Palaputtada taxes collected in the town of Conjeveram, for an assessment apportioned on the land occupied by buildings at the rate of six fanams per ground, your Lordship in Council approved that arrangement, and desired that the Collector might be directed to issue Puttahs in the manner he has proposed, exempting the ground occupied by Charitable Institutions from assessment during its appropriation to that purpose.

196. Your Lordship in Council authorized the disbursement of Star Pagodas 188-3-74 on account of the commuted marahs, in the Zemindaries of Madranticum and Conjeveram.

197. The determination of your Lordship in Council on the several points above noticed, was duly communicated to the Collector.

198. In a letter to your Lordship in Council under date the 27th August last, we had the honor to submit for the information of your Lordship the total Jumma and Kistbundy Statements of the District of Satewaid for Fusly 1215, accompanied by a short explanatory address from the late Collector Mr. Hepburn.

199. The season having been favorable for the extension of cultivation in the lands of this District, the following Comparative Abstract Statement will have shewn your Lordship to what extent the Collector availed himself of it.

	Fusly 1214.					Fusly 1215.					Increase.					Decrease.																								
	Land rent.		Licenses.		Salt Revenue.	Land rent.		Licenses.		Salt Revenue.	Land rent.		Licenses.		Salt Revenue.	Land rent.		Licenses.		Salt Revenue.																				
	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.	S. P. F. C.	S. P. F. C.	S. P. F. C.	S. P. F. C.	S. P. F. C.	S. P. F. C.																				
Setewald Dis-																																								
trict..	15,332	1137	135	93	0	17,38	65	15,486	27	92	16,573	18	2	85	23	0	452	19	10	17,111	14	12	1,240	6	45	...	...	434	96	25	1,674	32	70	...	...	50	0	0		
						Deduct Decrease...					50					0																								
																					Net Increase...					1,624					32					70				

201. We had, however, to point out that the Revenue from the Curnums maniams lately restored by order of Government had been excluded from the Jumma of Fusly 1215; this amount, viz. Pagodas 493; if added would have made the Settlement for that year Star Pagodas 17,066, and the excess above the Jumma of Fusly 1214 to be Star Pagodas 2,226.

202. We were informed by the Collector that in Fusly 1215 cawnies 1720 of jungle land had been let out on progressive rents at a low rate with a view to bring them into a productive state.

203. Conformably with your Lordship's orders of 15th March last, we were informed that the Collector had finally adjusted the accounts relative to the Poligars' Churches and Police of Satewaid a Statement of the Settlement so made was enclosed in the Collector's letter which we transmitted.

Enclosure No. 3.
In Mr. Hepburn's letter 12th July 1806.

204. The amount due for three years was Star Pagodas 8,144-9-61 ; of this 3,000-24-6 had been paid, the Balances Star Pagodas 5,143-31-55 although discharged and sanctioned in different proportions by Government required specific sanction for the aggregate amount here mentioned, which sanction we requested your Lordship in Council would be pleased to grant.

205. The principles on which the Revenue of Satewaid had been settled, having before received the sanction of Government, your Lordship in Council considered to be only necessary to express your approbation and confirmation of the Settlement for Fusly 1215, and your Lordship was pleased at our recommendation to sanction the disbursements during the three last years on account of the Police and Church Funds of Satewaid, amounting, as already stated, to Star Pagodas 8,144-9-61.

206. The Balance of Current Revenue outstanding in Satewaid on the 12th July, amounted to Star Pagodas 2379-14-60, but was reduced on the 31st August, to Star Pagodas 383-28.

NORTHERN DIVISION OF ARCOT, BARAMAHL AND BALAGHAUT.

207. We had the honor to receive a letter from the Secretary to Government, under date the 15th February last, communicating the resolutions and orders of your Lordship in Council on the various points connected with the Settlement of the Revenues of these Districts for Fusly 1214, as detailed in our Address to your Lordship in Council of the 23rd December.

208. Your Lordship in Council observed with regret the severe degree in which the general drought of Fusly 1214 had affected these Districts, producing a decrease to the extent of Star Pagodas 92,036-10-23 ; but, as we considered the rent of all the productive lands to have been brought to account, your Lordship in Council was pleased to confirm the Settlement amounting to Star Pagodas 8,12,285-3-61.

209. Your Lordship in Council approved the conduct of the Collector in adhering at the late period of the season at which he received charge of the Northern Division of Arcot, to the mode of management and rates of assessment which had been observed by his predecessor in settling the Revenue of that District; but your Lordship in Council learnt with much satisfaction

that the Survey was in so forward a state as to afford expectations that it would constitute the basis of the Settlement for the succeeding Fusly.

210. The revenues of the Baramahl and Balaghaut Districts being for the most part permanently settled, your Lordship in Council considered it sufficient to express your approbation of Mr. Kelso's conduct, in relinquishing the demand on those unsettled lands which were rendered unproductive by the unfavorableness of the season.

211. Your Lordship in Council derived much satisfaction from our favorable Report of the conduct of the western Zemindars and desired that your approbation of the conduct of the Zemindar of Vencatagherry who assisted in securing the Poligar of Ghuttim might be conveyed to him by the Collector.

212. The commotions which prevailed in the Chittoor Pollams, your Lordship considered as sufficiently accounting for the great depression of their Revenues in Fusly 1214, but your Lordship entertained hopes that the introduction of a regular assessment on the principles proposed by Mr. Græme instead of the undefined mode of management observed by the Poligars would be followed by an increase of Revenue proportioned to the improvement of the condition of the inhabitants.

213. Your Lordship in Council was pleased to confirm the arrangement for collecting the revenues of the Religious Institutions in the Pollams of Chittoor, and for defraying the expenditure on this account from the public treasury to the annual amount of Star Pagodas 1,089-1-58.

214. Your Lordships in Council entirely concurred in opinion with us that the Collector's interference with the Enams subsisting in the Chittoor Pollams should be limited to ascertaining their nature and extent, and that no alternation should, for the present be made in the assessment of them.

215. The measures adopted by the Collector towards the Duswandum Enamdars appeared to your Lordship in Council to be judicious, and they were accordingly confirmed for the present, but your Lordship in Council approved our intention of directing the Collector to ascertain the portion of land to which each Enamdar was originally entitled, and the extent to which the engagements connected with such tenure had been performed, in order that the expediency of continuing or resuming the lands might be determined.

216. Your Lordship in Council approved our proposed modification of the arrangements adopted by the Collector for confirming the Kutbuddi Peons in possession of their lands, and desired that it should be carried into effect accordingly.

217. Our interpretation of the orders of Government respecting the allowance to the deposed and ejected Poligars, in supposing that it was intended to include the provision necessary for the support of the relations of the Poligars, was conformable to the sentiments of your Lordship in Council, and your Lordship desired that any separate provision made for persons of this description should be deducted from the portion of 18 per cent on the Revenue allotted to the Poligar.

218. Your Lordship in Council derived satisfaction from our Report of the orderly conduct of the Poligars who submitted to the authority of Government; and concurred in our recommendation for rewarding the fidelity of the Poligar of Goodeput by the grant of a village in the District of Chittoor. Your Lordship accordingly desired that Mr. Græme should be directed to point out the village most acceptable to the Poligars.

219. For the reasons stated on a former occasion, your Lordship in Council could not consent to the suggestion of the Collector for departing from the terms of the Proclamation in favor of the Poligars who surrendered themselves; but as it appeared that they were by the

unfavorableness of the seasons placed for the present in a worse situation than those whose Pollams had been forfeited for ever, your Lordship in Council was pleased to adopt our recommendation for fixing the allowance to all the Poligars at 18 per cent. on a Revenue of 60,000 Pagodas which was stated to be the estimated amount of the collections in the succeeding year, and of regulating the distribution in proportion to the relative value of their Pollams.

220. Your Lordship in Council concurred in our opinion that all claims on the assumed Pollams of the nature described by Mr. Græme should be left for determination by a Court of Justice, but as we considered the person who laid claim to the Pollam of Pooloor to be entitled to a share of the portion allotted to the maintenance of the Poligar's family, your Lordship desired that we would issue orders for regulating the distribution as might appear just.

221. The Pioneers being employed on works which would not admit of their being sent to Chittoor, your Lordship in Council desired that the Collector might be instructed to complete the road he had commenced through the Pollams by such means as he could command, agreeably to his suggestion, and your Lordship in Council approved our intention of directing the attention of Mr. Græme to the state of the roads by which an intercourse is maintained with Mysore.

222. Instructions conformable with the orders of your Lordship in Council were duly conveyed to the Collector. We are however concerned, to observe that his annual Report for the late Fusly, although repeatedly called for, has not, to this time been received, and we have consequently been precluded from communicating further with your Lordship on the subject of the several points to which the Report for the preceding Fusly has reference.

223. It having been represented to us by the Collector of these Districts that the channel of supply from the river Paliar to the Cauverypauk Tank required to be enlarged and improved, and that the Anicut for diverting the water from the main stream besides being of a temporary and imperfect construction was very much out of repair, we desired Captain Caldwell, who, we observed, had surveyed as many tanks in the Southern Division as could be repaired during the present season, to proceed and examine the channel, in order that the works which should be found requisite, might be executed as soon as practicable.

224. In our address to your Lordship of the 12th June we transmitted a letter from the Collector enclosing Captain Caldwell's Report with plans, and an estimate of the expense of making the alterations and improvements proposed, amounting to Star Pagodas 3,357-16-64. As the tank of Cauverypauk is a very valuable reservoir, the average produce of the cultivation dependent thereon exceeding in amount 13,000 Pagodas per annum, we took upon ourselves to desire Mr. Græme to collect the materials required and prepare for the commencement of the work, a measure which your Lordship was pleased to approve, and authority was given for the disbursement of the amount required.

225. The correspondence entered in the margin relates to the minor Zemindar of Vencatagherry, whom, however, we have not been able to take under our protection as a Court of Wards, in consequence of the Collector not having paid any attention to our repeated communications on the subject. Mr. Hodgson, one of the Members of this Board has lately been deputed to the Western Zemindaries, upon a special mission, as we are informed, of particular importance.

To Mr. Græme, dated 2nd November; in Diary C. Wards, Cons., 18th November 1805.
From Mr. Græme, dated 9th July, in C. Wards, Cons., 17th November.
To do., dated 19th July, in Diary C. Wards, Cons., 21st November.
From the Chief Secretary, in Diary Cons., 28th August.

226. Although, as we have already observed, the Collector's Report for the late Fusly has not, as yet been received, we are enabled to state from the accounts of Demand, Collection and Balance brought down to the 12th July, that the Demand for that year appears to have amounted to Star Pagodas 10,39,728-2-69, the Collections, to Star Pagodas 10,25,996, and the Balance, to Star Pagodas 13,731-3-63.

ZILLA SALEM.

Canteocootah	...	Moodoccaputty
Saryay	...	Yaloor
Paryarie	...	Coderanellore
Servatchoor	...	Navanie
Veraganoor	...	Poomutty
Kistnapoorum	...	Vadagarattoor
Toappayputty	...	Valoor
Chennagery	...	Manaly
Accarputty	...	Cockaramputtah
Oollamasholaporum	...	Poodoopolliam
Ponnary	...	Shenkerydroog
Toaloor	...	Minnampully
Circar Waulavundy	...	Kurteputty
Mahanoor	...	Padavadoo
Pulloor	...	Comaurapolliam
Keeramboor	...	Vygoondum.

Advertisement, in Diary Cons., 21st August.

227. The Balance of Current Land Revenue outstanding in this Zilla at the close of the late Fusly amounted to Star Pagodas 33,404-17-16, in liquidation of which the several Estates and sub-divisions of Estates enumerated in the margin were placed under attachment, and an Advertisement has been published notifying that the sale thereof would commence on Saturday the 20th Ultimo, unless the arrears due by the respective proprietors should be previously discharged.

Sub-divisions.

Singapoorum	...	Singapoorum
Fulliputty	...	Vepalaputty
Vepunpoondy	...	Fulliputty
Luddywady	...	Sookumputty
Keeraputty	...	Poolyencoorchy
Todavoor	...	Nepunpoondy
Gargavelly	...	Luddywady
Poodoopolliam	...	Pagadapaudy
Patnum	...	Keeraputty
Pillanellore	...	Mullykaray
Mulloor	...	Nadoovaloor
Panamurdaputty	...	Todavoor
Arroor	...	Gangavelly
Auryoor	...	Anniamputty
Comaurapolliam	...	Uttanoor
Chaloor	...	Poodoopolliam
Moroor	...	Conaryputty
Illepilly	...	Patnum
Mollypully	...	Pillanellore
Paundamungalum	...	Coanavalenputty
Vengaray	...	Mulloor
Yaimapully	...	Keeranoor
Cutcheputty	...	Gooralnuttum
Paulmaidoo	...	Panamurdaputty
	...	Arroor
	...	Maleputty
	...	Auryoor
	...	Raumanpoorum
	...	Poodooputty
	...	Manaputty
	...	Comaurapolliam
	...	Chaloor
	...	Tedoomul
	...	Moroor
	...	Caroovamputty
	...	Illepilly
	...	Cootumpoondy
	...	Mollypully
	...	Sittalundoor
	...	Paundamungalum
	...	Veeranapolliam
	...	Vengaray
	...	Coandalum
	...	Yaimapully
	...	Teagavady
	...	Cutcheputty
	...	Vellaupoorum
	...	Paulmaidoo
	...	Coannay.

From Mr. Hargrave, Cons., 11th Sept.

228. The result has not as yet been reported to us in detail, but we have learnt, intermediately that several of the Estates have been released from attachment, and by the last Statement of Demand, Collection and Balance brought down to the 31st August, we perceive that the Balance had at that time been reduced to Pagodas 26,118-25-73.

229. Adverting to the desire manifested by the Zemindars of this Zilla to retain possession of their Lands, as evinced by their exertions to fulfil their engagements in the two preceding years under the disadvantage of unfavourable seasons, we entertain a confident expectation that the greater part of the Balance above stated will be realized, without recourse being had to the alternative of sale. We, in the meantime, request your Lordship's attention to our correspondence with the Collector since the date of our last Report, particularly to that referred to in the margin, which we persuade ourselves will be found to contain instructions well calculated to ensure, as far as practicable, the punctual realization, as well as the ultimate security of the public Revenue.

230. The Balance for Fusly 1214 was fully explained in our last Report, at which time it amounted to Star Pagodas 3,733, due by defaulters whose Estates and personal property had been sold, and whose persons had also been secured in conformity with the Regulations. This Balance has been reduced to Star Pagodas 3,453-14-62 inclusive of interest.

SOUTHERN DIVISION OF ARCOT.

Settlement for Fusly 1215.
To Government, in Cons.,
11th September.
From Mr. Ravenshaw, in
Cons., 17th July.

231. Under date the 11th Ultimo, we did ourselves the honor of submitting to the consideration of your Lordship in Council, the Settlement of the Revenues of the Southern Division of Arcot for Fusly 1215.

232. The lively concern which appeared to have been excited in the mind of your Lordship in Council in consequence of the representation made by the Collector in his Report on the preceding Fusly, relative to the exhausted state of the resources, the impoverished condition of the Ryots, the extraordinary inequality and pressure of the assessment, and the various evils generated by a long series of injudicious management in this unfortunate Province, could not fail to heighten the interest which we naturally and necessarily felt in such a state of things, and to animate us in co-operating with the humane intentions and orders of your Lordship in Council for establishing a better system of internal economy, and commencing the progress of reform by meliorating the situation of the cultivating inhabitant.

233. Previously therefore to entering on an analysis of the Report for Fusly 1215, we resumed the subject of the affairs of that District from the date of our last address, recapitulating the principal measures adopted for the benefit of the country and of the people.

234. The orders of your Lordship in Council for alleviating the numerous money exactions from the inhabitants, for modifying the assessment on land in the manner recommended by the Collector, and for regulating the rent from topes and trees were directed to be carried into effect.

235. We also communicated to him your Lordship's directions that the Settlement of the then current year should be formed upon the principle of an equal division of the Crop between Government and the Ryot.

236. But as it appeared to us that this last order of your Lordship in Council resulted from an idea of its immediate necessity, founded upon the assumed accuracy of the alleged enormous assessment on the inhabitants, as exhibited in Statements Nos. 3 and 4 of Mr. Ravenshaw's Report; as we could not entirely divest ourselves of suspicions with respect to the correctness of those calculations, and wished that the equalization of the assessment should be regulated by the Survey alone; we considered the subject to require further and immediate explanation.

From Mr. Ravenshaw, 8th
July, in Cons., 8th Aug. 1805.

237. With that view the Collector was desired to report to us, "whether by including in

* An Indian land measure equal to 57,600 square feet.
† Cultivation unproductive, and withered from want of rain, also land ploughed but not sown.

"the number of cawnies* cultivated, those returned as *Shavee*† he had averaged the produce entered in Statements 3 and 4 on those cawnies, thereby shewing the assessment to be exclusive, or, whether the assessment were heightened by his having omitted to deduct the cawnies so returned;" he was likewise instructed "to furnish the data upon which those Statements were framed, and the measures taken to satisfy himself of their correctness."

238. In reply, we were informed by the Collector that the assessment was not heightened

From Mr. Ravenshaw, 17th December; in Cons., 20th January, 1806 with enclosures B and 1 and 2.
* Fusly 1214.

by either of the measures supposed that the *Shavee* or unproductive cultivation had been deducted, that the produce and valuation were not computed on the results of that year,* but on the average of a number of years, the object being to shew the general situation of the Ryot.

239. With respect to the data on which the Statements were framed, he explained that the

* Average punjah produce per cawny on a village of 1st Class, cullums 16 as per No. 3.
Average nunjah, produce per cawny on a village of 1st Class, cullums 30 as per No. 4.
† Native Courts or Committees. See Paras. 7 and 10. Letter from Collector, 17th December 1805.
In Cons., 20th January 1806.

rates* of produce therein entered were the results of Reports framed by several separate Panchayets† of the most intelligent native farmers, contrasted with each other, examined by his Cutcherry servants; checked by personal examination, and confirmed generally by practical experiments conducted under his own inspection; that the Statements did not exhibit the average produce of the year in question, but of the last ten years, nor of any particular grain, but of every description, the general accuracy of them was moreover confirmed by circumstances

of collateral proof, detailed in his letter.

* Punjah No. 3 Star Pagodas ... 2 40 73
Value of the produce of a cawny assessment 2 5 50
Nunjah No. 4 Star Pagodas ... 6 29 78
Value produce of a cawny assessment per Star Pagodas ... 7 31 23

240. With regard to the rates* of valuation as contained in the Statements, he affirmed that they were allowed to be the average bazaar prices in ordinary years to be fair rates of calculation by no means too favourable to the Ryot, and according to his best judgment and enquiries full as high as in justice they could be valued at.

241. Extraordinary as were the results in the Statements to which we alluded, whence

* Punjah land, villages 319.
Nunjah land, villages 576.
† See Statement No. 1.
In Letter 17th December 1805.
Cons., 20th January 1806.
In 57 villages the Settlement of Fusly 1212 was Pags. 18,016.
In Fusly 1213 it sunk so low as 1,529-11-47.

it appeared that in numerous cases the gross produce was but scarcely equal, and in some instances not equal to pay the demand of Government; the Collector affirmed his belief that they exhibited pretty correctly the situation of many villages* of the country. He added several other strong facts to prove the diminution of population and deterioration of Revenue in many villages and in different degrees, to the extreme of 90 per centum.†

242. Much as Mr. Ravenshaw approved the plan of making the Settlement on the principle of an equal distribution of the produce; the season he said had then too far elapsed to carry it into execution, but that the principle would be acted on as the Survey proceeded, and that the alterations which had been sanctioned would afford sufficient immediate relief.

243. The alterations here alluded to were an abrogation of levies in money; an alleviation of the land tax on nunjah to 5 Pagodas per cawney, and on punjah to 2 Pagodas per cawney, where it exceeded these amounts respectively.

244. By the former, it had been calculated that a diminution of the demand from the Ryot to the amount of about 22 per cent of the gross produce would be effected, and by the latter, instead of 10 per cent, from nunjah assessed at 6 Pagodas per cawney, the Ryot would receive about 25 per cent which indeed was but a moiety of his just share or, as better comprehended by example; the average gross produce of a cawney of nunjah land.

1st class as per Statement No. 4 is, cullums ... 30
Deduct assessment of 6 Pagodas which at $4\frac{1}{2}$ cullums per Pagoda is cullums ... 27
Balance, or inhabitants' share being 1 in 10 or ten per centum ... 3
Average produce of a cawney as above, cullums ... 30
Deduct assessment of 5 Pagodas which at $4\frac{1}{2}$ cullums per Pagoda equals cullums... 22½

Balance, or inhabitants' share, equal to $2\frac{1}{2}$ cullums in ten, or 25 per centum ... 7½

245. We informed the Collector that the explanations he had afforded tended sufficiently to prove that the assessments were excessive, and demanded the temporary alterations which had been authorised, until the information to be derived from the Survey should enable the reform to be completed on equitable and fixed principles.

To Mr. Ravenshaw, 22nd January; in Diary Cons., 27th January 1806.
Para. 3rd.

246. It appearing to us that the principle of regulating the assessment on punjah land was susceptible of a still more beneficial alteration; we pointed out to the Collector's attention the mode by which it might be effected.

247. For the detail of our orders to this effect we requested a reference to our letter above quoted, being apprehensive that the recitation would dilate our address so much, as to prove inconvenient for your Lordship's immediate notice.

To Mr. Ravenshaw, 22nd Jan'y; in Cons., 27th January 1806.
Paras. 4 & 7.

248. Under the pressure of so exorbitant an assessment as that above described, the husbandman after defraying the expenses of cultivation and discharging the rent of Government, far from being able to increase his agricultural stock or to add to the comforts of his condition scarcely retained a scanty subsistence. It is true, that this rigorous land tax had but a partial operation: the exemption, however, which some of the ill-fated peasantry enjoyed in this respect was amply paid for in another mode.

249. In the course of his enquiries into the state of the division, the Collector informed us that, "he could not avoid remarking that the poverty of the inhabitants was much more general than the high assessment" which, where it did exist had certainly been the cause of "that poverty he was then induced to trace to its source, the existence of a similar evil in villages where the assessment was more moderate; and he found it to consist in the remorseless rapacity and oppression of the Gramatans, or heads of villages;" these men availing themselves of their rank and official influence have exercised an unlimited sway over the cultivating inhabitants, who, in almost all cases have been compelled to pay something beyond the demand of Government, and in some instances, even double that demand; the dread of punishment silenced the voice of complaint; and, when the cup of calamity was full, the hard alternative remained of either drinking it to the dregs, or of abandoning the soil of their nativity.

250. In the oppressive tyranny of these unfeeling men, we could not without emotions of pain observe to what an inexorable degree rapacity can be extended, and in the timid acquiescence of the oppressed Ryots, to what a lamentable length misery had been endured.

251. For the detail of these grievances we referred your Lordship's particular attention to an address from the Collector under date the 15th December 1805.

252. Examples of the pernicious policy of the late Sovereigns of the Carnatic, are, as it were embodied in the deplorable picture of the state of the province described by Mr. Ravenshaw, and

* The celebrated Sadi.

the following aphorism of one of their own* moralists is thereby forcibly verified, viz, "since subjects are so apt to imitate the example of their Sovereigns, what pity it is that the latter should exhibit any example save what is good."

253. The Gramatan has thought himself warranted in his oppression, by following the footsteps of his prince; the poor peasant endeavors to elude by fraud, what he cannot resist by force; the public servant is allured by a participation in the spoil; to confederate against his

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Abstract Comparative Statement of Revenue in the Southern Division of Arcot in Fusly 1214 and Fusly 1215.

SE.

SE.

SE.

SE.

SE.

SE.

SE.

SE.

SE.

SE.

Fusly 1214.										Fusly 1215.												
Land Revenue.			Farms and Licenses.		Salt Revenue.		Sayer Revenue.		Total.	Land Revenue.			Farms and Licenses.		Salt Revenue.		Sayer 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.	S. Pags.	F. C.			
Principal Collector's Division	1,98,591	2813	783	028	2,331	2139	...	...	2,01,706	18	0	3,32,204	2127	420	0	12,579	3684	...	...	3,35,204	1611	
Tinornally Division	80,326	2376	704	1934	...	...	...	...	81,121	119	...	1,69,359	3037	187	0	...	...	...	...	1,69,546	3037	
Arcoot Division	1,18,682	1833	898	2549	...	...	...	...	1,19,581	2	2	1,62,772	1257	15	0	...	...	...	...	1,62,787	1257	
Arack Rented	...	...	10,188	0	...	...	...	...	10,186	0	...	...	...	13,252	3047	...	...	...	...	13,252	3047	
Sayer	...	...	...	...	...	...	...	...	27,269	2557	...	...	...	...	...	...	...	...	...	20,246	3073	
Chellumbrum and Manargooty	65,497	625	574	3	0	137	38	0	5,165	4016	...	...	...	713	17	3	3,620	516	2,755	2240	67,351	1553
under Principal Collector's Division	4,63,098	266	13,236	621	...	2,469	1745	...	32,435	2373	...	...	...	14,590	550	16,200	0	23,002	1133	7,68,389	1058	
Total...																						
INCREASE.										DECREASE.												
Land Revenue.			Farms and Licenses.		Salt Revenue.		Sayer Revenue.		Total.	Land Revenue.			Farms and Licenses.		Salt Revenue.		Sayer 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.	S. Pags.	F. C.			
Principal Collector's Division	1,23,612	2814	130	0	10,248	1525	...	...	1,33,900	4039	...	...	...	493	028	...	...	...	...	493	028	
Tinornally Division	89,033	662	...	...	...	...	...	...	89,033	662	...	...	...	607	1924	...	...	...	...	607	1924	
Arcoot Division	44,089	3624	...	...	...	...	...	...	44,089	3624	...	...	...	883	2549	...	...	...	...	883	2549	
Arack Rented	...	...	3,066	3047	...	...	...	...	3,066	3047	...	...	...	...	...	...	...	...	...	...	...	
Sayer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Chellumbrum and Manargooty	...	...	141	14	3	3,482	910	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
under Principal Collector's Division	...	...	...	...	...	...	...	...	3,623	2313	...	...	...	...	...	...	...	...	...	...	...	
Total...	2,56,735	2620	3,336	250	13,730	2435	...	...	2,73,804	1125	...	...	...	1,984	321	...	...	...	...	9,433	1240	
Deduct Decrease...										Deduct Decrease...												
Net Increase...										Net Increase...												

263. The Settlement of the Division only, exclusive of the two annexed Districts, and notwithstanding the great remission granted was Star Pagodas 261,162-27-33 more than that of Fusly 1214, and Pagodas 5,796-23-65 above the average of Fuslies 1211, 1212, 1213 and 1214, although there was still a balance of the Settlements of those years outstanding and little of it likely to be realized to the amount of Star Pagodas 50,000.

264. Adverting to the impoverished state of the Soubah to the policy of advancing our demands in proportion only to the growing prosperity of the country and the people, and to the necessity of abstaining carefully from any encroachment on the permanent sources of prosperity, we expressed our opinion that the amount of the Land-rent was as high as it could with prudence for the present be advanced.

265. The following Abstract shews the amount of assessment in five consecutive years, and that the last is Star Pagodas 2,51,306-11-16 below the highest Settlement of Land-rent, viz., that of Fusly 1212.

1211	...	...	...	...	6,23,774	23	50
1212	...	...	...	...	9,05,642	33	77
1213	...	...	...	...	6,76,276	16	10
1214	...	...	...	...	3,97,600	8	41
1215	...	...	...	...	6,54,336	22	61

266. The medium of the four first of the above is Star Pagodas 6,53,073-20-44.

267. The reduction of the assessment on nunjah land where its average exceeded five, and of the punjah where it exceeded two Pagodas per cawney, to those rates respectively contributed materially to the relief of such Ryots as benefitted by its operation.

268. The amount remitted on the former was Star Pagodas 22,117-17-7; on the latter Star Pagodas 8,510-10-57; that on gardens Star Pagodas 3,920-26-68; on trees Star Pagodas 4,022-22-60; and on sundries as per Statement No. 2 referred to in margin Star Pagodas 1,824-11-54.

269. Besides the above items the abolition of which had been authorized, the Collector likewise remitted Star Pagodas 25,017-21-29 in the Ryots' teerwa, at the rate of 1 fanam 60 cash per Pagoda; from the mode however in which he proposed to adjust the Sotuntrums, it appeared that no loss would ensue to Government, whilst a material relief would be afforded to the people. From the explanation contained in Para. 5 of the Collector's Report, it will have been seen that the above amount being the Sotuntrums of the Village Artificers, was (among other frauds practised by the Monigars) collected twice from the Ryots, and the half appropriated by the former.

270. Among other oppressive customs it had been usual to assess as garden ground, punjah land which, owing to the failure of rain, might have been watered by picotahs or wells with much additional expense of money and of labour: this perversion of the true policy of taxation very properly attracted the attention of the Collector, and was corrected by him, occasioning a farther remission, as explained in Para. 4 of his Report to the amount of Star Pagodas 3,977-39-45.

271. A reduction of Star Pagodas 6,823-6-49 was incurred by an augmentation to the pay of Curnums, to the inadequate amount of their former allowances, the Collector ascribed in a great degree their dishonest and disorderly conduct, and he informed us that in the late year a reform had taken place in their behaviour commensurate with the augmentation of their allowances.

272. The amount of these several reductions as observed in a preceding para. was Star Pagodas 76,213-21-49.

273. The assessment on all small trees was abolished, and on some others reduced; but as the obstacles which the Collector explained in Para. 8 to the plan proposed by your Lordship of abrogating the tax on the latter and substituting an assessment on the land, appeared to us as difficult to be overcome; and even if surmounted, that the plan could be less satisfactory to the people than the present, we recommended that no innovation in this respect should be made.

274. Much, the Collector observed had been done to ameliorate the situation of the cultivators, but that much more was necessary in order to regulate the Settlement on the principle prescribed by your Lordship in Council, for owing to errors heretofore committed from ignorance, negligence or fraud in the classification of the land, the assessment on the second, third and fourth classes was said to be frequently as high as that of the first, whilst the teerwa of land having equal advantages of soil, irrigation and locality varied from 20 to 30 per centum; to the rectification of these anomalies, the Collector promised his most careful and constant attention.

275. The benefits resulting from the system of moderate rents and conciliating measures prescribed as the rule of the Collector's conduct have been most satisfactory; the Revenue has been regularly realized, the confidence of the people considerably increased, the combinations of the Monigars and Curnums to frustrate the measures of Government and their fraudulent collusions for the purpose of embezzlement, have been in a great measure restrained, not only has the secession of inhabitants discontinued, but many have returned, and are daily returning; and the Collector entertains the most sanguine expectations of a rapid revival of the energies of the country and of the people.

276. We attract your Lordship's attention to the judicious and humane instructions of the Collector to his colleagues, by which all these objects must have been materially promoted, and we considered his exertions in executing the arduous duties confided to him to be highly creditable to his character.

277. Annexed to the Collector's Report was a letter from the Superintendent of Tank Repairs; whence, and from our letter referred to in margin, your Lordship will have observed that we have not been inattentive to this essential means of improving the cultivation of the Division.

278. We have also acquiesced in a pressing requisition from the Collector for assisting the Ryots with a liberal advance of Tuccavi to enable them to carry on their cultivation with better effect in the Fusly 1216, and have authorized a disbursement of 40,000 Pagodas for the purpose, which your Lordship has since approved.

279. The Settlement of the Land Revenue of the Districts of Manargoody and Chedumbrum Manargoody and Chedumbrum. exhibited a nominal decrease on last year's Settlement of Pagodas 5,236-35-31, but as Pagodas 2,659-22-27 of that year's balance can never be realized, the actual decrease in Fusly 1215 was only Pagodas 2,577-13-4. This decrease is to be attributed to the desertion and impoverishment of several villages owing to the previous unfavorable season and to increase of the Beriz notwithstanding that unfavorable season.

280. The Collector observed however, that, there was in Fusly 1215 an increase on the average of the four preceding years of Pagodas 2,808-8-36.

281. Under the head of Customs there was a decrease of Pagodas 2,410-20-56 from the abolition of four Chokies, and from Salt there was an increase of Pagodas 3,482-9-10. The total Sircar Revenue was less in the last than in the preceding year by Pagodas 4,023-32-74, which the Collector observed, could not be entirely realized with justice.

282. Our Report on the Revenues and management of the Southern Division of Arcot for the last Fusly as above recited, is under the consideration of your Lordship in Council.

Misconduct and secession of the head inhabitants.
To the Chief Secretary to Govt. in Diary Cons., 9th June.
From Mr. Ravenshaw, in Cons., 2nd June.

283. On the 7th June, we had the honor to submit to your Lordship in Council a letter and enclosure from the Principal Collector in this Division, reporting the misconduct and secession of a considerable number of the principal Ryots belonging to the talooks under charge of Mr. Hyde.

284. These persons, to the number of one hundred or more arrived at the Presidency and delivered to the Board a representation, in which they complained that Mr. Hyde had entered in the accounts of the Jumma bundy for the current year, lands not actually brought into cultivation, and had refused to give them credit, as they alleged to have been done by Messrs. Ravenshaw and Ross, for the Shavi or unproductive cultivation of Fusly 1214.

285. From a perusal of Mr. Ravenshaw's letter, it appeared that some error did actually occur in the formation of the Jumma bundy of Mr. Hyde's Division, but that although it was afterwards rectified, the inhabitants once assembled, began to foment discontent, and to extend their demands, refusing to disperse or pay their Revenue unless credit were given them for the amount which in the last year was proved to have been falsely entered in the accounts as Shavi, and which had been recovered from them accordingly.

286. The Principal Collector further stated that the balance outstanding in Mr. Hyde's Division amounted to between thirty and forty thousand Pagodas, and that there was reason to suppose the greater part of it had been collected and was in possession of the persons who had seceded.

287. As it was of material importance that they should be compelled immediately to return, we transmitted to your Lordship a list of those whom we supposed to be the principal individuals amongst them, and requested that a warrant should be issued for their apprehension, which was accordingly furnished, but before it could be served, the parties had quitted the Presidency and returned to the Southern Division of Arcot.

288. The Principal Collector in this Division having expressed a desire to receive the benefit of professional assistance in applying to the best advantage the expenditure authorized by your Lordship in Council for repairing the tanks, &c, we desired Captain Caldwell as is mentioned in a preceding paragraph to proceed thither as soon as he should have completed the service on which he was employed in Tanjore; and from his Diaries we observed that since the month of December at which period he entered the Southern Division of Arcot, he had been zealous in fulfilling the object of his mission.

289. To repairs alone, however, the attention of Captain Caldwell was not confined. It was directed also to the extension and improvement of the means of irrigation, as your Lordship will have observed on perusing the Reports transmitted with our letter of the 12th June last.

290. In the first was submitted two projects, one for deriving an earlier and more ample supply of water to the tanks of five villages in the Valdoor district by means of a channel which it was proposed to connect with the Pumbiar, or more strictly speaking, with another channel communicating with it, and at this time serving no other purpose than to return a considerable body of superfluous water into that river. By the other project adverted to, it was proposed to divert the junction of a large watercourse called Puttecaray Goday from the Pumbiar, and by means of a new channel to turn it into the tank of the village Chinnapaupasamoodrum belonging also to the Valdoor District.

291. The cultivation of these villages had hitherto depended entirely on accidental falls of rain, and had consequently been very precarious and confined. The number of cawnies cultivated on an average of four years in the five villages first mentioned, was stated to be five hundred and eighteen, and in the village of Chinnapaupasamoodrum, ninety-seven; whilst on the projects recommended being carried into execution, it was calculated that the cultivation would be extended, in the former to eleven hundred and fifty-three, and in the latter, to three hundred and forty-four cawnies. The aggregate estimated expense of these works amounted to Star Pagodas 3,870.

292. In a further letter which we forwarded at the same time, was submitted another project for obtaining a more timely and abundant supply of water from the Pumbiar by opening and enlarging a channel which communicates with the large river Pooniar, the estimated expense of this work was Star Pagodas 606.

293. As the benefit to result from these several projects was likely to be considerable, as the cost thereof appeared moderate, and as the season was somewhat advanced, we authorized the Collector to make preparations for their execution; a conditional authority which your Lordship entirely approved, and sanctioned the estimated disbursement on account of these works to the amount of Star Pagodas 4,476.

294. The Principal Collector of this Division submitted to us on behalf of Goolaum Ally and Ally Reza, two of the principal servants of the late Tippoo Sultaun, and Pensioners of Government, a request that they might respectively be favored with the grant of a piece of land in Enam, or at a favorable quit rent. The land for which Goolaum Ally applied, consisted of fourteen cawnies of nunja and two of punjah, and that solicited by Ally Reza comprized an extent of twenty cawnies of punjah.

295. These applications were countenanced by Lieutenant Colonel Macleod, who promised to recommend them to the favorable consideration of Government, and Ally Reza was placed by that Officer in possession of the spot on which he had fixed, and had ever since enjoyed it. The view of each was to ensure a provision for his children, an object to which, surrounded as they were by numerous dependents, their pension was inadequate. Under these circumstances we recommended their request to the favorable attention of your Lordship in Council, and your Lordship was pleased in consequence to confirm the lands in question to them and their heirs, by certificates exempting them from the payment of the Revenue.

296. In a letter from the Secretary to Government under date the 11th January last, your Lordship in Council was pleased to refer for our consideration and report a copy of a letter from Mr. Peregrine Kinloch, then Register in this Division, communicating certain discoveries which he stated to have made after a persevering investigation of the mineral productions of this country, and expressing a hope that if on a further examination, which he was willing to undertake, the result of those discoveries should appear likely to prove of that importance which he confidently anticipated, the benefit of his exertions might be secured to him by a cowle.

297. Of the public advantage to which Mr. Kinloch's discoveries might ultimately lead, it was impracticable for us to form an opinion. We however, suggested to your Lordship that Lieutenant Arthur, who sometime since was deputed to examine a Lead Mine in the Ceded Districts of any other person whom your Lordship might judge qualified for the duty, should be furnished with instructions to carry on the examination proposed, in concert with Mr. Kinloch, (as far as the official avocations of the latter gentleman might admit of his co-operation) and to report thereon for

your Lordship's more particular information. With the issue of this affair, we have not been made acquainted.

PAGODA ALLOWANCES.
To Government, in Diary Cons., 2nd June.
From Mr. Ravenshaw, in Cons., 3rd February.

298. In our address to your Lordship under date the 31st March last, we submitted a letter from the Principal Collector, representing the inadequacy of the provision at present appropriated for the support of the Pagodas in this Division.

299. From the Statement furnished by Mr. Ravenshaw, it appeared that during the Mahomedan Government, the sources whence the great Pagodas in the Southern Division of Arcot derived support were calculated to produce Star Pagodas 25,124 annually, viz: Land Revenue, Star Pagodas 14,650, and Fees and Russooms of various descriptions, Star Pagodas 10,474.

300. The allowance which Mr. Ravenshaw recommended, should in future be made for the support of the Pagodas, amounted to Star Pagodas 25,500 per annum, whilst the amount of Revenue at present derived from the Pagoda Lands, we observed, was Star Pagodas 8,381 only, the other sources of Revenue had been abolished.

301. We concurred with the Collector as to the policy of making a liberal allowance in support of the Religious Establishments of the country, and were of opinion that some compensation was fairly due to the Pagodas for the privation of those contributions which they formerly received under the denomination of Abbiakuttalay, as well as for the loss of their Fees and Russooms on the former Sayer Revenue; as however a considerable portion of the emolument which they derived from these sources was known to have been bestowed without authority, and therefore not to be held as forming any part of the lawful Revenue of the Pagodas, we questioned the obligation on Government to grant the full equivalent as proposed, nor were we satisfied that Government could in justice be charged with the payment of a larger amount on account of Land Revenue, than might be actually derived from the Pagoda Lands brought under cultivation.

302. With these explanations, having reference also to those afforded by the Collector, we left your Lordship in Council to determine the amount which should be allotted for the support of the Pagodas in the Southern Division of Arcot, and we had only to recommend that the sum which your Lordship might be pleased to allow, should be sanctioned in full for the late Fusly.

303. The annual allowance for the support of the Pagodas in the Talooks of Manargoody and Chellumbrum annexed to the Southern Division of Arcot amounted to Star Pagodas 1,540 2-65; and the Collector proposed that it should be increased in the sum of 300 Pagodas per annum, which, under the explanation he had given, we recommended might be authorized.

304. We were informed, in reply that it being the wish of your Lordship in Council to afford every just support and encouragement to the Religious Institutions of the country, your Lordship had resolved to fix the annual allowance required for the maintenance of the Pagodas in this Division at the amount proposed by the Principal Collector, viz., Star Pagodas 25,000 per annum.

305. Your Lordship was further pleased to sanction the increase of allowance proposed by the Principal Collector for the support of the Pagodas in the Talooks of Manargoody and Chellumbrum, amounting to 300 Pagodas per annum.

306. Under date the 31st July, we transmitted to your Lordship in Council, two letters from the Principal Collector of this Division, involving a general question; the provision of a maintenance for the Cavelgars, and the establishment of an improved system of Police. This subject we understood, was under the consideration of the Police Committee, from whose enquiries the propositions submitted by Mr. Ravenshaw originated, and as we were ignorant whether the adoption of these propositions would

POLICE.
To Govt., in Diary Cons., 4th August.
From Mr. Ravenshaw, in Cons., 19th May.
From do. in Cons., 26th June.

interfere with the future plans of the Committee, we deemed proper to bring them to your Lordship's notice.

307. Mr. Ravenshaw recommended in the first place that the Cavelgars should not be reinstated in their office, nor employed in future on any duties of Police, but that they should receive by way of Pension an Allowance equal to 15 per cent of the former receipts respectively, which, calculated on their amount for Fusly 1212 would occasion a disbursement of Star Pagodas 6,575-16-42.

308. His second proposition related to the Taliars or inferior officers of Police employed under the Cavelgars. The authorized emoluments of these persons consist in an allowance termed Sotuntrum and lands held as Service Enams, the aggregate value of which was estimated at Star Pagodas 10,548-30-32, but producing at present no more than Star Pagodas 4,837-19-59, which to each person, on an average gave Star Pagodas 3-12-40 only per annum, and even this scanty provision was stated not to be wholly received by them, a great part of that arising from Sotuntrum being appropriated by the heads of villages on whom the collection of it devolves.

309. Of indigence so extreme, the consequences, we remarked must be obvious. Other means and those too generally unlawful would be resorted to for support. The Collector therefore proposed that the Enams and Sotuntrums should be resumed, and that the Taliars should be employed under the proper officers of Police on a fixed monthly pay of 2 Rupees and a half, at which rate he observed, that the total expense would be nearly the same as the value of the resumed privileges, and consequently the difference between the estimated and present value of those privileges amounting to upwards of five thousand Pagodas constituted the extra expense which would result to Government from the arrangement until the whole of their Enam lands could be brought into cultivation.

310. Upon these suggestions of Mr. Ravenshaw we requested the orders of your Lordship in Council, and we were informed in reply, that they would be taken into consideration at a future opportunity; in the meantime, your Lordship desired that the Cavelgars might be maintained from the produce of the Cavelly lands, and that such assistance might be extended to the more indigent village watchers from the same funds as they might be considered indispensably to require.

311. In our letter to your Lordship in Council under date the 23th June 1805, we took notice of an application from Mr. Edward Campbell for a reduction of the rent of his Farm at Chedumbrum. Upon this subject he afterwards addressed us through the Principal Collector in the Southern Division of Arcot, resting his claim chiefly on the plea that, in determining the rent, no allowance had been made for the necessary disbursements on account of Tuckavi and Maramut.

312. The Collector having omitted to offer any opinion either with respect to the general merits of the claim or to the particular amount, if any, which should be remitted, we addressed him for that purpose, and in our letter to your Lordship of the 31st July, we had the honor to submit his reply, in which he favored the pretensions of Mr. Campbell to an abatement of rent equivalent to the remission usually allowed to proprietors of Estates under the permanent system; but Mr. Campbell having already had an allowance made to him of 3½ per cent on account of Charges Collection, Mr. Ravenshaw proposed that the additional remission should be confined to 12 per cent or Star Pagodas 247-20-15, besides a sum of Star Pagodas 27-2-31, the difference between the actual and computed produce of certain Betel gardens in the Cusbah village of Chedumbrum.

Claim of Mr. Edward Campbell to a remission of rent, and to be allowed a free exportation of Indigo.
See General Report, dated Para. —
From Mr. Ravenshaw, in Cons., 3rd March.

To Mr. Ravenshaw, in Diary Cons., 1st May.
To Government, in Diary Cons., 4th August.
From Mr. Ravenshaw, in Cons., 26th June.

313. Under the foregoing view of the subject, your Lordship, we remarked, would be enabled to determine whether the claim were deserving of attention; but it appeared to us that the case of Mr. Campbell differed materially from that of a Native landholder, the immediate profits of grain cultivation did not seem to be the object for which the Lease of the Farm was granted to Mr. Campbell; it was solicited and obtained as an indulgence to enable him to pursue with better effect his plan of introducing the manufacture of Rum and Sugar.

314. A further letter, which we at the same time submitted from Mr. Ravenshaw, contained an application from Mr. Campbell for permission to export Indigo manufactured by him free of duty. This indulgence having been granted to Colonel Cullen and others, could not, we observed, be with propriety denied to Mr. Campbell, but it ought not, we thought, to have a retrospective operation.

315. Your Lordship in Council concurred in our opinion that the situation of Mr. Campbell, as Renter of Chedumbrum differed materially from that of a Native landholder, and that it was entirely inexpedient to add to the indulgences granted to that gentleman at the expense of the public Revenue.

316. Your Lordship was pleased to permit Mr. Campbell to export Indigo free of duty, but did not think proper to extend the retrospective operation of this resolution beyond the date when the same indulgence was granted to Colonel Cullen.

317. The Balance of current Revenue outstanding in the Southern Division of Arcot on the 12th July amounted to Star Pagodas 4,691-34-19, and on the 31st August, it was reduced to Star Pagodas 4,484-24-70.

CUDDALORE AND PONDICHERRY.

318. We have received from the Collector of these Districts the documents for the purpose of determining a permanent assessment for the boundary villages of Cuddalore and Trivandepuram, the only part of the ancient possessions of the Company in which that system of Revenue has not been established. We shall shortly have the honor to submit our Report thereon for the decision of your Lordship in Council; meanwhile we transcribe for your Lordship's information the following Abstract of the Jumma of Cuddalore and Pondicherry for Fuslies 1214 and 1215, exhibiting a nett increase in the latter year of Star Pagodas 348-40-63.

Abstract.

	Fusly 1214.		Fusly 1215.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Land Rent ...	19,680	25 11	26,667	26 57	6,997	1 46	...	...
Farms and Licenses ...	11,759	25 67	12,220	14 40	460	30 53	...	...
Sayer ...	27,774	41 64	20,903	16 40	...	...	6,871	25 24
Salt ...	237	8 12	...	...	...	...	237	8 12
Total...	59,452	16 74	59,801	15 57	7,457	32 19	7,108	33 36
Deduct Decrease...					7,108	33 36		
Net Increase...					348	40 63		

Balance.

319. The Balance outstanding on the 31st August amounted to Star Pagodas 522-28-27.

TANJORE AND TRICHINOPOLY.

Settlement for Fusly 1215.
To Government, in Cons.,
29th September.
From Mr. Wallace, in Cons.,
24th July.

320. We had lately the honor to submit to your Lordship in Council the Report of the Principal Collector in Tanjore and Trichinopoly on the Settlement of the Revenues of these Provinces for the late Fusly 1215.

321. Adhering to the order observed by Mr. Wallace, who reported separately on the Settlement of each Province, we requested your Lordship's attention, in the first instance to that of Tanjore.

TANJORE.

322. It was known to your Lordship that the money Settlement for Fusly 1214* was the first of that description which had been formed with the Ryots of this Province since its cession to the Company, the assessment of the nunjah lands in that year, had for its foundation the actual state of the crops at the time of forming the Settlement without reference to the produce of former years; the warum† of the Ryot was determined upon general principles, without attending to minute variations of soil and irrigation, and was fixed indiscriminately at 50 per cent on all lands watered by rivers, at 55 per cent on all lands watered by lakes or tanks, and at 60 per cent on all lands dependent solely on the falling rains; the melwarum or Government share thus ascertained, was commuted for money at rates determined with reference to those of former years, but chiefly to the current value of grain at the period of concluding the Settlement, to the probable demand within the year, and to the relative difficulty or facility of disposal in the talooks of the respective Soubahs.

323. We thus briefly recurred to the Settlement of Fusly 1214, in order that the grounds of that Settlement might be viewed in contrast with those of the Settlement last submitted.* We had further to observe with respect to the former Settlement, that it was understood to be temporary; and that, adverting to the difficulties attendant on the transition from the Aumanee system to money rents, and more particularly to the late period of the year at which Mr. Wallace received charge, your Lordship concurred with us in considering it to be satisfactory.

324. The arrangements connected with the Settlement of the nunjah lands for Fusly 1215, although intended to constitute the basis of a future Settlement in permanency, had not, with the exception of such part as relates to the warum, received your Lordship's sanction. They were proposed in a letter from the Principal Collector under date the 8th September 1805, to which we begged leave to refer your Lordship for a particular detail of the reasoning by which they were supported, and as they appeared to us to be satisfactory, we authorized their adoption.

325. Preliminary to the formation of any Settlement in money, it is necessary to assume some principle whereupon to calculate the produce of the lands. It has been seen that in Fusly 1214, the produce of the lands was determined by an estimate of the growing crops. In the last Fusly, reference was had to the actual produce of every village for three years, viz, 1210, 1211 and 1212, and the average produce per valy in those years was assumed for a permanent medium standard of the fertility of all the lands in each village respectively. In some villages at the eastern extremity of the Cauvery, where there was no nunjah produce in Fusly 1212, owing to an entire failure of the river, the produce of one of the two subsequent years formed part of the average.

326. In the Report of the Collector above alluded to, the variations in the produce of a valy of land in different years were minutely discussed, and his reasons were given at length for considering the average produce per valy in these three years* as forming a medium standard of produce equitable and moderate.

*Fuslies 1210, 1211 and 1212.

your Lordship's more particular information. With the issue of this affair, we have not been made acquainted.

PAGODA ALLOWANCES.
To Government, in Diary Cons., 2nd June.
From Mr. Ravenshaw, in Cons., 3rd February.

298. In our address to your Lordship under date the 31st March last, we submitted a letter from the Principal Collector, representing the inadequacy of the provision at present appropriated for the support of the Pagodas in this Division.

299. From the Statement furnished by Mr. Ravenshaw, it appeared that during the Mahomedan Government, the sources whence the great Pagodas in the Southern Division of Arcot derived support were calculated to produce Star Pagodas 25,124 annually, viz: Land Revenue, Star Pagodas 14,650, and Fees and Russooms of various descriptions, Star Pagodas 10,474.

300. The allowance which Mr. Ravenshaw recommended, should in future be made for the support of the Pagodas, amounted to Star Pagodas 25,500 per annum, whilst the amount of Revenue at present derived from the Pagoda Lands, we observed, was Star Pagodas 8,381 only, the other sources of Revenue had been abolished.

301. We concurred with the Collector as to the policy of making a liberal allowance in support of the Religious Establishments of the country, and were of opinion that some compensation was fairly due to the Pagodas for the privation of those contributions which they formerly received under the denomination of Abbiakuttalay, as well as for the loss of their Fees and Russooms on the former Sayer Revenue; as however a considerable portion of the emolument which they derived from these sources was known to have been bestowed without authority, and therefore not to be held as forming any part of the lawful Revenue of the Pagodas, we questioned the obligation on Government to grant the full equivalent as proposed, nor were we satisfied that Government could in justice be charged with the payment of a larger amount on account of Land Revenue, than might be actually derived from the Pagoda Lands brought under cultivation.

302. With these explanations, having reference also to those afforded by the Collector, we left your Lordship in Council to determine the amount which should be allotted for the support of the Pagodas in the Southern Division of Arcot, and we had only to recommend that the sum which your Lordship might be pleased to allow, should be sanctioned in full for the late Fusly.

303. The annual allowance for the support of the Pagodas in the Talooks of Manargoody and Chellumbrum annexed to the Southern Division of Arcot amounted to Star Pagodas 1,540 2-65; and the Collector proposed that it should be increased in the sum of 300 Pagodas per annum, which, under the explanation he had given, we recommended might be authorized.

POLICE.
To Govt., in Diary Cons., 4th August.
From Mr. Ravenshaw, in Cons., 19th May.
From do. in Cons., 26th June.

304. We were informed, in reply that it being the wish of your Lordship in Council to afford every just support and encouragement to the Religious Institutions of the country, your Lordship had resolved to fix the annual allowance required for the maintenance of the Pagodas in this Division at the amount proposed by the Principal Collector, viz., Star Pagodas 25,000 per annum.

305. Your Lordship was further pleased to sanction the increase of allowance proposed by the Principal Collector for the support of the Pagodas in the Talooks of Manargoody and Chellumbrum, amounting to 300 Pagodas per annum.

306. Under date the 31st July, we transmitted to your Lordship in Council, two letters from the Principal Collector of this Division, involving a general question; the provision of a maintenance for the Cavelgars, and the establishment of an improved system of Police. This subject we understood, was under the consideration of the Police Committee, from whose enquiries the propositions submitted by Mr. Ravenshaw originated, and as we were ignorant whether the adoption of these propositions would

interfere with the future plans of the Committee, we deemed proper to bring them to your Lordship's notice.

307. Mr. Ravenshaw recommended in the first place that the Cavelgars should not be reinstated in their office, nor employed in future on any duties of Police, but that they should receive by way of Pension an allowance equal to 15 per cent of the former receipts respectively, which, calculated on their amount for Fusly 1212 would occasion a disbursement of Star Pagodas 6,575-16-42.

308. His second proposition related to the Taliars or inferior officers of Police employed under the Cavelgars. The authorized emoluments of these persons consist in an allowance termed Sotuntrum and lands held as Service Enams, the aggregate value of which was estimated at Star Pagodas 10,548-30-32, but producing at present no more than Star Pagodas 4,837-19-59, which to each person, on an average gave Star Pagodas 3-42-40 only per annum, and even this scanty provision was stated not to be wholly received by them, a great part of that arising from Sotuntrum being appropriated by the heads of villages on whom the collection of it devolves.

309. Of indigence so extreme, the consequences, we remarked must be obvious. Other means and those too generally unlawful would be resorted to for support. The Collector therefore proposed that the Enams and Sotuntrums should be resumed, and that the Taliars should be employed under the proper officers of Police on a fixed monthly pay of 2 Rupees and a half, at which rate he observed, that the total expense would be nearly the same as the value of the resumed privileges, and consequently the difference between the estimated and present value of those privileges amounting to upwards of five thousand Pagodas constituted the extra expense which would result to Government from the arrangement until the whole of their Enam lands could be brought into cultivation.

PAGODA ALLOWANCES.
To Government, in Cons., 22nd September.

310. Upon these suggestions of Mr. Ravenshaw we requested the orders of your Lordship in Council, and we were informed in reply, that they would be taken into consideration at a future opportunity; in the meantime, your Lordship desired that the Cavelgars might be maintained from the produce of the Cavelly lands, and that such assistance might be extended to the more indigent village watchers from the same funds as they might be considered indispensably to require.

Claim of Mr. Edward Campbell to a remission of rent, and to be allowed a free exportation of Indigo.
See General Report, dated Para. —
From Mr. Ravenshaw, in Cons., 3rd March.

311. In our letter to your Lordship in Council under date the 23rd June 1805, we took notice of an application from Mr. Edward Campbell for a reduction of the rent of his Farm at Chedumbrum. Upon this subject he afterwards addressed us through the Principal Collector in the Southern Division of Arcot, resting his claim chiefly on the plea that, in determining the rent, no allowance had been made for the necessary disbursements on account of Tuckavi and Maramut.

312. The Collector having omitted to offer any opinion either with respect to the general merits of the claim or to the particular amount, if any, which should be remitted, we addressed him for that purpose, and in our letter to your Lordship of the 31st July, we had the honor to submit his reply, in which he favored the pretensions of Mr. Campbell to an abatement of rent equivalent to the remission usually allowed to proprietors of Estates under the permanent system; but Mr. Campbell having already had an allowance made to him of 3½ per cent on account of Charges Collection, Mr. Ravenshaw proposed that the additional remission should be confined to 12 per cent or Star Pagodas 247-20-15, besides a sum of Star Pagodas 27-2-31, the difference between the actual and computed produce of certain Betel gardens in the Cusbah village of Chedumbrum.

327. The allotment of a due proportion of the medium standard produce on the several kuttals or fields according to their relative degrees of fertility was left to the Merassidars, where there was more than one in each village, and where there was one Merassidar only, the allotment was made by himself. But this was meant to be only a temporary arrangement, and before fixing finally the assessment in each field, a particular examination was to be instituted with the view, not to any alteration in the basis of the plan, but to the correction of any defects or inequalities which might have occurred in the detailed application of it.

328. The rates of warum adopted in the formation of the Settlement for Fusly 1215 were the same which had been recommended by the late Collector, approved by Government, and prescribed to Mr. Wallace as the standard to which he was to revert, unless he could adduce satisfactory reasons for again altering them. Those rates averaging 55 $\frac{1}{2}$ per cent, and varying in gradual proportions from 50 to 60 per cent, were founded on the fullest attention to relative fertility of soil and facility of irrigation, as noticed in our Report on the Settlement for Fusly 1214, and more particularly in our letter to the Governor in Council under date the 26th January 1804.

329. The commutation prices of the Government share of the standard grain produce ascertained as above were fixed upon a calculation of the average Sir-car prices of grain in each respective District during the three last years* of the Rajah's Government, and the three first of the Company's; a calculation said to be sufficiently favorable to the Ryot, and as the Collector stated, acknowledged to be such, the price of grain during the former period having been low, and not more than moderately high during the latter.

330. As already remarked the assessment formed upon the principles above described was applied in the first instance to the lands of each village generally, and its particular apportionment on the different fields was left to the concurrent determination of the Merassidars. The Collector informed us that the amount thus allotted as the tax payable on each field had been entered in a Register signed by the Merassidars and Kurnum of each village; that where a Merassidar held one or more fields in one village, the extent of each, and the tax on it were inserted in the puttah which had been granted to him; that where a Merassidar held a portion only of one field or portions of several fields, the proportion of the tax on such field or fields was allotted on the different portions, and the amount thereof, with the extent of each portion inserted in the puttah; that every Merassidar had been furnished with a separate puttah for the land held by him in each village, and that each puttah was regularly stamped, numbered and registered. A form of the Registers of fields, proprietors and teervas of Popanasum village was enclosed in the Collector's Report.

331. Of the total extent of nunjah land in Tanjore comprized in 4,676 villages, the extent brought under cultivation in the last Fusly exclusive of 2,878 valies cultivated as punjah was 83,612 valies, whereof the foregoing plan of Settlement was extended to 72,653 valies comprized in 4,081 villages.

332. For the other villages, in number 595, and containing 10,959 valies of land actually cultivated in the last Fusly, it was found necessary to resort to a temporary Settlement. In 232 villages, comprehending a cultivation of 5,573 valies, this necessity was imputed to an unfavorable season, and consequent impoverishment of the crops; hence the landholders thought that the immediate disadvantage of the permanent plan under such circumstances preponderated over its future beneficial effects. In the remaining villages, to the number of 363, and containing 5,385 valies of cultivated nunjah land, the necessity of resorting to a temporary Settlement was referrible, as in the former case to the scantiness of the crops; the effect, however, though similar

was represented to have proceeded from a different cause, not from any calamity of season, for the season was stated to have been in every respect favorable; but from a wanton neglect of the cultivation on the part of the landholders, whether through indolence, or what appeared more probable, in view to the reduction of the apparent value and future fixed rent of their lands.

333. Justice required that between two cases so dissimilar, a due distinction should be made. Accordingly in those lands which had suffered from a calamitous season, the Settlement was formed upon a correct Estimate of the crops, and the Government share ascertained and commuted as in the lands on which the rent had been fixed; but where the failure of the crops was evidently the result of indolence or design, a reduction of 10 per cent was made in the warum of the inhabitants, and the increased Government proportion of the ascertained actual produce was then commuted at the established rates.

334. Had not some marked distinction of this sort been made, the Collector observed that the introduction of fixed rents into the District would have been impracticable; because none of the inhabitants would have acceded to the risk which the payment of a fixed Revenue necessarily involves, if they saw the full advantage of warum and price held out by the plan granted to those who might insist on the actual state of their crops being assumed for the basis of the Settlement.

335. After having thus afforded a connected view of the plan of Settlement applied to the nunjah lands in Fuslies 1214 and 1215, we proceeded to shew the result thereof as related to the amount of the Jumma in those Fuslies respectively.

336. The total extent of nunjah land cultivated in Fusly 1214 was 71,493 valies, and the Jumma thereon amounted to Star Pagodas 8,37,766 being on an average Star Pagodas 11-30-13 per valy. In Fusly 1215 the total extent of nunjah land brought under cultivation was 83,612, and the Jumma thereon amounted to Star Pagodas 7,98,453, making the average assessment per valy Star Pagodas 9-23-6 $\frac{1}{2}$, or a difference of 18 $\frac{1}{2}$ per cent in favor of the landholder under the latter mode of Settlement.

337. The comparison between the Settlements of Fuslies 1214 and 1215 was however rendered less unfavorable to the latter, by separating the amount of the fixed rents from those to be considered as only temporary.

338. The operation of the system of fixed rents as before stated, was extended to 72,653 valies only a yielding Jumma of Star Pagodas 7,27,960, or Star Pagodas 10-0-66 per valy which reduced the difference to 14 $\frac{1}{2}$ per cent below the average assessment per valy in Fusly 1214.

339. The temporary Settlement arising from the poverty of the crops as before explained, was applied to 10,959 valies, and yielded a Jumma of Star Pagodas 70,492, giving an average assessment of Star Pagodas 6-18-12 $\frac{1}{2}$ per valy. The Collector calculated that with respect to the lands thus temporarily assessed, a sacrifice had necessarily been made of Star Pagodas 50,000 at the least; but unless he included in the calculation the extent of nunjah land cultivated as punjah, it appeared to us that the loss could not have been more than Star Pagodas 39,313-11-14, viz, the difference of assessment on 10,959 valies between Star Pagodas 10-0-66, and Star Pagodas 6-18-12 $\frac{1}{2}$ per valy.

340. Before we proceeded to offer a few general remarks with respect to the principle of the Settlement established in the last Fusly, we took notice of the other items of Land Revenue, the chief of which under the general denomination of punjah, includes nunjah land cultivated with dry grain called Vial punjah, Baugayet or garden land formerly classed with the Swarnadayem; lands occupied by topes; and punjah land particularly called Teddul punjah.

341. The Vial punjah, of which were cultivated 2,878 valies in the last Fusly was considered generally to be capable of bearing half the assessment on lands of a similar description in the same village, but which were cultivated with paddy, the total assessment on the Vial punjah in Fusly 1215 was Star Pagodas 9,586 or Star Pagodas 3-13-70 per valy.

342. In Fusly 1214, the tax on Baugayet or garden land, which in the three years immediately preceding had been levied at one general rate of 5 Pagodas per valy was altered, and the rates of assessment resorted which obtained in Fusly 1210; these varied according to the description of produce from 5 to 33 Pagodas per valy. The extent of garden cultivation in Fusly 1214 was 2,189 valies, and the assessment Star Pagodas 16,542 being on the average Star Pagodas 7-23-23 per valy.

343. This mode of assessment your Lordship disapproved as radically defective, affording no encouragement to agricultural speculation; but on the contrary, as having an evident tendency to repress the cultivation of any other production, than those immediately conducive to human subsistence. Accordingly in the last year, the Baugayet land was assessed, not with reference to the articles cultivated, but exclusively with reference to fertility of soil and capacity of production under ordinary cultivation. The extent of Baugayet land cultivated in Fusly 1215 was 2,029 valies, and the assessment upon the above principle amounted to Star Pagodas 10,713, averaging Star Pagodas 5-11-60 per valy.

344. The tax on fruit trees, also restored by Mr. Wallace, and which in Fusly 1214, produced a Revenue of Star Pagodas 11,251, was under the same instructions from your Lordship in Council directed to be abolished. All single trees and sundry fruit trees referred to by your Lordship were consequently left free from assessment, and the lands occupied by topes were charged with a rent proportionate to their fertility and to the assessment on punjah land of the same class under grain cultivation. The extent of tope land was 1,025 valies, and the Revenue thence derived amounted to Star Pagodas 1861 or 1-34-19 per valy.

345. The assessment on Teddul punjah land, as well as on punjah land of the other descriptions was calculated in the last Fusly at the usual proportion of two-fifths or 40 per cent of the gross produce, but that produce instead of being taken as in Fusly 1214 by Estimate, was computed by classification and reference to the produce of former years, and the taxable proportion, instead of being commuted as in the preceding Fusly at the current village prices, was commuted at an average of the prices of the different sorts of punjah grain in the last three years. The total extent of Teddul punjah land cultivated in the last year was 29,478 valies, and the assessment thereon was 59,587 Pagodas or Pagodas 2-0-72 per valy.

346. In the Report on the Settlement for Fusly 1214, the assessment on Vial punjah, though calculated at the rate of 50 per cent of the produce, was blended with the assessment on Teddul punjah. The extent of both brought under cultivation in that year was 31,254 valies, and the Jumma thereon, Star Pagodas 77,070 or

Star Pagodas 2-19-45 per valy. If for the sake of comparison the Vial and Teddul punjah under cultivation in the last year were added together, the extent would be found to be 32,356 valies, the Jumma thereon, Star Pagodas 69,173, and the average assessment per valy Star Pagodas 2-5-63.

347. Inclusive of Baugayet, tope land, Vial and Teddul punjah, the total extent of punjah land cultivated in Fusly 1215 was 35,412 valies, and the amount of the Jumma thereon was Star Pagodas 81,749.

348. The Collector remarked with respect to the punjah lands, that although a classification of them had taken place, which, in some instances was attended to in forming the Statement for the last Fusly, he thought that a more correct survey of them by persons specifically nominated for the purpose would be necessary, previously to the tax on each field being declared fixed. Measures, he informed us, had accordingly been taken for a revision of the late classification of the punjah land, and as their extent was comparatively inconsiderable, he anticipated the completion of the work in about three months from the date of his Report.

349. Having concluded the foregoing comparative view of the Settlement of the nunjah and punjah lands in Tanjore for Fuslies 1214 and 1215, each description separately from the other, we proceeded to draw general comparison between the total cultivation and total Jumma in those Fuslies respectively.

350. In Fusly 1215 the total extent of nunjah and punjah* land under cultivation was 1,19,024 valies, and the total Jumma thereon Star Pagodas 8,80,203 giving an average assessment of Star Pagodas 7-16-48 per valy. To this sum was to be added the amount derived from lands partly alienated or the Revenues of which had been fixed by Sunnuds from the late Government, as more particularly explained in the Collector's Report, the amount of these favorable and fixed assessments in the last Fusly was Star Pagodas 23,564, making the total Land Revenue of Tanjore for Fusly 1215 Star Pagodas 9,08,767.

* Including Baugayet and Topes.
Nunjah..... 83,612.
Punjah..... 35,412.
1,19,024

Per Madras Cawnie, Star Pagodas 1-18-65.
See Collector's Report, Paras. 52 to 56.

Nunjah 8,27,766
Punjah 77,973
Baugayet 16,542
Star Pagodas ... 9,31,388

See Report of the Board on the Settlement of Fusly 1214. Para. 30.

352. It will have been observed, by the course of the foregoing detail that the rate of assessment on punjah land was somewhat lower in Fusly 1215 than in the year preceding, but that the difference, allowing for the increased extent of Vial punjah in 1214 was not considerable, the loss arising in Fusly 1215 from the modification of the assessment on Baugayet and tope land amounted to 15,000 Pagodas; on the other hand, it was seen that the cultivation of the last year considerably exceeded that of Fusly 1214. Yet there was a diminution of Land Revenue to the extent of Star Pagodas 62,710.

	Fusly 1214.	1215.
Baugayet	16,542	10,713
Topes	11,251	1,815
	27,793	12,528
Difference		15,215

353. This led us to the consideration of the principle of the Settlement established in Fusly 1215. Before entering upon it, we request your Lordship's attention to the Statement No. 5, and to the Collector's remarks with reference to that Statement.

See Report of the Collector, Paras. 68 to 88.

354. It contained a comparative account of the cultivation, produce, warum and Jumma for Fuslies 1210, 1211, 1212, 1213, 1214 and 1215. It was defective however, as blending throughout, the nunjah with the punjah, under the several heads above stated, which should have been discriminated in order that the grounds of the Settlement of each description of land might be viewed with its own separate result; in other words, we wish to have seen the nunjah cultivation and produce of Fuslies 1210, 1211, 1212, with the average of that produce per valy applied to the nunjah cultivation of Fusly 1215, the different rates of nunjah melwarum and Sircar prices, and the total nunjah Revenue in those Fuslies respectively. As however the punjah lands yield comparatively but a small proportion of the Revenues of Tanjore, and as the principle upon which they were assessed had undergone no material change, their separation from the nunjah lands in the statement alluded to was of no great consequence since though the totals would have been different, the relative results would have been nearly the same.

355. By this account the cultivation of Fusly 1215 exceeded that of Fusly 1210 to the extent of 5,807 valies, whilst the Land Revenue of last year fell short of that of Fusly 1210 in the sum of Star Pagodas 4,00,353.

356. The produce of Fusly 1210 exceeded, indeed, that of any year on the Madera records of Tanjore. In that year, the inundations of the Cavery were seasonable and ample, the periodical rains moderate and frequent, all the industry of the people was brought into exertion, the cultivation was extensive and the crops productive, the produce average, 185 cullums or 480-3 Madras mercals per valy; the produce of Fusly 1211 appeared to have been that of a moderately good season; the average per valy was 154 cullums or 398-7 $\frac{1}{2}$ Madras mercals:—in Fusly 1212, one of the worst seasons known in Tanjore, the produce per valy averaged 119 cullums or 308 Madras mercals.

See Collector's Report, 8th September 1805. Paras. 11 to 18.

357. Thus from the average produce of three consecutive years having all the diversity of different climates in point of season and produce was deduced, the standard medium produce applied to the cultivation of Fusly 1215, viz, 152 cullums or 395 $\frac{1}{2}$ Madras mercals per valy.

Fusly 1210	...	480-3
Fusly 1211	...	398-7 $\frac{1}{2}$
Fusly 1212	...	308-..
		395- $\frac{1}{2}$

358. The difference between this medium standard, and the actual produce of Fusly 1210 was one cause of the above stated diminution to the amount of Star Pagodas 2,59,000, and the decrease of melwarum in the last year averaging 13 per cent below the high rates of Fusly 1210, was the other cause to the amount of Star Pagodas 1,87,575. The aggregate of these two sums is Star Pagodas 4,45,777 which would have been the actual difference between the Jummas of Fusly 1210 and 1215, but for the increased extent of cultivation in the latter year already noticed, superadded to a small increase, about 3 per cent in the average commutation prices established in the last year above the average Sirkar selling prices in Fusly 1210.

See Collector's present Report, Para. 80. See Statement No. 5. Collector's Report Para. 81.

See Statement.

359. According to the calculations of the Principal Collector, the Land Revenue of Fusly 1215 was less than that of Fuslies 1210, 1211 and 1214, in the proportions of 30, 2 and 6 per cent respectively; whilst it exceeded that of Fusly 1212 and 1213 severally in the proportions of 14 and 24 per cent, and it fell short of the average Land Revenue of the preceding five years about 4 per cent.

360. This result the Collector informed us was less than the greatest Revenue which Tanjore had of late years produced, only in consequence of the necessary adoption of moderation with regard to the fertility of the lands, the Government proportion of their produce, and the valuation of that proportion.

361. The rates adopted for that valuation exceeded the Government selling prices of Fusly 1210 by 3 per cent and those of Fusly 1211 by 9 per cent; but they were less than the prices of Fusly 1212, 1213, and 1214 by 25, 16 and 9 per cent, the average decrease below the last five years was 11 per cent.

362. The loss occasioned by the alteration in the rates of warum required little explanation, the rates which obtained in Fusly 1210 were confessedly too high, and those now established as one of the basis of a fixed money rent were formed upon the principle of an equal distribution between Government and the Ryot, modified by attention to local circumstances. These rates, though certainly more favorable to the Ryot, than higher rates would be in countries less fertile than Tanjore could not, we thought be considered more than he is justly entitled to. They had moreover already undergone mature discussion, and been adopted upon the authority of Government. It was stated by the Principal Collector that by the adoption of these rates, the decrease in the Government share of the produce in Fusly 1215, below that of Fusly 1210 was 13 per cent, below that of Fusly 1211, and 12,12 7 per cent, below Fusly 1213 about $\frac{1}{2}$ per cent and below Fusly 1214 it was 3 per cent.

363. With regard to the medium standard produce, we were first to observe that the proposition on which it was founded was one of several submitted by the Collector in his Report under date the 8th September 1805, which had for its object the establishment of quinquennial leases; we considered that letter as exclusively referring to our Circular orders under date the 27th December 1804, accompanying the Oude Regulation, which orders were afterwards superseded accordingly in conveying to the Collector our sentiments with those of your Lordship in respect to his Settlement for Fusly 1214, we thought it sufficient to acknowledge the receipt of his letter abovementioned, informing him that the previous orders of the Board to establish a fixed land tax on each field, and to form separate engagements by puttahs for the occupation of land with each Ryot must be carried into execution on the principles already laid down, and an order to ascertain the correctness of the Survey of the land and moderation of the land tax, it was expedient that for the present, the Settlement should be annual, not on lease.

From Govt., dated 9th; in Cons., 19th August 1805.

To Mr. Wallace, in Diary Cons., 6th January 1806.

364. The Collector in his answer to this letter observed that the silence of the Board regarding the points submitted by him under date 8th September relative to the grain standard, commutation price, &c. led him to conclude that there did not exist any objection to their adoption.

From Mr. Wallace, in Cons., 16th January.

365. As the season was then considerably advanced, and as on reverting to the propositions alluded to, they were considered upon the whole to be reasonable, "we authorized him to be guided thereby in regulating the Settlement for the current Fusly."

To Mr. Wallace, in Diary Cons., 20th January.

366. The original plan was connected with a proposition for modifying the Swatunterams whereby Government were to be relieved from any expense on account of agricultural and other charges to the amount of about 11 $\frac{1}{2}$ per cent; it was also proposed that the Merassidars should bear a proportion of the expense of executing and repairing the works necessary for ensuring a full supply of water to the country. With reference to these propositions, we informed the Collector, that under the system of money rent all demands on the Ryot were to be consoli-

dated, and that any deviation from this simple and uniform system was considered to be inexpedient.

367. By the Report of the Collector under discussion, it appeared that the medium produce including the produce of the villages in which the mean produce could not be taken, amounted to 86,898 garces, being short of that of the most favorable year known in Tanjore by 18 per cent of that of Fusly 1211 by $1\frac{1}{2}$ per cent. It exceeded that of the three subsequent years in the ratios respectively of 7,346 and 11 per cent.

368. One of the reasons of the Collector for recommending that the Settlement should be quinquennial was, "in order that at the termination of it the eligibility of the Settlement might be fully ascertained by the annual result during five years before it should be rendered permanent, and that such alteration and amendment might be made before it was declared so, as experience might shew to be necessary." We were therefore at a loss to conceive how the Collector could

have thought himself at liberty to declare as it appeared he had

done that the application of the principles above detailed to the extent of annual cultivation would be the permanent rule of assessment.

369. If the orders of the Honourable Court of Directors had permitted the conclusion of a permanent land rent for Tanjore without previous reference to them, the application at once of the principles herein discussed not as in the late year to the extent of cultivation but to the extent of arable land in the possession of each Merassidar, whether cultivated or not, would, we observed, have afforded a result more certain and satisfactory, and we were inclined to believe, not far from the standard at which the variable Revenue of this Province should be permanently fixed.

370. An extensive cultivation and abundant harvest have often in this Province had the effect of reducing the collections. The price of grain rather than the quantity of it has generally decided the amount of the Revenues of the year a failure of the rains in the contiguous countries, occasioning in them a scarcity raises the price of the grain and the amount of the Revenues of Tanjore, whilst its rivers seldom fail to yield its annual crops.

371. We annexed a Statement of the produce, price and collections of the Soubahs of this Province for a series of years, merely for the purpose of elucidating these observations, and of remarking that to postpone the permanent assessment of the Revenue, with the hope of ascertaining with greater precision the fertility, and increasing to the utmost the produce of this country might have the effect of retarding its permanent welfare, probably without increasing its actual Revenue.

372. It is true, we observed, that the present mode of administering the Revenues of Tanjore the opening of our markets, the abolition of our transit duties and the removal of all restraints, on commerce throughout our territories must have given a value to the produce of this country which it had not before; but this we thought would only in some degree diminish the effects of the causes above alluded to.

General Comparative Statement of the Tanjore Revenue under the Rajah and Company's management deducting Surammaniam and other Grants.

Years.	Total Produce in Paddy.		Circular or Rajah's share.	Average price.	Paddy Revenue.		Chillary Cooda-thul or Paddy Tax.	Total Paddy Revenue.		Tribute for Dry Grain including Potocottah mine-taxes and customs, &c.		Total Collections.	Remarks.
	Cultivators.												
1776	91,22,385	3	0 50,81,313	11	7,15,469	14	70	7,77,157	21	0	1,83,041	7	0
1777	1,22,23,901	4	1 08,11,733	8	5,96,405	2	32	6,77,180	3	32	1,78,220	2	32
1778	1,21,73,746	8	1 07,81,882	11	5,37,594	21	43	6,17,719	15	33	1,76,791	1	33
1779	1,14,26,569	6	0 83,65,762	0	7,47,848	7	0	8,24,291	40	27	1,77,375	0	27
1780	1,10,09,085	2	0 66,30,452	8	4,78,071	1	43	5,56,217	40	29	1,77,379	3	24
1781	15,00,807	10	0 11,07,567	0	2,71,901	11	5	3,38,594	15	35	30,310	2	6
1782	15,63,122	2	0 8,73,258	3	5,82,172	7	0	5,35,315	30	50	1,73,170	22	25
1783	43,60,911	10	0 24,32,102	0	5,00,713	18	65	5,31,227	2	32	1,75,941	31	57
1784	60,87,473	5	0 33,85,368	2	5,97,268	1	77	6,39,150	33	21	2,09,256	21	35
1785	74,54,397	8	1 43,31,231	5	4,95,836	4	47	5,46,099	18	47	2,23,107	13	45
1786	60,01,311	2	1 40,55,304	7	4,15,138	4	12	4,64,961	39	22	2,00,338	32	47
1787	75,27,956	1	1 43,49,894	0	4,49,929	39	47	4,99,854	22	60	1,95,095	34	1
1788	74,96,538	1	1 41,52,715	2	7,49,109	24	5	7,98,239	20	10	1,67,472	12	11
1789	81,08,306	8	0 44,51,190	5	6,50,845	28	43	7,02,488	10	5	1,78,773	37	76
1790	91,19,863	0	1 50,44,416	8	6,50,554	0	52	7,08,292	12	46	1,93,902	27	45
1791	91,19,863	0	1 50,44,416	8	7,90,272	39	52	8,48,711	3	71	1,99,866	4	72
1792	92,44,248	11	0 51,14,044	5	8,94,479	2	67	9,54,362	1	52	1,99,883	41	64
1793	1,00,29,365	0	1 55,45,337	0	8,81,032	19	46	9,45,655	5	45	1,75,400	29	0
1794	97,11,762	6	0 64,02,207	4	5,86,942	22	25	6,53,630	14	62	1,92,716	23	50
1795	1,04,16,746	4	0 57,90,504	8	4,54,141	28	78	5,23,971	0	43	2,14,913	28	13
1796	1,03,23,326	5	0 57,78,679	11	4,92,281	7	17	5,62,679	7	8	2,11,103	27	11

373. Reverting to the Settlement established in the last Fusly, the Collector, we observed,

remarked in one part of this Report that had it been practicable to have

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established the plan universally, that is, had no loss accrued on those

lands where the crops proved extremely deficient, the Land Revenue would certainly not have fallen short of nine lacs and a half of pagodas, but taking this to be the amount of the Land Revenue on a cultivation so extraordinarily extensive as that of the last year, it was obvious that on a cultivation not exceeding that of Fusly 1212, or 1213, the Land Revenue upon the principles adopted for the Settlement of the last Fusly, would not be much more than six lacs of Pagodas.

374. With these results before us we were constrained to confess that the last years Settlement as a temporary one, appeared to us to be too unfavorable to Government; we were therefore of opinion that some modification of the grounds of that Settlement, or of the application of those grounds, was necessary and after being honored with your Lordship's orders we informed your Lordship that we intended to issue instructions to the Principal Collector for that purpose.

375. We were duly impressed with the necessity of proceeding with caution in determining the ultimate assessment to be fixed on the lands of this Province, a caution which became the more incumbent when we adverted to the particular manner in which it had been inculcated by the Honorable Court of Directors.

376. We concluded this part of our Report with the following Comparative Statement of the Jumma of Tanjore for Fusly 1214 and 1215, inclusive of Land Rent, Licenses, Customs and Salt.

Fusly 1214.										Fusly 1215.										Increase in Fusly 1215.									
Land Rent.			Licences.			Customs.			Salt.			Total.			Land Rent.			Licences.			Customs.			Salt.			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.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.		
Principal Collect- ors Division..	2,79,299	20 50	1,967	17 9	3,500	0	...	...	...	2,84,766	37 59	2,45,693	6 44	1,991	9 41	6,249	5 45	...	...	...	...	3,53,938	21 50	3,005	38 21	34,739	12 30		
Manargoudy do..	2,09,303	22 44	2,977	39 38	3,755	0	600	0	...	3,06,633	19 72	2,66,048	13 8	2,515	23 79	6,711	33 82	27,623	23 75	...	...	3,02,699	12 34	37,040	0 42	41,376	8 0		
Mayavaram do..	3,11,093	35 29	3,300	0 41	7,745	0	200	0	...	3,22,338	35 70	3,35,943	20 11	2,882	27 18	13,026	10 14	2,350	0	...	...	3,54,802	15 43	42,481	38 42	10,018	16 69		
Total...	8,89,695	36 43	8,945	14 78	15,000	0	800	0	...	9,13,741	9 41	8,47,681	39 63	7,359	20 68	26,537	7 11	29,873	23 75	...	...	9,11,635	7 47	84,027	35 25	86,133	37 19		
European Possession. Nagore, included in the Principal Collector's Divi- sion. ...	72,698	8 27	1,839	15 33	21,000	0	400	0	...	95,937	18 65	51,440	10 75	1,950	35 0	21,250	36 35	1,700	0	...	...	76,401	10 30	3,701	30 33	23,237	17 68		
Devicottah do. Mayavaram do.	3,823	26 76	...	...	...	...	8	0	...	3,831	26 76	4,926	31 64	...	...	...	...	50	0	...	...	4,976	31 64	1,145	4 68	...	...		
Carical do. do.	5,260	14 1	576	11 70	4,000	0	240	0	...	10,070	25 71	4,715	8 16	835	10 40	4,500	0	3,600	0	...	...	13,650	18 56	4,116	40 50	545	5 65		
Grand Total..	9,71,477	38 67	10,661	0 23	40,000	0	1,448	0	...	10,23,566	39 13	9,08,767	6 56	10,175	23 18	52,338	1 46	35,383	23 75	...	...	10,06,664	14 37	92,993	36 16	1,09,916	18 72		
Fusly 1214.										Fusly 1215.										Increase.		Decrease.		Deduct Increase...		Nett Decrease...			
ABSTRACT.										ABSTRACT.																			
Land Rent ...	9,71,477	38 67	9,08,767	6 53	...	...	...	62,710	32 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Licences ...	10,661	0 26	10,175	24 18	...	...	...	485	18 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Customs... ..	40,000	0 0	52,338	1 46	12,833	1 46	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Salt	1,448	0 0	35,383	23 76	33,895	23 75	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Total..	10,23,566	39 13	10,06,664	14 37	46,273	25 41	63,196	8 17	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
										Deduct Increase...										46,273 25 41									
										Nett Decrease...										16,922 24 56									

377. The decrease of land rent amounting to Star Pagodas 62,710-32-9 had been already sufficiently explained, the decrease under the head of licences Star Pagodas 485 was inconsiderable, it arose principally on the articles of Arrack, Saltpetre and Chayroot, the increase of Revenue from the Customs amounting to Star Pagodas 12,338-1-46 was attributed to the improved state of commerce, and the increase of Revenue from salt was ascribable to the operation of the monopoly. The items of increase being deducted from those of decrease left as the nett decrease Star Pagodas 16,922-24-56.

378. The extra Revenue of Fusly 1215 was estimated at Star Pagodas 13,000, and the batta or gain by exchange, at Star Pagodas 30,000, the joint amount of these sums exceeded the receipts under the same heads in Fusly 1214 by the sum of Star Pagodas 21,000.

TRICHINOPOLY.

379. Although on examining the accounts of the cultivation and Land Revenue of Trichinopoly for the last, in comparison with those of the preceding Fusly, we discovered apparent inconsistencies in the Principal Collector's Report which would render necessary a further reference to him we thought it advisable not to delay our address, for the result of the proposed reference, but to make the explanations which we might receive, the subject of a future communication.

380. The following is an Abstract Statement of the Cultivation and Land Revenue in Fuslies 1212, 1213 & 1214 according to the accounts submitted with the Reports on the Settlements for those Fuslies respectively.

Abstract.

	Nunjah.		Punjah.		Total.		Jumma.	
	Cawnies.	Gs.	Cawnies.	Gs.	Cawnies.	Gs.	S. Pags.	F. C.
Fusly 1212....	1,38,557	95 ¹³ / ₁₆	2,89,558	17 ³³ / ₁₆	4,28,116	13 ⁴ / ₁₆	5,25,648	25 15
" 1213....	1,46,942	49 ³³ / ₁₆	2,98,857	12 ⁵³ / ₁₆	4,45,799	61 ¹⁹ / ₁₆	5,61,926	12 47
" 1214....	1,43,940	87 ³ / ₄	3,12,257	82 ¹⁰¹ / ₁₆	4,56,198	70 ⁶¹ / ₁₆	5,59,447	*2 15

381. Complaints having been urged by the ryots in some of the Talooks against the Settlement for Fusly 1214, as formed by Mr. Kinloch, a particular examination was instituted under the personal direction of the present Principal Collector, for the purpose of ascertaining the extent to which there might exist fair claims to remission and the result was reported to your Lordship in our letter of the 5th November last.

To Government, in Diary Cons., 7th November 1805.
See Board's letter here quoted and letter from Mr. Wallace 22nd August.
In Cons., 5th September 1805.
Para. 42.
From Government, dated 9th November 1805.
In Cons., 2nd Jany. 1806.
To Mr. Wallace, 3rd Diary Cons., 6th January.

382. The sum total of remission from the Settlement for Fusly 1214, your Lordship was informed amounted to Star Pagodas 53,195-35-21 thereby reducing the Settlement of the Land Revenue from the amount first reported, viz., Star Pagodas 5,59,447-2-15 to Star Pagodas 5,06,251-11-74, at which amount it was confirmed by your Lordship in Council, and that confirmation communicated to the Collector.

383. In the same letter, we mentioned the Balance outstanding on the 31st July, viz., Star Pagodas 55,103-22-21 exclusive of the proposed remission, the collection of which Mr. Wallace (for reasons considered to be satisfactory,) recommended to suspend for a short time. He stated that the whole of this Balance would be collected within the month of October and informed us that its liquidation had then already commenced.

384. In his last Report the Land Revenue of Trichinopoly for Fusly 1214 was stated at Star Pagodas 4,83,362 only, and the remissions at Star Pagodas 50,130, making the actual amount of the Settlement for that year no more than Star Pagodas 4,33,232. The Land Revenue of Fusly 1215 was stated to have been settled at Star Pagodas 4,86,111, and the difference in favor of the latter year was consequently shewn to be Star Pagodas 52,879.

385. We subjoined a Comparative Statement between the Jumma of Fuslies 1214 and 1215 abstracted from the account furnished by the Collector, and comprising Land Rent, Licenses, Customs and Salt. According to this Settlement the nett increase in the last year after deducting the decrease under the head of Licenses and Customs amounted to Star Pagodas 49,511-28-48.

	Fusly 1214.			Fusly 1215.			Increase.			Decrease.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Land rent ...	43,232	7	50	4,86,111	17	24	52,879	9	54	...	...	...
Licenses ...	25,168	20	5	24,487	13	32	...	...	...	681	6	53
Customs ...	21,958	19	45	19,172	3	12	...	...	...	2,786	16	33
Salt ...	423	28	0	523	28	0	100	0	0	...	...	...
Total...	4,80,782	33	20	5,30,294	19	68	52,979	9	54	3,467	23	6
Deduct Decrease...							3,467	23	6			
Nett Increase...							49,511	28	48			

386. The principal cause of the difference above alluded to in the Land Rent of the two Fuslies, though not mentioned by the Principal Collector, we observed to be the annexation to the Southern Division of Arcot of the Talooks of Munnargoody and Chellumbrum conformably with the orders of your Lordship in Council of 16th April 1805, but even after this adjustment in the accounts was made, there still remained a difference unexplained of Star Pagodas 7,522-0-79, as your Lordship will have observed by the following Statement.

Star Pgs.	F.	C.	
5,59,447	2	15	Land Revenue Trichinopoly for Fusly 1214 per Collector's Report, 1st April 1805.
Deduct...	53,195	35	21 Remission sanctioned by Government, 9th November 1805.
5,06,251	11	74	Actual Revenue of 1214 do. do. do.
Deduct...	65,497	3	25 The Land Revenue of Mannargoody and Chellumbrum, Fusly 1214.
4,40,754	8	49	Apparent Land Revenue of Trichinopoly for Fusly 1214 deducting Mannargoody and Chellambrum.
Deduct...	4,33,232	7	50 Settlement as lately stated by Collector.
7,522	0	79	Difference unaccounted for which reduces the increase above mentioned of Star Pagodas 49,511-28-48 in favor of Fusly 1215 to Star Pagodas 41,989-27-49.

387. The inconsistency to which we adverted applied also to the extent of cultivation. For this, however, we could in part account. In stating the extent of cultivation, it had heretofore been usual to enter twice the lands producing a second crop, but Mr. Wallace on the present occasion departed from this rule, no part of his Report or of its accompaniments shewed the extent of land brought a second time under cultivation; he merely stated the nunjah cultivations to have been 91,141 cawnies, and the punjah cultivation 248,534 cawnies, total 3,39,675 and informed us that the cultivation in Fusly 1214 was 3,20,452 cawnies, only making a difference more in Fusly 1215 of 19,223 cawnies.

Para. 131.

388. With respect to the principles of the Settlement of Trichinopoly, your Lordship was already informed that the assessment on the nunjah lands had for its basis a grain standard deduced from the produce of 6 years, one-half of which was commuted for money at rates calculated according to the selling prices of the different Districts; the Jumma of the punjah lands was derived from the teerva fixed thereon in Fuslies 1212 and 1213.

Nunjah Jumma, Star Pags. 2,57,901.

Punjah lands, Star Pagodas 2,08,169.

389. The whole of the nunjah and punjah lands of Trichinopoly, the Collector informed us had been classed according to their different gradations of soil and fertility, and puttahs issued to every individual landholder paying Revenue to Government. The classification, however, having been performed by the Curnums, a revisal thereof as well as the teervas and measurement of the lands, the Collector deemed to be indispensably necessary, previously to declaring the assessment to be fixed. He stated that measures had already been taken for this purpose and would, he thought, be completed before the expiration of the year.

390. The grounds assumed for the basis of a fixed assessment on the nunjah lands of Trichinopoly had before received your Lordship's sanction.

391. We were here led to advert to the impolicy in cases where fixed rents are established of allowing remissions on lands occupied and cultivated, but proving more or less unproductive. In Fusly 1214 the sum of Star Pagodas 29,636-6-33 was relinquished to the inhabitants of Trichinopoly on account of lands which had been only partially productive, but it must be obvious, we observed, that if this rule should be adhered to, the inhabitants would be exposed to no risk, and that the sacrifice made by Government in consideration of risk, and with the view of ensuring a fixed moderate rent, would be unavailing.

Letter to Government, 5th November, in Diary Cons., 7th November 1805. Paras. 6 and 7.

392. In forming the Settlement for the last year, various taxes agricultural, professional and personal were abolished. The particulars were contained in Statement No. 7, and the amount was Star Pagodas 4,770, as all demands on the Ryot are by the operation of the system of fixed rents proposed to be consolidated; the abolition of the agricultural* taxes was proper, but the professional taxes, as not affecting the Ryots should not have been abolished without authority; as however they were represented to have been burthensome, and to have been levied on no regular principle, and as moreover, their amount was inconsiderable, we could not disapprove the measure.

* Star Pagodas 2,635-29-54. Star Pagodas 2,074-40-72.

393. The Collector informed us that in the low Districts of Trichinopoly, a tract of land comprising 52,100 cawnies is held at a fixed Revenue called Putcut. In what manner, or by what authority the assessment on these lands was calculated and fixed, the Collector stated could not now be ascertained; it is certain, however, he observed that they are very favorably assessed, and being held by possessors of villages paying swarnadayam or ready money taxes, he did not think it advisable to relinquish these until the lands be regularly surveyed, and assessed like other lands

Conand. Vettoocutty and Lauigoody.

of the same soil and fertility. This arrangement he informed us would be concluded in the course of the Fusly.

394. Considering that tenures of whatever kind should not be inconsiderately disturbed, we deemed it proper to apprise him that further explanation was necessary to satisfy us as to the propriety and expediency of the measure proposed.

To Mr. Wallace, in Diary Cons., 28th July 1806.

395. It has been already noticed that a part of the nunjah lands in Trichinopoly yields a double crop, and the second termed the Vaulan crop is reaped partly at the end of one Fusly, and partly at the commencement of the next, at the usual period of forming the Jumma, it is difficult to ascertain the extent of land, which it may be found practicable to prepare for a second crop; still less, what proportion of the crop may be reaped within the Fusly. For these and other reasons, the Collector† stated it to be indispensably necessary that the Settlement for the Vaulan crops should be retrospective, and consequently that the Jumma thereon should be brought to the account of the year in which the reaping of the crops is completed, not of that in which they are sown.

Aunty Vaulan. Andy Vaulan.

† See his Report, Paras. 97 to 112.

396. We objected to this proposition on a former occasion under the idea that when the permanent Settlement was established some in convenience might arise in the event of estates being attached for arrears from the circumstance of the interest of the defaulter being continued beyond the limits of the Fusly, whether this objection should be continued to have any just foundation, the further reasons urged by the Collector induced us to forego it, and to recommend accordingly that authority might be granted for transferring the Jumma of the Vaulan crops entered in the accounts of the Settlement for the last Fusly to those of the Settlement for Fusly 1216.

139 to 164.

397. To the concluding paragraphs of the Collector's Report, as involving a subject apparently of serious importance, we requested the particular attention of your Lordship in Council.

398. It was stated that previously to the year 1802, the Cavery, once filled, which generally took place in the month of June, was seldom known to become dry in Tanjore until the following February, and in Trichinopoly until some weeks after; but that in the three subsequent years, particularly in 1802 and 1803, the floods after coming down with little variation as to time or quantity and raising the highest expectations of an abundant crop suddenly subsided; in the lower parts of the country they were in a few days reduced to an insignificant stream, and in the lands situated upon a higher level they were soon entirely absorbed and a bed of dry sand only remained.

399. The consequence of this failure in the ordinary supply of water had been an aggregate loss of Revenue, according to the Collector's Estimate of no less than five lacs of Pagodas in the three years abovementioned, and its cause was stated upon credible information to be the repair of all the old, and the construction of some new river works within the Territory of Mysore.

400. Other works of great magnitude, the nature of which was fully described by the Collector were represented to be in the contemplation of the Government of Mysore, and which if carried into execution, would have the effect of depriving the countries below the ghauts of a great portion of the source of fertility and wealth which for ages past they have derived in the waters of the Cavery.

401. Whatever the injury which the Company's Districts might have already sustained, or might sustain in future, in consequence of the repair of old river works in Mysore, your Lordship,

we presumed would be disposed to concur with the Collector that in justice to the Rajah's Government, the measure could not be opposed; on the other hand justice to the Company, we observed, would seem equally to require that no new works should be erected which might prove detrimental to their interests, for what between independent states would afford a fair and legal ground for remonstrance, must we imagined, no less serve in this case as a test of the reciprocal rights of two Governments so intimately connected as those of the Company and Mysore.

402. Having thus brought to a close the several subjects discussed in the Collector's Report, we had much pleasure in requesting your Lordship's attention to the testimony which he bore to the zealous and useful services of the three subordinate Collectors, Messrs. Young, Watts and Cotton.

403. We had taken occasion to require from Mr. Wallace a copy of his instructions to these gentlemen and of their Reports to him on the Settlement of their respective Divisions, which documents we transmitted with our address for the further information of your Lordship in Council.

To Mr. Wallace, in Diary
Cons., 28th July 1806.
From do., in Cons., 18th
September 1806.

404. Our Report on the Settlement of the Revenues of Tanjore and Trichinopoly as above recited in detail, is under the consideration of your Lordship in Council.

405. We received under date the 23rd November last, through the channel of the Chief Secretary to Government, a copy of a letter from the Resident at Tanjore, respecting the proposed commutation of the Revenue derived from Salt, Customs and other sources at different Ports on the Coast of Tanjore, and appropriated to the support of five several chuttrums under the authority and control of the Rajah and his family.

See last Report, Para. 446;
in Cons., 2nd December 1805.
Indemnity to the Rajah of
Tanjore in lieu of Revenue
derived from Salt, Customs,
&c., at different Ports.

406. Your Lordship in Council having been pleased to direct that the Statements furnished by the Resident, of the revenue of each chuttrum for the last six years should be taken as the basis of the proposed commutation, we instructed the Collector to be guided thereby in his arrangements for the transfer of an equivalent in land, and we had the honor with our address of the 19th June last to enclose for your Lordship's information a letter from Mr. Wallace on the subject.

To Government, in Diary
Cons., 23rd June.
From Mr. Wallace, in Cons.,
9th June.

407. The former Revenue of the chattrum amounted altogether to 12,966 Chuckrums or Star Pagodas 5,402, and the Revenue of the twenty-three villages proposed to be assigned for the future support of the chuttrums amounted on an average, taken for the last five years to 13,200 Chuckrums or Star Pagodas 5,500 exclusive of Shotrium rent, leaving a difference in favor of the chuttrums of 234 Chuckrums or Star Pagodas 97, a sum inconsiderable in itself, but which the Collector observed was counterbalanced by certain privileges attached to the chuttrums and not included in the calculation of their Revenues.

408. In Statement No. 6 forwarded by the Collector were shown the names of the villages proposed to be assigned to the different chuttrums and the extent of arable and waste land in each, and we recommended that Sunnuds in confirmation of the tenure should be prepared accordingly, excluding the land held in Shotrium, which we remarked would continue, as heretofore, to be charged with a fixed rent to Government. These Sunnuds we were informed in reply would be prepared accordingly.

409. We have been informed by the Principal Collector that the church of Vedaranniam in the Province of Tanjore has hitherto derived its Revenues from the same sources as did the chuttrums of the Rajah and his family, viz., from Port duties and Salt, with the addition of certain fees denominated Mogamah.

Proposition for granting a
similar indemnity to the Pagoda
of Vedaranniam.
From Mr. Wallace, in Cons.,
28th July.

410. From the accounts of the Pagoda, it appeared that its aggregate Revenue from these sources on an average of ten years amounted to Star Pagodas 1,848 per annum, and the Collector submitted whether the commutation should be made in land or in money, payable by monthly instalments. In consideration of the reputed sanctity of this Pagoda, the Collector favored the former mode, but as we are averse to all unnecessary alienations of Land Revenue, we recommended that the equivalent should be paid in money, which mode we observed was also no less consonant with the established practice than with policy.

To Government, in Diary
Cons., 15th September.

411. In obedience to the orders of your Lordship in Council under date the 9th September 1805, we directed the Principal Collector in Tanjore and Trichinopoly to propose an arrangement for assigning to Subadar Maha Sing, one hundred cawnies of unoccupied land in the latter District, and in our address of the 9th January last, we had the honor to acquaint your Lordship that there were one hundred cawnies which had been waste for a considerable number of years in the village of Punaganuttum in the Alumbaukum District, and which might be conferred on the Subadar without interfering with the rights of any of the landholders.

Grant of Land on Ardaman-
niam tenure to Subadar Maha
Sing, in Cons., 23rd September
To Mr. Wallace, in Diary
Cons., 30th September.
To Government, in Diary
Cons., 16th January 1806.
From Mr. Wallace, in Cons.,
12th December 1805.

412. Your Lordship having intimated your intention that the lands should be granted on terms of rent favorable to the Subadar, it was recommended that he should hold them for the first three years free of assessment, and thenceforward on Ardamanian tenure paying one-half of the full rent on lands of a similar description in the vicinity.

From Government, in Cons.,
6th March.
From Government, in Cons.,
21st April.

413. Your Lordship in Council approved the terms upon which it was proposed to assign these lands to the Subadar, and the requisite Sunnud was prepared and transmitted to us accordingly.

414. We received, under date the 15th January last, a letter with enclosures from the Secretary to Government in the Revenue Department, respecting a loss represented to have been sustained by the Troops stationed in Tanjore, in consequence of their pay having been issued to them at a less favorable rate of exchange than to the Irregular Corps and Revenue servants employed in that Province.

Complaint respecting the rates
of Exchange in Tanjore, in
Diary Cons., 20th January.

415. Having in compliance with your Lordship's orders required from the Principal Collector an explanation of this subject, we had the honor under date the 27th February to transmit his reply, whence it appeared that it had been customary to pay the Revenue servants and Sibbendies at the fixed official rate of exchange upon which they might at one time derive a profit and at another incur a loss, but that the Regular Troops, being always paid at the Bazar rate of exchange, received without fluctuation, the full equivalent of their money.

To Mr. Wallace, 18th in Diary
Cons., 20th January, 1806.
To Government, in Diary
Cons., 3rd March.
From Mr. Wallace, in Cons.,
10th February 1806.

416. The foregoing explanation was deemed satisfactory, and a copy of the correspondence on the subject we were informed, had been furnished for the information of the Commander-in-Chief through whom the complaint was preferred.

From Government, in Cons.,
3rd April.

417. Under date the 12th June last, we forwarded to your Lordship a letter from the Principal Collector, requesting authority to disburse the sum of Star Pagodas 2,000 in repairing and strengthening an embankment on the north side of the river Vettar near the Sea, with a view to the security of the Trade of the Port of Nagore which is situated at the mouth of that river, and was represented to be in danger of destruction whenever the embankment is allowed to decay, and the river in consequence to extend over the lands to the northward of its usual channel into the sea.

Repair of an embankment
at the Port of Nagore.
To Government, in Diary
Cons., 16th June.
From Mr. Wallace, in Diary
Cons., 19th May.

418. The Collector stated that twice during the last twelve years it had been found necessary to renew the embankment, and that on both these occasions the merchants of the Port had defrayed the expense by voluntary contribution. In the present instance, however, he represented that they had declared their inability to raise the sum required, urging as a reason the severe losses they had of late sustained in their Eastern Commerce, and the heavy pressure of the present duties on Trade in general. Under these circumstances we concurred with the Collector in recommending that the charge should be defrayed by Government.

From Government, in Cons.,
4th August.

419. Your Lordship was pleased to acquiesce in this recommendation and to grant authority for the disbursement of the amount.

420. For your Lordship's information we submitted under date the 31st July last, a letter from the Principal Collector reporting on the damages which had been occasioned by an excessive influx of water into the river Cauvery; the height and violence of the flood was represented to have been unprecedented within the last thirty years, the waters rose seven feet above the crown of the anicut, and opened three large breaches in the banks of the Cauvery, one of which, in width several hundred feet, diverted the whole of its waters into the Coleroon, bursting the banks of this river also; a circumstance before unknown, and overflowing a part of the high District of Woodiarpollam to the north, and part of the Coortallum, and nearly all the Sheally District to the South.

Inundation of the Cauvery.
To Government, in Diary
Cons., 4th August.
From Mr. Wallace, in Cons.,
24th July.

421. It was satisfactory to learn that the damages occasioned by this extraordinary flood were far less than might have been expected, they were stated to consist chiefly in the destruction of seed grain which had been sown; but at so early a period of the season, this loss, with the aid of liberal advances of Tuckavi was not irremediable, and it was hoped that the Revenues of the year would not be materially affected by the calamity which had occurred. Had it happened a week or two later when the cultivation would have been more advanced, the injury might have been very serious: the benefit derivable from the sluices and other works of masonry, from the repairs of banks and mounds lately executed, not one of which gave way, was on this occasion most satisfactorily exemplified; for the Collector stated that the lower parts of the country were thereby saved from utter destruction.

422. The repair of the breaches in the banks of the Cauvery was proceeding with the greatest activity under the superintendence of the Sub-Collector Mr. Cotton, and the repair of those in the banks of the Coleroon was under the immediate direction of Mr. Young, the Subordinate Collector of Trichinopoly. We likewise ordered Captain Caldwell to Tanjore, for the purpose of affording his advice and assistance on this occasion.

To Captain Caldwell, in
Diary Cons., 28th July.

423. Your Lordship in Council considered it satisfactory that the country had not suffered material injury from the unprecedented violence of the inundation of the Cauvery, entirely approved the activity which was manifested in repairing the damages sustained on the banks of that river and of the Coleroon.

From Government, in Cons.,
22nd September.

To Government, in Diary
Cons., 18th August.
Establishment of a new Fish-
ery on the Coast of Tanjore.
From Mr. Wallace, in Cons.,
4 August.

424. Under date the 16th August, we submitted to your Lordship a letter from the Principal Collector proposing that a particular Fishery should be opened on the Coast of Tanjore, which, he confidently stated, might be made a source of Revenue deserving the attention of Government.

425. The articles which constitute the object of the proposed Fishery and which are said to be abundance on the Coast of Tanjore consist of a marine production known by the name le Mare, the fins and tails of sharks, the skins of skate or Ray fish, and the prepared

intestine of a peculiar kind of fish called Bichio de Peche. For all these articles, particularly the three last, it is understood that there is an almost unlimited demand in the Eastern and China Markets.

426. The Collector recommended that for the first year, the Fishery should be carried on under the direction of Government, in order the better to judge of the expediency of continuing or extending it. He proposed to enter into engagements with the fishermen along the coast for the delivery of these productions at fixed prices; he was of opinion that the Sea and Land Custom servants might be able to conduct it, so as to preclude the expense of a separate establishment; that the disbursement necessary at first would not exceed $\frac{1}{2}$ of the prices offered; and that the annual Revenue might be estimated at five thousand Star Pagodas.

427. The regard to the proposal of Mr. Baboom to purchase the produce of the Fishery at certain fixed rates for a period of 6 years, the Collector properly observed that the acceptance of it must depend on the result of the first experiment. As however Mr. Baboom was represented to have been greatly instrumental in calling the Collector's attention to the establishment of the Fishery, we considered that he had a claim to some remuneration, and therefore recommended that the produce for the first two years should be granted to him on the terms proposed, and that in any future arrangement which might be determined on with respect to the Fishery, a preferable consideration should be given to his offers in so far as might be consistent with a due regard to the interests of Government.

Enclosure in Mr. Wallace's
letter.

428. Your Lordship concurred with us in opinion that the offers of Mr. Baboom were entitled to consideration, and your Lordship accordingly was pleased to accept his proposals for the produce of the Fishery for a period of three years.

From Government, in Cons.,
4th September.

429. Under date the 25th ultimo we submitted with a letter from the Principal Collector the Statements of the Farms and Licenses of Tanjore and Trichinopoly for Fusly 1216, amounting to Star Pagodas 17,426-28-40, being nett increase on comparison with the Revenue derived from Farms and Licenses the last year to the amount of Star Pagodas 14,693-17-51 exclusive of the expected produce of the Fishery abovementioned.

Farms and Licenses for
Fusly 121.
To Government, in Diary
Cons., 29th September.
From Mr. Wallace, in Cons.,
18th September.

430. The highest proposers having respectively deposited the amount of the kist in advance, we have authorized the Collector to put them in possession as reported to your Lordship in our letter above quoted.

431. We had the honor to state in our last General Report that of the embezzlements committed by the public servants on the Revenues of Tanjore during the administration of Mr. Harris, the proportion recovered to the 30th November amounted to Star Pagodas 1,19,442-39-20. On revising the accounts of Demand, Collection and Balance, we find that the actual amount collected to that date was Star Pagodas 1,21,448-5-73, and the further sum of Star Pagodas 2,770-0-40 has since been realized, making the total amount of recovered embezzlements, Star Pagodas 1,24,216-3-33.

Recovery of embezzlement,
Para. 252.

432. The following is an Abstract of the Balances outstanding in Tanjore and Trichinopoly from Fusly 1209 to Fusly 1215 inclusive. The Principal Collector informs us that he has instituted such an investigation into the nature of these Balances as will enable him shortly to bring them under our consideration with such elucidations, as will, he hopes prove satisfactory; meantime until his detailed Report can be completed, he has furnished the General Remarks hereunder annexed to the Abstract, founded upon a cursory view of the Balances in question.

Abstract of Balances outstanding in the

	Old Balance.			Balance of Fusly 1209.			Balance of Fusly 1210.			Balance of Fusly 1211.			Balance of Fusly 1212.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
TANJORE.															
Land Revenue rented...	2,217	26	14	1,092	31	37	...	...	...	157	40	13	...	...	...
Land Revenue under Aumani	436	15	66	53	22	44	18,753	5	73	16,123	19	33	23,118	20	6
Sawyer Revenue rented	...	...	...	697	29	7	284	41	44	...	...	...	234	22	60
Salt Revenue under Aumani...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Farms and Licenses rented	...	...	...	...	...	...	...	...	...	181	8	60	689	24	40
Farms and Licenses under Aumani...	...	...	...	...	...	...	880	8	8	430	31	67	498	6	32
Advances for cultivation	...	...	...	...	...	...	...	...	...	19,492	0	70	36,224	29	16
Field Lakes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Tanjore	2,653	0	0	1,843	41	8	19,918	13	45	36,388	17	3	60,765	18	74
TRICHINOPOLY.															
Land Revenue rented...	...	...	...	...	...	...	...	...	...	500	0	0	1,565	6	9
Sawyer Revenue under Aumani	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt Revenue under Aumani...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Farms and Licenses under Aumani...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Advances for cultivation	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Trichinopoly...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Tanjore and Trichinopoly...	2,653	0	0	1,843	41	8	19,918	13	45	36,885	17	3	62,330	25	3

different Talooks of Tanjore and Trichinopoly.

Balance of Fusly 1213.			Balance of Fusly 1214.			Balance of Fusly 1215.			Total Balance.			REMARKS.
S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.	
4	3	2	40	1	69	5,115	32	14	8,628	23	69	The Balances of Fusly 1215 amounting to Star Pagodas 5,115-32-14 and of Fusly 1214 about Star Pagodas 40-16-69 will be collected hereafter. A considerable portion of the Balance of former Fuslies appears to be desperate; about Star Pagodas 162-1-15 of it may, the Principal Collector thinks be collected.
52,644	40	52	1	70	30	...	...	...	1,11,130	8	64	As this Balance consists principally of the value of Circar grain given to merchants and other dealers in that article, the Principal Collector cannot doubt but a very great proportion of it will be realized. As however the realization of the Revenue of aumani partook very strongly of the nature of a mercantile transaction, the risk and loss incidental to commercial affairs has probably attached itself in a small degree to that mode of managing the collections. The Principal Collector does not suppose that the loss which may have occurred in this way is very considerable, but he cannot even estimate its amount until the detailed enquiry into the Balances now on foot shall be completed. Meanwhile the Principal Collector will deem it his particular duty not to relax in his demands on those by whom the Balances are due. Of the total amount outstanding under this head, about Star Pagodas 83,670-23-38 is due by individuals, and Star Pagodas 27,459-27-26 partly the amount of wastage in keeping and transporting grain and partly the difference between the price at which the grain was brought to account in the Jummabundy of 1213, and that at which it was subsequently sold.
...	...	...	...	...	...	...	...	...	1,217	9	31	From the cursory inquiry made by the Principal Collector into this Balance he at present thinks it will be collected.
...	...	...	548	7	17	...	...	...	548	7	17	This sum having been already collected and brought to account under the head of Revenue General Books, no mention will be made of it in the next Demand Collection and Balance.
303	28	62	242	29	43	34	19	19	1,451	26	64	A portion of this Balance the Principal Collector thinks must be remitted. The exact portion the Principal Collector cannot at present state.
463	17	75	...	...	...	738	14	66	3,010	37	5	This sum can be in part realized; part of it the Principal Collector thinks must be remitted.
27,223	11	27	8,012	39	47	1,592	24	42	92,545	21	42	On the Balance outstanding under this head in Fuslies 1211, 1212, 1213 and 1214, the Principal Collector will very shortly address the Board; the amount due for Fusly 1215 will be speedily collected.
5,878	6	58	...	...	...	...	...	...	5,878	6	58	On the subject of this Balance the Principal Collector will address the Board hereafter.
86,517	24	86	8,845	19	46	7,481	6	61	2,24,410	15	33	
3,228	25	20	847	16	19	2,384	15	3	29,983	20	51	The Balances of Fusly 1212 cannot in the opinion of the Principal Collector be collected, but he will hereafter address the Board on the subject of them as well as of the Balances of Fusly 1213. The Collector in his Report of 15th June 1806 recommended that Star Pagodas 12,763-0-0 the amount of the vaulan kists of Fusly 1215 should be transferred to Fusly 1216.
16	22	3	41	24	15	...	...	...	58	4	18	The Balance after deducting the sum will be collected. The Balance of Salt amounting to Star Pagodas 277-33-22 has been transferred to the head of Farms and Licenses.
69	37	16	207	40	6	...	...	...	277	35	22	
91	22	59	971	21	53	...	...	...	1,063	2	32	
...	...	...	459	14	64	344	39	53	804	12	37	
3,406	23	18	2,527	32	77	24,187	12	56	32,186	33	0	
89,924	5	54	11,373	10	43	31,668	19	37	2,56,597	6	33	

TINNEVELLY.

433. By the Report and Statements for Fusly 1215 received from the Collector in the Province of Tinnevelly, and forwarded to your Lordship in Council with our address of the 15th ultimo, your Lordship will have had the satisfaction to observe that notwithstanding the failure of the local rains in that quarter of the Peninsula, the amount of the Revenue considerably exceeded that of the preceding year.

434. In consequence of the failure of the rains, the tanks throughout the Province which do not depend for their supplies of water on the Tamberpurney river, derived but a small proportion of the necessary quantity of water and a great part of the nunjah cultivation depending on them was in consequence parched up.

435. The heavy falls of rain however in the Ghauts on the other side of the coast averted the calamity which might otherwise have ensued, for the regular and abundant supplies of water thence derived to the principal river of Tinnevelly produced luxuriant crops of nunjah grain.

436. The following Comparative Abstract Statement exhibits the amount of Settlements in the last and the preceding, Fusly and an increase in the former of the Star Pagodas 87,217-1-50.

Fusly 1214, land rent and Deshcavel rented Star Pagodas...	4,00,003	15	35
Fusly 1215, do. do. do. ...	4,87,220	17	5
Increase Star Pagodas...	87,217	1	5

437. Of the above sum, Star Pagodas 20,016-24-21 was derived from an increase in the price of Government grain, the average selling prices of paddy in the different bazars and villages throughout the District having continued for some time to exceed the rates usually estimated in the Settlements by four or five Coily fanams per cottah; the Collector suggested, and we acquiesced in the expediency of estimating the Government share of the Peshanum crop then on the ground, at 1½ Coily fanam per cottah higher than the rate at which it was estimated in the preceding year: by that measure the increase abovementioned accrued, whilst no inconvenience, as the Collector assured us, had resulted therefrom to the inhabitants.

438. There appeared an increase of Star Pagodas 36,520-5-67 from a more fruitful produce of nunjah cultivation and of Star Pagodas 23,282-16-22 from punjah; the increase of Soowerna-daium proceeded from a more correct account than formerly having been taken of shops, looms, &c., and the taxes heretofore appropriated by village servants and head inhabitants being carried to the credit of Government.

439. We subjoin transcript of the Abstract Comparative Statement of the extent and produce of cultivation in Fuslies 1214 and 1215 as furnished in our Report, whence it appears that although the total extent of car and peshanum cultivation for the last, exceeded that of the former year by cottahs 304-16-7¼ only of seed land, there was an increase in the Government share of the produce of cottahs 34,726-2-3¼ of grain.

Abstract Comparative Statement of the extent and produce of cultivation in Tinnevelly in
Fuslies 1214 and 1215.

	Total extent of car lands cultivated in Fusly 1214.			Total produce of Government share of paddy car crop of Fusly 1214.			Total extent of Peshanum lands cultivated in Fusly 1214.			Total produce of Government share of paddy peshanum crop of Fusly 1214.			Total extent of lands cultivated, car and peshanum in Fusly 1214.			Total produce of Government share of paddy car and peshanum crop of Fusly 1214.			Extent of punjah lands cultivated in Fusly 1214.
	Cotahs.	M	M	Cottahs.	M	M	Cotahs.	M	M	Cottahs.	M	M	Cotahs.	M	M	Cottahs.	M	M	Chains.
Tinnevelly for Fusly 1214.	20,197	0	2½	1,12,268	11	1½	51,638	9	6½	1,98,937	11	1½	71,835	9	1	3,11,206	13	1	95,482
Do. do. 1215.	20,106	17	4½	1,14,295	15	¾	52,033	8	3½	2,31,636	9	6½	72,140	5	¼	3,45,932	3	7	1,11,812
Increase...	...	...	...	2,027	3	7½	394	18	5½	32,698	18	4½	304	15	7½	34,726	23	¾	16,329

440. In the last Fusly the Collector was obliged, as he had also been in the two previous years, to retain a portion of the crops in order to be reaped under his own superintendence; these were crops which had either decayed or suffered from want of moisture to the degree that no estimate could be made of the probable produce of this description, the extent was cottahs 6,365-5-¼, the value of the produce of which hereafter to be reported will be an addition to the Settlement of the year.

441. Adverting to the mistaken principles on which it appeared to us that the Survey and classification of the lands as well as the Settlement of the Revenues in this Province had formerly been conducted, as noticed in our last General Report to your Lordship in Council we transmitted for the information and guidance of the Collector the form of a Register and copy of instructions for the regulation of the Survey, and at the same time directed that the system of individual money rents should be forthwith substituted in lieu of the plan of a division of the crop wherever the progress made in the Survey would permit.

442. In the Collector's address on the Settlement of the last Fusly, he informed us of the difficulty he encountered, and which we anticipated in carrying into effect a Ryotwar Settlement of the Punjah lands; an arrangement calculated to annihilate the improper influence and unjust exactions of the superior inhabitants, they used every exertion to prevail upon the inferior Ryots to resist this new mode of Settlement, but the Collector added, that as soon as the Settlement of a few of the villages had been completed and puttahs distributed, the Ryots became sensible of the benefits which they were about to derive, the interested persuasions of their chiefs were no longer regarded, and all difficulties were dissipated.

443. At the date of his address Mr. Cochrane had concluded a Settlement on this principle in only nine talooks, but as he acquainted us that the Survey and Assessment of the whole of the punjah lands in the remaining Districts had been finished, we concluded that the Settlement in all its details will have been subsequently accomplished.

Shermadavy.
Cadyum.
Vedogam.
Nellyombalum.
Palancottah.
Tachanelloor.
Brummada-am.
Nadoomundalum.
Thaukirmarecil.

444. We were informed by the Collector that the Spice plantations at Coortallum and Cumbilpatam were in a flourishing condition, the Cinnamon plantations have been considerably extended, 30,000 new plants having been put down. The gardens in the hills contain Coffee and Nutmeg trees, many of the latter have attained a considerable size, and will be productive, as the Collector expects, in this or the next season.

445. The Collector transmitted a Statement showing the produce collected from the different plantations, and which we suggested to your Lordship should be transferred to the charge of the Commercial Resident.

446. Upon the foregoing Report on the Settlement of Tinnevely for the last Fusly, we wait the orders of your Lordship in Council.

447. In our letter to your Lordship in Council under date the 16th January last, we reported that the Huzzoor and District servants in Tinnevely had been detected in the habit of receiving money on various pretences from the inhabitants, that an enquiry had been instituted by the Collector in consequence, and that it was judged from the progress which had been made that the fraud had been carried to the extent of about thirty eight-thousand cully chukrums.

448. We subsequently received from Mr. Cochrane a Statement in detail shewing the sums proved to have been taken by each individual amounting in the whole, to cully chukrums 35,784-2-8½, of which in a further letter we were informed that a considerable portion had been recovered, and as no further accounts had appeared, or were likely to appear against the parties, who were still under restraint the Collector requested instructions regarding their future disposal.

449. We informed your Lordship that we presumed it would be considered proper that the persons against whom demands were outstanding should remain in confinement until those demands should be liquidated, and with respect to the others we recommended that they should be liberated, but denounced as incapable of again holding any employment in the service of the Company.

450. These propositions were approved by your Lordship, and orders to that effect were accordingly transmitted to the Collector.

451. With an address under date the 12th June last, we submitted to your Lordship a letter from the Collector in Tinnevely, requesting authority to make disbursement of Tuckavy, and for the repairs of tanks and watercourses to the amount of Star Pagodas 23,000.

452. Observing not only that the total of the proposed disbursement was the same as that for which sanction was given in the last season, but that the sums required for the Repair of tanks and watercourses precisely corresponded for the two seasons in each talook, we deemed it right to notice the circumstance to the Collector as implying a doubt whether he had sufficiently enquired into the necessity, and satisfied himself as to the appropriation of the disbursement recommended.

453. In the letter which we forwarded to your Lordship that point was explained, and Mr. Cochrane informed us that the account sanctioned for the last season was not wholly disbursed, the tanks having sustained less damage than was expected, but that as this might not prove to be the case in the ensuing season, he was induced to apply for sanction to a equal amount with the intention of disbursing such part only as might be absolutely necessary. He also stated that a considerable portion of the Tuckavy sanctioned for Fusly 1215 was not disbursed, but that he did not reduce the estimate for the ensuing season, having reason to suppose that a larger amount than was actually distributed in the last would be required in consequence of the severe effects of the drought in situations at a distance from the river.

454. With these explanations we recommended, and your Lordship was pleased to authorize the eventual disbursement of the amount before mentioned.

455. Under date the 2nd April last, we received through the channel of the Chief Secretary to Government, an extract from a letter from the Honorable Court of Directors dated 31st July 1805, accompanied by copies of papers to which it referred, relative to the mode in which the property of Mr. Pohle might have been bequeathed.

456. The orders were duly communicated to the Collector, and we had the honor under date the 3rd May last, to transmit to your Lordship his reply, with enclosures containing the information required.

457. Mr. Hepburn, whose appointment as Collector of this Province was communicated to us in a letter from the Secretary to Government under date the 14th May last, received charge from the late Collector on the 11th ultimo.

458. The following is an Abstract of the Balance outstanding for Fusly 1215, according to the accounts brought down to 12th July.

	Star Pagodas.	F.	C.
Grain on hand estimates	1,06,943	30	73
Balance of cash outstanding... ..	1,02,836	10	68
Total...	2,09,779	41	61

459. On the 31st August the former Balance was reduced to Star Pagodas, 82,165-40-36, and the latter to Star Pagodas 36,695-15-53, making a total of Star Pagodas 1,18,861-14-9, all which is expected to be realized.

ZILLAH RAMNAD, DINDIGUL AND MADURA.

460. We had the honor of submitting to your Lordship in Council under date the 3rd March last, a letter from Mr. Parish, Collector of these Districts, suggesting the expediency of the early appointment of a Collector to the separate charge of the Province of Dindigul.

461. The resources of many of the Zemindars having been greatly impaired in providing both for the purchase of the proprietary right, and for the discharge of the public assessment in a year so singular as the Fusly 1214, the recurrence of a season equally unfavorable was followed by an almost general failure in the payment of the Revenue, and at the date of Mr. Parish's letter above mentioned, a large portion of the lands of the Province was under attachment.

462. To superintend the management of these lands, situated as they were at a distance from the other Districts subject to his authority, and to prepare the accounts necessary to the due apportionment of the permanent Jummah on such as might fall to be separated preparatory to their sale at the close of the Fusly was a duty, we remarked, which would necessarily demand considerable time, but whether this reason combined with others urged by Mr. Parish, were of sufficient weight to render eligible the measure he had proposed, we could only submit for the consideration of your Lordship in Council.

463. In reply we were informed that your Lordship in Council did not deem it expedient to appoint a separate Collector to the charge of the Revenues of Dindigul, but desired that Mr. Parish should continue to discharge that duty, we were however subsequently informed by a letter from the Secretary to Government, under date the 20th June that your Lordship had been pleased to appoint Mr. P. Kinlock to be Collector of Ramnad, and Mr. Kinlock has accordingly received charge of that District.

464. On the 15th August we received from Mr. Parish his Statement of demand collection and balance brought down to the close of the late Fusly, exhibiting an arrear of current Land Revenue in Ramnad to the amount of Star Pagodas 20,563-22-49 and an arrear, in Dindigul on a similar account, amounting to Star Pagodas 61,046-23-68½. On the 31st August the former balance was reduced to Star Pagodas 18,695-28-51, and the latter, to Star Pagodas 55,172-17-38½.

465. We are not under much apprehension with respect to the realization of the balance in Ramnad but adverting to the embarrassment into which the Zemindars of Dindigul were plunged in order to fulfil their public engagements for Fusly 1214, and which must have been greatly aggravated by the recurrence of a second unfavorable season, we have reason to fear that the demands against them will not be finally adjusted without recourse to sales of their lands.

466. Upon this subject we have repeatedly addressed the Collector Mr. Parish and wait the receipt of his Report thereon.

467. We have received, but have not as yet submitted to your Lordship, the Collector's Report on the Revenues of Madura for the expired Fusly. It appears by the accounts brought down to the 12th July that the demand inclusive of Pesheush Farms, Licenses and Customs amounted to Star Pagodas 1,36,541-4-68, the Collections to Star Pagodas 1,28,446-5-2, and the Balance to 8,094-41-66. This balance was reduced on the 31st August to Star Pagodas 6,331-27-72.

468. When furnishing the requisite details preparatory to the introduction of the permanent Settlement into the Province of Dindigul, the late Collector omitted to propose any arrangement for the administration of the Revenue arising from the Davastanum lands, and they were accordingly continued under the immediate management of the Collector.

469. The annual Revenue derived from these lands on an average of three years ending with Fusly 1213 amounted to Star Pagodas 6,067-13-77, whilst the expenditure for the support of the several religious establishments had been fixed by Government at Star Pagodas 4,689-23-39; the charges of management were however increased, owing to the scattered position of the lands so as to exceed considerably the difference between the gross Revenue and fixed allowance to the Pagodas which induced the Collector to recommend the annexation of the lands to the respective Zemindaries in which they are situated. For this purpose he proposed that the assessment should be determined by the average amount of the collections for the 3 years above mentioned, deducting 15 per cent. to be granted as an indemnification to the Zemindars for their responsibility and trouble.

470. We approved this arrangement as according with the principle observed in other Districts, and at the same time that it was calculated to effect a saving of expense to Government, we could not doubt that it would be acceptable to Zemindars, who would be relieved thereby from all pretext on the part of the servants of the Circar to interfere in any way with the concerns of their management, we however considered it to be that the acquiescence of the Zemindars should be officially communicated, before we submitted the arrangement for your Lordship's confirmation.

471. We were enabled in our address under date the 9th January last to report to your Lordship that the several Zemindars had readily assented to the measure, and we in consequence recommended that it should be carried into effect; the additional assessment payable by the Zemindars, would, we remarked, be considered hereafter as a component part of the Jumma of their estate, and be entered as such in their respective Sunnuds.

472. Your Lordship in Council approved this arrangement, and orders were accordingly given for carrying it into effect.

COIMBATORE.

473. Our proceedings with regard to the Settlement of the Province of Coimbatore for Fusly 1214 will be found in detail in our last General Report; the resolutions and orders of your Lordship thereon we had the honor to receive in a letter from the Secretary to Government under date the 15th February last.

474. Your Lordship in Council expressed regret that the failure of the usual rains in this Province should have produced in a second year a reduction of its Revenue, but as the cause of the decrease was referrible only to the unfavourable nature of the season, your Lordship in Council was pleased to confirm the Settlement of Fusly 1214, at Star Pagodas 6,51,449-1-29.

475. Your Lordship in Council concurred in our recommendation of abolishing the Loom tax in the Province of Coimbatore to the amount of Star Pagodas 3,420-27-26, and desired that it should be accordingly carried into execution.

476. Your Lordship approved our application to Coimbatore of the orders issued for abolishing in the Southern Division of Arcot the taxes on Ghee, Honey and Wax.

477. As we had concurred in the reasons stated by Mr. Garrow for renting to an individual the Revenue derived from the products of the Hills in Coimbatore, your Lordship in Council was pleased to sanction that measure.

478. Your Lordship observed with much satisfaction that the conduct of the Principal Collector in the Province of Coimbatore had merited and received our commendation.

479. The Report of the Principal Collector on the Settlement of the Revenues of this Province for the late Fusly had not though repeatedly called for as yet been received. We observed, however, from the monthly accounts that the demand inclusive of Land rent, Peshcush, Licenses and Customs, but exclusive of extra Revenue batta and other items amounted to Star Pagodas 6,21,401-30-43, the Collections to the 12th July to Star Pagodas 6,16,001-7-51, and the Balance to Star Pagodas 5,400-22-72; the Collections in August amounted to Star Pagodas 3,890-32-9, leaving a Balance outstanding at the end of the month of Star Pagodas 1,509-32-63.

CANARA.

480. In a letter under date the 26th August we had the honor to address your Lordship in Council on the Revenues of the Province of Canara including Soonda and Bilghi for Fusly 1215, and to submit Mr. Read's Report and Comparative Revenue Statements exhibiting an aggregate Revenue for that year of Star Pagodas 6,86,446-20-20.

To Government, in Cons.,
26th August.
Settlement for Fusly 1215.
From Mr. Read, in Cons.,
15th May.

481. The Principal Collector made a distribution of the several Districts of the Province between himself and his Sub-Collectors in the following manner, viz:—

Northern Division.	{ Soonda. Ankola, Honore. }	{ Mr. A. Wilson. }
Centre Division....	{ Bilghi. Cundapoor. Barkoor. }	{ Mr. Gowan. }
Southern Divison.	{ Mangalore. Buntwal. Amin Divi. }	{ Mr. Read. }

482. With a view to become acquainted with the inhabitants of the Southern Division formerly managed by Mr. Ravenshaw, Mr. Read proposed taking charge of the latter division himself, and residing at Mangalore of which we approved.

483. His remarks on the Revenues of the last Fusly applied to these divisions respectively, but they were of a nature so general as to require and admit of little elucidation; indeed the assessment on the cultivated lands of this Province having in general attained to that standard, beyond which it might be impolitic to raise it; the field for observation was necessarily confined. Previously to entering on such explanations as appeared to us necessary, we prepared for your Lordship's information the annexed Abstract Comparative Statement of the Revenue derived from the respective sources in Fuslies 1214 and 1215.

Abstract Comparative Statement of the Revenue of the Province of Canara in Fuslies 1214 and 1215.

FUSLY 1214.										FUSLY 1215.											
RENTED.					AUMANI.					RENTED.					AUMANI.						
Land Rent and Village Taxes.		Sundry Rented Licenses.		Tobacco, Ganja &c.	Carrack.	Ameen Divi Revenue.	Road Customs.	Sea Customs.	Total Rented and Aumani.	Land Rent and Village Taxes.		Sundry Rented Licenses.		Tobacco, Ganja, &c.	Carrack.	Ameen Divi Revenue.	Road Customs.	Sea Customs.	Total Rented and Aumani.	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.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Southern Division...																					
1,81,366	40 16	6,692	33 0	26,054	18 0	...	...	6,183	20 79	...	...	3,100	...	9,137	45 9	45,004	10 73	2,68,910	6 56	...	...
Centre Division.....																					
1,79,713	2 32	2,079	26 8	14,081	1 4	...	...	1,904	42 21	4,857	34 73	259	34 16	16,427	17 70	18,187	22 71	2,29,490	21 46	...	...
Northern Division...																					
1,36,048	13 16	1,263	8 32	6,285	30 0	...	...	1,035	35 32	5,700	0 0	...	...	36,392	...	5,000	...	1,82,317	35 56	...	...
Total...																					
4,97,128	12 64	10,035	25 40	46,421	7 4	...	...	9,124	14 52	41,838	30 38	259	34 16	61,956	22 49	68,191	39 64	6,80,718	21 78	6,80,718	21 78
Fusly 1214...																					
4,96,247	6 19	9,124	14 52	41,838	30 38	259	34 16	3,100	0	61,956	22 49	68,191	39 64	...	...	...	...	9,408	23 50	...	...
Increase.....																					
881	7 45	911	10 68	4,582	18 46	259	34 16	824	14 32	19,281	0 33	20,492	19 26	5,727	40 22	5,727	40 22	...	...	...	...

484. It thence appeared that the nett increase of Revenue in the latter year from the Province of Canara was Star Pagodas 5,727-40-22.

485. An increase was derived in Fusly 1215 from the land rent and village taxes, amounting to Star Pagodas 901-7-45, notwithstanding a remission had been made to the cultivators in Soonda and Bilghi of 3,870 Pagodas as sanctioned by your Lordship's orders of the 22nd February last.

486. An increase of Star Pagodas 911-10-68 has occurred from the rent of Arrack and Toddy, and of Star Pagodas 4,582-18-46 from Tobacco and Currack.

487. An improvement in the Revenue of the Ameen Divi Islands was effected this year to the amount of Star Pagodas 1250-2-32, and the Collector expressed his belief that it would annually increase—the road customs by the operation of the duty on Salt, increased in the same ratio that the Sea Customs declined, the estimated Revenue from the former being Star Pagodas 19,281-0-33 more than the preceding year, while the decrease in the latter was calculated at Star Pagodas 20,492-19-26 below it; the latter was the only article of decrease in the Jumabundi and led us to advert to a subject of particular interest as regards the Revenues of Canara. We allude to the restrictions imposed on the export of the grain produce of the Province; this having operated the defalcation above noticed in the Customs, besides an inconvenience of a far more serious nature, a diversion, (we hoped a temporary one only) of the usual demand.

488. The Province of Canara producing a much greater quantity of grain than can be consumed by its population, and from its convenient maritime situation being calculated to afford a ready supply to countries less fertile, used to furnish the Arabian, Guzerat, Bombay and Goa merchants with its surplus edible grain, the demand being unlimited afforded to the inhabitants a ready market, and to Government a considerable additional Revenue by means of a duty on the export at the rate of two Bahadary Pagodas per corgé;* this last source of Revenue, we remarked, was no less beneficial to the inhabitants, of the Province, than to the finances of Government, that it was in no respect oppressive whilst it acted as a necessary check to unlimited exportation.

489. In the year 1803 a dearth of grain prevailing to an alarming degree in Bombay, Guzerat and Goa, an embargo on the export existing in Bengal, the crops in Malabar being moreover deficient, an unusual demand ensued in a season that was very abundant for the surplus produce of Canara: a discretion was in consequence pressing-ly solicited and given, for limiting the export to foreign ports to the degree that might be compatible with the object of retaining a sufficiency for the consumption of the inhabitants of the Company's territories; the same scarcity continuing to exist in 1804 and the requisitions from Bombay and Major General Wellesley for the supply of the army being extremely importunate; the necessity was induced of complying with them to the utmost extent of the resources of Canara and of prohibiting the export of all private grain whatever; as however, the superabundant grain of this Province had generally found a market independent of Bombay; as the merchants who depended on their usual supplies must have experienced considerable disappointment by the recent restriction in the disposal of that article; and as it appeared that the merchants and landlords of Canara were likely to be deprived of their usual profits from a free sale,

From Mr. Ravenshaw dated 24th, October in Cons 3rd November 1803.

To Government 9th, in Diary Cons., 10th November.

From Government 12th Nov. in Cons 5th December.

To Mr. Ravenshaw 5th, in Diary Cons., 8th December.

From Mr. Ravenshaw dated 7th in Cons 15th March 1804.

From Mr. Ravenshaw, dated 1st, Cons., 12th April 1804.

we informed the Collector that it would be unfair that the demand from Bombay should be allowed to entail a loss on the merchants or others; that the price should be regulated by that which would obtain if no prohibition had existed and as any restriction on the export could be warranted only in cases of unusual exigence; we desired that the prohibition should be revoked at the earliest period practicable.

To Mr. Ravenshaw, dated 17th Diary Cons., 19th April 1804.

490. Subsequently to these circumstances, we received and circulated the orders of your Lordship in Council, prohibiting Collectors from restricting the export or import of any article by sea or land without the sanction of Government, except in such cases as might be provided for by the regulations.

From Mr. Secy. Greenway, 23rd November, in Cons., 2nd December 1805.
Circular dated 2nd, in Diary Cons., 5th December.

491. The effect of the prohibition above referred to was the great fall in the price of rice, from 25 to 16 Star Pagodas per corgé mentioned in the 3rd para of the Collector's letter; and the Arab ships which used to put in at Mangalore, on their passage from Bengal, in order to fill up with rice being induced to take in a lading of that article at Bengal; this might with certainty, we thought be attributed to the difficulty and expense they encountered in procuring Canara rice during the last three years; we considered it necessary to be thus particular in explaining to your Lordship so unusual a circumstance. But we observed that as the danger the expense and the peculiar difficulty of a protracted voyage to Bengal must deter them from attempting it, except in a case of necessity, we were sanguine that the revocation of the restrictive orders and affording them the same facilities in procuring grain as formerly, (for which purpose directions had been given to the Collector) would induce their resort there again in the usual manner.

492. We did not at this time consider it necessary that the export duty should be abrogated, but we informed your Lordship that should we find it necessary for the benefit of the people, we should not hesitate to recommend it to your Lordship.

493. We had great pleasure in acquainting your Lordship that although the sale of grain had suffered a temporary abatement; the demand for Pepper and Betelnut had considerably exceeded that during the last three years, and that the crops of Fusly 1215 throughout the Province had been abundant in these two articles as well as in grain.

494. The Collector remarked that the Ryots in South Canara sustained a loss by being obliged to dispose of the whole of their grain at rather a disadvantageous price for the consumption of the Company's Remount Horses annually landed at Mangalore.

495. With your Lordship's permission, we proposed directing the Collector to purchase this grain from the inhabitants, when required at such price as might be current for gram sold for exportation, or on such equitable terms as should induce no kind of disadvantage on the inhabitants.

496. We noticed another inconvenience said to be suffered by the inhabitants of the Poodoomally Maganie, and suggested that an application might be made to the Rajah of Coorg for its removal.

497. We were informed that the territory lately ceded to him includes the only road by which these inhabitants could transport their rice to the sea, and that as he levied an inland duty on the transit of grain, they were subjected to this duty; the quantity of their grain being but 50 corgés or thereabouts annually we had no doubt that the Rajah would acquiesce in an application for permitting the grain of the inhabitants of Poodoomally to pass free of duty.

498. We received and forwarded to your Lordship a subsequent letter from the Collector of Canara, informing us that the Revenue of Fusly 1215 had exceeded the gross amount of the Jumabundi by Star Pagodas 33,575-10-55, that there had been an increase in the receipts from Road Customs of Star Pagodas 19,336-27-60 proceeding from an extended demand from Betelnut and Pepper, and from the transit duty on Salt, that the Sea Customs had exceeded the estimate by Star Pagodas 13,652-30-54 owing to the exportation of rice in April and May, having greatly exceeded expectation; and that

From Mr. Rea, dated 18th, in Cons., 25th August.
Jumma Star
Pagodas 688,446-20-20
excess 33,575-10-55
722,021-30-75

the receipts from the Aumani Farms and Licenses had been further augmented by Star Pagodas 585-36-24, in consequence of an improved mode of managing the Tobacco.

499. Hence the gross collections of Fusly 1215 exceeded those of the former year by Star Pagodas 15,462-39-10, and the whole was realized with extreme punctuality and ease.

500. It is very satisfactory, as the Collector remarked, to see the Revenues from this Province annually increasing, while it is sufficiently known that the land rent, with all its inequalities bears moderately on the people.

501. Your Lordship in Council derived satisfaction from the progressive augmentation of the Revenues of Canara, and was pleased to confirm the Settlement concluded by Mr. Read for Fusly 1215 at Star Pagodas 6,86,446-20-20, being an excess as above stated on the Revenues of the preceding Fusly to the amount of Star Pagodas 5,727-40-22.

Orders of Government, on the Settlement for Fusly 1215, From Government, in Cons., 22nd September.

502. The very great diminution of the usual export of grain from Canara impressed on the mind of your Lordship in Council, the expediency of discontinuing entirely the duty hitherto levied on the exportation of that article, and your Lordship, we were informed had accordingly directed the Regulation submitted by us for the future collection of the Customs to be modified in this respect; but as sometime might elapse before the confirmation of this Regulation by the Supreme Government could be received, your Lordship in Council deemed it to be proper to direct that instructions might be immediately issued to the Principal Collector for the discontinuance of the export duty on grain.

503. Your Lordship in Council approved the instructions which we proposed to issue to the Collector on the subject of the gram purchased for the Remount Horses intended for the Cavalry.

504. The information conveyed in the subsequent paragraphs of our letter relative to the actual excess in Collections from the Province of Canara beyond the Estimate, was highly satisfactory to your Lordship in Council.

505. We have communicated the orders of your Lordship in Council to the Collector, and with respect to the abolition of the duty on grain, we have informed him that as none of his late letters have conveyed such information as should seem to render this measure necessary, as from the tenor of the correspondence of Lieutenant Colonel Munro whilst in Canara, the policy of it appears to be questionable, and as the loss of Revenue which the Company are likely to sustain by its adoption is considerable, it would be satisfactory to us to receive his sentiments as to the continued expediency of the measure.

Abolition of the Duty on grain. To Mr. Read, in Diary Cons., 25th September.

Damage occasioned by the violence of the Monsoon in Canara. To Government, in Diary Cons., 4th August. From Mr. A. Read, in Cons., 24th July.

506. Under date the 31st July we submitted to your Lordship a letter from the Principal Collector in Canara, conveying an account of the disastrous effects produced by an excessively violent Monsoon throughout this Province.

507. In consideration of the urgency of the case, Mr. Read took on himself to authorize the distribution of advances in aid of the distressed inhabitants to the amount of (6,000) six thousand Pagodas which we approved, and desired that further assistance might be granted if found requisite; meanwhile we requested and obtained your Lordship's sanction for the amount of which he had already authorized the disbursement.

To Mr. Read, in Diary Cons., 25th July. From Government, in Cons., 22nd September.

508. In consequence of a reference submitted in our letter of the 31st May last, your Lordship in Council has been pleased to desire that all the Military Peons in this Province may be discharged with the exception of such as may be considered necessary for the preservation of internal tranquillity, as it is not in the judgment of your Lordship in Council, necessary to incur any further expense with a view to the eventual appearance of an enemy's fleet.

Orders for disbanding the Military Peons in Canara. To Government, in Diary Cons., 2nd June. From Mr. A. Read, in Cons., 14th April. From Government, in Cons., 24th July.

509. In a letter from the Chief Secretary to Government under date the 11th April last, was transmitted for our information and report copy of a letter from the Acting Resident at Mysore, and of its several enclosures relative to the arrangement which had been proposed for commuting the duties levied on Salt in the Territories of Mysore, and relative also to a claim of the Mysore Government to indemnification for certain duties to which it was considered to be entitled under the terms of the Treaty of Partition, but of which the Collection had been already, in part and was now proposed to be wholly relinquished.

Relative to a claim of the Mysore Government to indemnification for certain duties relinquished and proposed to be relinquished in certain Districts annexed to Province of Canara. From Government, in Cons., 21st April.

510. On the subject of the proposed communication of the duties levied on Salt in Mysore, we shall have occasion to enlarge in a subsequent part of this report.

See Para. 730.

With respect to the claim proffered on the part of the Mysore Government to compensation for the loss of certain duties to which it was considered to be entitled, we observed on referring to the despatch of the late Resident at Mysore which was transmitted for the report of the late Board of Revenue, in a letter from the Sub-Secretary to Government dated 26th April 1800, that the question proposed on that occasion by the Resident was whether the Government of Mysore should relinquish only the duties denominated Haulut or Stal Burto which Bednore received on the commodities exported from Bilgy without entering Bednore, or whether, in addition thereto it should relinquish the Haulut, and levy the usual road customs only, on articles from Bilgy entering Bednore, as had been suggested by Lieutenant Colonel, then Captain Munro.

511. The late Resident, it was evident did not entertain the idea of proposing any compensation to the Mysore Government for the surrender of the duties which it had for a short time continued to levy within the District of Bilgy after its cession to the Company, and with regard to the commutation of the Haulut for the road duty on articles passing into Bednore from Bilgy, the Board of Revenue in their answer to Government, remarked that "considering that no more than the general road duties are levied on the produce of Mysore passing through the Company's territories, and the advantages that will accrue to its trade by the intended abolition of the internal Sayer, it may appear to your Lordship that no compensation can with justice be claimed for the relinquishment of a privilege which could only have been continued through inadvertence."

To Government 2nd in Diary Cons., 5th May 1800.

512. The revival of the claim of the Mysore Government to be indemnified for the duty relinquished in the year 1800, we observed had its rise in a representation from the Principal Collector in Canara, that similar duties continued to be levied, under the orders of that Government in the District of Honore belonging to the Company, a circumstance which until this time appeared to have been overlooked. We likewise observed that the Acting Resident at Mysore supported the claim of that Government to compensation as well for the duties formerly relinquished as for those which it was now proposed to concede, upon the ground that they were included in the valuation of the District of Chandergooty, Ikery and Lagur respectively, which are comprehended in that part of the Nugger or Bednore country ceded to the Rajah by the Treaty of Partition, and Major Wilks, in further support of the claim, remarked that in both cases the relinquishment of these duties diminishes the Revenues of Mysore, and increases those of the Company beyond the intention of the Treaty in the exact amount of the duties discussed.

532. Under date the 25th September 1805, your Lordship in Council was pleased to transmit to us three original letters from the Resident at Travancore on the subject of the claims which had been preferred by the Rajah of Travancore to the property of certain lands in the District of Shencottah, and to others in possession of the late Dutch Government of Cochin. Your Lordship observed that these papers appeared to give considerable strength to the claims in question, but that your Lordship would not decide upon the subject until we should have submitted the further Report of the local authorities with such additional observations as might deem necessary to offer.

533. We informed your Lordship in our letter of the 27th February last, that we had not yet received the Report of the Collector in Tinnevely relative to the claim of the Rajah on the side of Shencottah, but in respect to his claim on the lands possessed by the late Dutch Government within the bounds of Travancore, we had the honor to lay before you the letter referred to in the margin with enclosures from the Principal Collectors in Malabar.

534. In our letter of the 17th June 1805, we stated our opinion that the right of the Dutch to the lands in question was maintainable on far better than the alleged ground of sufferance, and that, under all the circumstances of the case, the non-production of written documents would be no fair ground for resumption. We had however on this occasion the satisfaction to observe that after a continued and laborious search, recorded evidence of their right had been discovered by the Assistant Collector.

535. Leaving the arguments and deductions of the Resident at Travancore to the answers which they received from Mr. Flower, we referred only to that part of his letter in which he alleged that the lands ever since the conquest by the Rajahs of Travancore of the Territory in which they are situated had been entered on the Revenue books as Tappal Stations held by tenants on paying to the Circar of Travancore a rent for their produce.

536. For noticing these lands in the Revenue books of the Travancore Government, Mr. Flower remarked that it was easy to account, but he professed himself unable to reconcile the contradiction between the Statement of the Resident and his own regarding the payment of the rents, he repeated that for a series of years passed, or so far back as the records have reference, the rents had been regularly received by the Dutch Government, whilst it could not, in any shape be found on record, that the smallest consideration had ever been paid by the Dutch to the Government of Travancore. This Statement was supported by the evidence on oath of the present renter of the lands on behalf of himself and of the last renter, his father.

537. But the strongest support of the right of the Dutch to the lands claimed by the Rajah of Travancore was derived from the official documents furnished by Mr. Flower, it was thence observable that the Dutch had held possession of lands within the present boundaries of Travancore independently of the Rajah, and, as explained by Mr. Flower, prior to the annexation of the Territory in which they are situated to that of Travancore. It was further seen that in the year 1786 the Rajah was in treaty with the Dutch Government for the purchase of some of these lands, that they resolved after due deliberation to sell such as were dispersed, for which (in number nine lots) they received the sum of Rupees 1,10,334-0-12, but that they refused to alienate to the Rajah the lands at Mainukorde and Cheramungalum which are amongst those he now claimed, because they were posts of communication with Aiwika and Porcat and were necessary to the Dutch Company.

538. The foregoing circumstances confirmed us in the opinion we had already submitted to your Lordship that the claim of the Rajah of Travancore to the lands possessed by the Dutch Government has no just foundation.

539. We were informed in answer that your Lordship in Council had deemed it to be proper to furnish copies of the papers received from the Revenue Officers of Malabar relative to the lands claimed by the Rajah of Travancore to the Resident at that Durbar, of the result we are not informed.

540. In our last General Report, we noticed certain proposals tendered by Choacara Moossa Mopillab, merchant of Tellicherry for supplying the dockyards at Bombay with timber from this Province. These proposals having been referred to the Bombay Government, were accepted by them and under date the 12th ultimo, we had the honor to submit a letter from the Principal Collector enclosing copy of the deed of contract, also copies of two letters on the subject addressed by Mr. Warden to the Secretary to Government at Bombay.

541. In a letter from the Secretary to Government under date the 18th June, we received an Extract from the resolutions of Council for transferring to the Government of Bombay, the authority and control over the Forests and Timber Trade of Malabar, agreeably to the orders of the Honorable Court of Directors, for which purpose instructions were immediately transmitted to the Principal Collector.

542. By the orders of your Lordship in Council communicated to us in a letter from the Secretary to Government under date the 15th February last, the privilege of felling timber in the Forests of Wynaad has been conceded to the Government of Mysore.

543. Our last General Report contained the detail of our proceedings in respect to a suit between the Rajah of Cheral and the Bebee of Cannanore as connected with that subject; application was made to the Government of Bombay for information respecting the terms on which the Rajahs of Malabar were confirmed in the possession of their lands on the cession of that province to the Honorable Company; this information we understood by a letter from the Secretary to Government of the 28th June last, had been received; but the reference made by us relative to the suit abovementioned being a proper subject for the decision of the Court of Sudder Adaulut, we were informed that your Lordship in Council had been pleased to refer it to that Court accordingly.

544. With our address of the 27th February last, we submitted a letter from the Principal Collector in Malabar, requesting authority to write off to "Profit and Loss" the sum of Star Pagodas 1,906-0-12 which had some time previously been stolen from the Treasury of the Sub-Collector of the Northern Division. There was every reason to suppose the robbery had been committed by, or with the connivance of the Havildar's Guard stationed over the Cash chest, but it appeared that the endeavours of Mr. Baber and the Officer Commanding the Province had not proved successful in discovering the actual offenders. Under all circumstances we recommended, and your Lordship was pleased to acquiesce in the Collector's proposition of writing off the amount to "Profit and Loss."

545. With our address of the 19th May last, we submitted a letter from the Principal Collector, enclosing on account of the expense incurred in providing clothing for the Police Corps, under the authority conveyed in a letter from the Secretary to Government dated 13th August 1803. The amount was Star Pagodas 2,495-29-34, for which your Lordship's sanction was requested.

546. The Commanding Officer of the Corps, under whose inspection the clothing was made up on this occasion, preferred an application for an off-reckoning allowance proportionate to that usually received by Officers Commanding Irregular corps under this Presidency. In reference to this claim, we expressed our belief that the emolument derived from off-reckonings by the officers formerly in command of Sibbendy Battalions was very inconsiderable, that whatever it might have been, it involved no public expense, but in the present case we remarked the clothing of the Police Corps in Malabar was allowed at the proper charge of Government, on the particular recommendation of Captain Watson, and though the approved services of that officer certainly entitled him to every indulgence, We felt difficulty in giving countenance to a claim irregular in itself, and unsupported by any precedent in the Service.

547. Your Lordship in Council authorized the admission of the expense incurred in providing clothing for the Police Corps; but regretted that under the explanation afforded by us, you could not comply with the application of Captain Watson to be permitted to draw an allowance on account of off-reckonings.

From Government, in Cons.,
21st July.

548. Under date the 27th March last, we forwarded to your Lordship a letter from the Principal Collector in Malabar representing the very over charged state of the Pepper market in that Province, and expressing an apprehension that unless some measure be resorted to for relieving the cultivator from the distress which he suffered by having the whole of the late crop upon his hands, the cultivation of this staple commodity could not fail to be neglected.

Respecting the over charged
state of the Pepper market in
Malabar.
To Government, in Diary
Cons., 31st March.
From Mr. Warden, in Cons.,
17th March.

549. To obviate this effect it was necessary in the opinion of the Collector either to reduce the heavy duty on the exportation of Pepper, imposed for the purpose of repressing private trade, or that the Company should resume their customary investment: by adopting the former alteration, he anticipated a further depression of the already low state of the market in Europe, and therefore gave a preference to the latter, remarking that the reduced price at which the Pepper might be procured comparatively with the prices of former investments afforded an additional recommendation in its favor. Upon this point we had not the means of forming a correct judgment, and therefore left it without remark; for the decision of your Lordship in Council.

550. Your Lordship in Council considered the adoption of Mr. Warden's proposal for purchasing the stock of Pepper on hand on account of the Company to be inexpedient as the abundant supplies of that article procured by Americans and other nations from the Eastern Islands precluded all idea of preserving a monopoly of the European market in the hands of the Company.

From Government, in Cons.,
28th April.

551. The high tax on the Pepper vine and the high export duties levied on that article were the causes to which your Lordship ascribed the loss of a commerce once valuable to the inhabitants of this Province, and your Lordship doubted not that when these restrictions should be removed, the superiority of the Malabar Pepper over that of other countries would bring back this trade to its old channel.

552. Your Lordship in Council was accordingly pleased to resolve that the tax on the lands cultivated with the pepper vine should be immediately abolished, and that Pepper should be exempt from all export duty in the Province of Malabar until the 1st January last.

553. Your Lordship further desired that the foregoing resolutions should be promulgated by a public Proclamation, and that the Principal Collector should be instructed to afford such pecuniary relief to the cultivators, in the meantime as they might require.

To Mr. Warden, in Diary
Cons., 15th May.

554. The orders of your Lordship in Council above recited were duly communicated to the Principal Collector.

555. The Report of the Principal Collector on the Revenues of Malabar for Fusly 1215 has not yet been received, nor do his monthly accounts reach further than the 30th June. To that date, the kists of current Revenue, inclusive of Licenses and Customs, but exclusive of Extra Revenue and Batta amounted to Star Pagodas 5,61,794-2-41, which was punctually realized.

ISLAND OF SERINGAPATAM.

556. The Revenue of the Island of Seringapatam, including the profits arising from the sale of Arrack* 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 32,239-24-62, and to have been duly realized.

Demand, Collection, and Balance.
Star Pagodas 10,300 23-24

557. The Collector on the Island of Seringapatam having informed us that it had been represented to him by the Officer Commanding that the number of country Arrack shops within the Fort had conduced to the ill-health of the European Troops, we acquainted Lieutenant Colonel Symons that we could not object to any restrictions he might suggest for restraining the alleged abuse; at the same time expressing a hope that this end might be attained without foregoing altogether the produce of the tax. We were soon after informed that although every precaution had been taken to prevent the sale of Arrack to the Europeans by reducing the number of shops, entrusting the sale to the public servants, and directing that no liquor should be carried away, but that it should be drunk on the spot, and that although the Police Peons whom he had instructed to watch the shops had discovered no deviation from these orders, yet that as the sale of arrack within the Fort continued to be a constant subject of complaint, he had deemed it expedient to discontinue altogether the sale of Arrack.

558. Shortly after this prohibition had taken effect, we received and submitted to your Lordship a letter from the Collector, reporting that a shop had been opened in the Fort by the authority of the Commanding Officer for the sale of Batavia Arrack to the Natives, at a rate sixty per cent. below that at which Country Arrack was sold, to the great injury of this branch of Revenue, whilst the measure itself was contrary to the Regulations. The Commanding Officer stated that this shop had been opened on account of the Honorable Basil Cochrane, Agent for the supply of spirituous liquors, but the Collector explained that hitherto Mr. Cochrane had merely kept a godown for the issue of Arrack to the European Troops, and had never been allowed to dispose of Arrack by retail to the Natives.

To Government, in Diary
Cons., 3rd March.
From Lieutenant Col. Symons,
in Cons., 10th February.

559. On the subject of this reference we did not receive any specific orders from your Lordship in Council, but were informed generally in a letter from the Secretary to Government under date the 19th April, that your Lordship having taken into consideration the consequences which had ensued from the immoderate use of spirituous liquors by the European Troops at the subordinate Military Stations, deemed it of great importance that every practicable measure should be adopted for removing the cause of so pernicious an evil by preventing the consumption of any description of Spirits at a nearer distance than four miles round each Station, excepting the regulated quantity of Batavia Arrack issued under the authority of the Commanding Officers from the store supplied by the Agent.

From Government, in Cons.,
24th April.

560. Your Lordship in Council accordingly desired that immediate instructions might be issued to the several Collectors under our authority, to withdraw all shops and stills for the

manufacture of Country Arrack to four miles from the Military Stations, and in the event of subsisting engagements between the Arrack Renters and the officers of Government being of a nature which might render it just that a compensation should be made to them for the advantages of which they might be deprived by the execution of this resolution, your Lordship desired that the Collectors might be required to propose such a compensation as should appear reasonable.

Circular Letter, in Diary Cons., 28th April.

561. These orders were duly communicated to the several Collectors.

To Government, in Diary Cons., 22nd May.
From Lieutenant Colonel Symons, in Cons., 5th May.
To Government, dated 27th February.

562. In our address to your Lordship in Council under date the 19th May, we submitted a letter from Colonel Symons requesting orders in answer to his former representation on the subject of the sale of Batavia Arrack to the Natives of the town and environs of Seringapatam, under authority from the Commanding Officer.

563. We concluded that the directions already conveyed to us for prohibiting the sale or consumption of spirituous liquors of any description within a nearer distance than four miles round each Station were considered as a sufficient reply to the reference above mentioned, and as an adequate provision against the evil complained of. It was, however, we thought, to be questioned whether the population of a large metropolis could be compelled to forego the use of Country Arrack altogether; and whether, if not provided, as heretofore, under certain established Regulations, it would not be imported or manufactured clandestinely.

564. As the object of your Lordship's orders of the 19th April, appeared to have been the preservation of the health of the European Troops, we presumed that they were not meant to extend to Garrisons and Cantonments occupied by Natives; as however a few European Invalids might be found at almost every station, we requested to be informed if this circumstance should be considered in enforcing the prohibition. We likewise requested to be informed if it were intended that toddy, one of the principal ingredients of the country, though used alone, and for other purposes, should not be sold within the limits prescribed.

565. In answer to this reference, we were informed that your Lordship in Council was led to apprehend that it might be difficult to modify the previous orders for regulating the sale of spirituous liquors, without defeating the intention under which they were issued. Your Lordship in Council was however, sensible of the difficulty to which we had adverted with respect to the prohibition of the sale of Country Arrack at stations so populous as Seringapatam, while a partial success in the attainment of that object could have no other effect than that of producing an unnecessary diminution of the public Revenue. Under a general view of the subject, therefore your Lordship in Council deemed it proper to desire that we would instruct the Collector of Seringapatam to state his opinion as to the practicability of sanctioning the sale of Country Arrack at Seringapatam, under such limitations as might prevent the injury to the health of the European Troops which it was the particular object of Government to avert.

566. Your Lordship in Council was of opinion that it would not be necessary to extend the prohibition of the sale of spirits to those stations where there might be no other European Troops than Invalids, and your Lordship was not aware of there being any objection to the sale of toddy provided that effectual means were used to prevent the mixture with it of intoxicating ingredients.

567. These modifications of the previous orders of Government respecting the sale of arrack were duly communicated to the several Collectors; and particular orders on the subject were issued to the Collector at Seringapatam, from whom we received a letter in reply, stating the limitations under which he was of opinion that the sale of Arrack might be continued at that station, and a considerable part of the Revenue

from that source be preserved without detriment to the health of the European Troops. This letter, we had the honor to submit for your Lordship's information under date the 19th August last.

568. Under date the 3rd May we were informed by the Collector on the Island of Seringapatam that in consequence of an urgent requisition from the Officer Commanding the Troops in Mysore, he had been induced to allot one hundred and ninety acres of land for the accommodation of the Native Troops and inhabitants removed from the Fort.

569. We could not but be satisfied of the propriety of the measure although the reason thereof was not mentioned by the Collector. We thought it necessary however to enquire the loss of Revenue which it would occasion, and were informed by a letter, which we submitted to your Lordship that it amounted to Star Pagodas three hundred per annum—the measure was approved by your Lordship in Council.

Respecting complaints against the Department of Police at Seringapatam.

From Lieutenant Colonel Symons, in Cons., 14th September.
Do. do. do. 4th do.
To the Chief Secretary, in Diary Cons., 11th September.
From Lieutenant Colonel Symons, in Diary Cons., 11th do.
To the Chief Secretary, in Diary Cons., 11th do.
From Government, in Cons., 22nd do.

570. The correspondence referred to in the margin relates to complaints preferred against the Police Department at Seringapatam under the superintendence of Lieutenant Colonel Symons. Upon this subject your Lordship has deemed it proper to suspend your judgment until it shall have been more fully investigated.

PRESIDENCY.

571. Your Lordship in Council was pleased under date the 14th May last, to appoint Mr. Harry Taylor to the charge of the Revenues of Madras, a charge which he has lately resigned in consequence of his having accepted an annuity from the Civil Fund, and by a letter from the Chief Secretary to Government of this date, we are informed that the Honorable L. G. K. Murray has been appointed his successor in this situation.

572. The late Collector of Madras Mr. Ogilvie, previously to delivering over charge of that office, furnished us with a plan shewing the progress made in carrying into effect the orders of your Lordship in Council for the appropriation of the ground on the south beach to the construction of a range of public buildings. He also furnished an account of the expenditure incidental to that arrangement, but it not being drawn out with sufficient clearness and precision, we found it necessary to refer for further explanation to his successor, whose letter together with that of Mr. Ogilvie we had the honor to submit to your Lordship in Council with our address of the 12th Ultimo.

573. With the orders of your Lordship in Council, relative to the appropriation of the ground in question was also conveyed authority for the purchase of certain houses and huts necessary to be removed for the purpose of forming a road to the westward of the projected buildings. According to a valuation with which we were furnished, the expense of the purchase was calculated at Star Pagodas 46,054-24-10, but from the accounts which we lately submitted, the purchase appeared to have been concluded for the sum of Star Pagodas 44,701-31 being less than the valuation by Star Pagodas 1,352-31-52. Including charges, clearing and removing the materials of the demolished buildings, and the Collector's commission on the proceeds of the sale thereof, the total amount of the expenditure was Star Pagodas 45,379-33-61.

See Statement B.

574. Of the amount purchase money, the sum of Star Pagodas 3,278-20-64½ being the value of three houses, the property whereof is in dispute has not as yet been paid; but the Collector has engaged, in communication with the Company's Solicitor, that payment shall be made so soon as the claims may be adjusted with interest at the rate of 8 per cent to be calculated from the 1st January 1806. This arrangement we submitted for approval and confirmation.

575. The proceeds of the sale of the old materials above mentioned amounted to Star Pagodas 7,820-18-25, the value of one of the purchase houses retained and converted to the purpose of a Cutcherry was estimated at Star Pagodas 1,375, and the saleable portion of the ground not required for the formation of the new road was valued at Star Pagodas 2,379-15-10, making a total of Star Pagodas 11,574-33-35, the difference between this sum and the amount expended is Star Pagodas 33,804-44-76, which constitutes the actual expense of forming the road in question, and exceeds the estimated expense thereof in the sum of Star Pagodas 7,796-27-33.

Estimated expense, Star Pagodas Rupees 26,013-17-43.

576. The house taken by the Collector for the accommodation of his Cutcherry, it was explained could not be resold to advantage; and as a saving thence accrues of 40 Pagodas monthly which was the sum previously allowed for the hire of a Cutcherry, we recommended that it should continue to be applied to its present use, and requested your Lordship's sanction to the amount disbursed in repairing it, Star Pagodas 112-14-70.

577. With regard to the appropriation of the ground belonging to the Company on the south beach, your Lordship will have observed, on reference to the plan accompanying our letter that of the ten lots intended for sale to the merchants, five only had been as yet disposed of, two of those to Messrs. Parry and Lane, and one each to Messrs. Lautour and Co., Messrs. Dalrymple and Grey, and Lieutenant Fraser respectively.

Vide Plan Enclosure in Mr. Ogilvie's letter 22nd, in Cons., 26th May.

578. The selling price was originally fixed at 750 Pagodas per ground, but your Lordship having subsequently determined that the expense of forming the road should be added to the price, it was thereby raised to Pagodas 910-35 per ground, making the cost of each lot comprizing 9 grounds, 1,824 square feet Pagodas 8,889-8-50.

From Government 28th June, in Cons., 21st July 1805.

579. At the above rate bills were drawn out and presented to the different purchasers, all of whom severally addressed the Collector in substance as follows:—
Messrs. Lautour and Co. could not conveniently discharge their bills without making a reference to Government respecting an arrangement for exchanging certain houses belonging to them for the ground in question. Messrs. Dalrymple and Grey requested to be informed if Mr. Anstruther's house in the Fort, valued at Pagodas 3,822 would be taken in part payment. Mr. Fraser was unable at present to pay the amount, and requested that his written engagement might be held some time longer; and Messrs. Parry and Lane applied for a reduction in the price of the ground purchased by them upon the plea of their having relinquished a large piece of ground their property, in order to meet the wishes of Government.

580. On the letters of Messrs. Lautour and Co. and Lieutenant Fraser, no particular observation appeared necessary. The proposal of Mr. Austruther to exchange his house in the Fort for its value in ground on the south beach was submitted in our letter to your Lordship in Council under date the 5th November; and with respect to the claim of Messrs. Parry and Lane, we had the honor to observe, that having called upon Mr. Ogilvie's successor to state how far, and to what specific amount he might consider the claim to be deserving of attention, he recommended that one-third of the price should be remitted.

In Diary Cons., 7th November 1805.

581. As the arrangement for the disposal to individuals of the ground on the south beach appeared to have been completed by the late Collector, we considered his claim to the usual commission on the amount sales to be well founded, and accordingly recommended to your Lordship in Council that he should be allowed to receive it, though not by anticipation, but accordingly as the amount might be realized.

582. The proposal of Collah Singana Chetty to dispose of his house in the Fort, valued at 6,000 Pagodas together with his property in certain ground on the beach, in exchange for one of the lots set apart for the proposed range of buildings, we submitted to the consideration of your Lordship in Council, and should it be accepted, we recommended attention to the precaution suggested in the last para. of Mr. Ogilvie's letter. The joint proposal of the two other Native merchants therein mentioned was likewise submitted to your Lordship's consideration.

583. The directions received from your Lordship in Council under date the 12th July, to report for the information of the Honorable Court of Directors the progress made in the disposal of the ground on the south beach belonging to the Company, we hoped would be considered to have been thus fully replied.

Jummabundy Statement of the Revenues under charge of the Collector of Madras. To Government, in Diary Cons., 15th September. From Mr. Taylor, in Cons., 4th August.

584. We took this opportunity of submitting for the confirmation of your Lordship in Council the equal Jummabundy Statement of the Revenues under charge of the Collector of Madras for Fusly 1215, amounting to Star Pagodas 1,24,281-2-18 inclusive of collections on account of the fencible corps.

585. We prepared the following Statement for the purpose of affording a comparative view of the amount of each item of Revenue in Fuslies 1214 and 1215. It exhibits a nett decrease in the year of Star Pagodas 12,205-16-59.

	Fusly 1214.		Fusly 1215.		Increase in 1215.		Decrease in 1215.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Arrack and Toddy inclusive of extra Revenue from fines and forfeitures...	1,05,769	28 29	88,341	29 11	...	...	17,427	41 12
Sales of land and Company's fees for Grants issued ...	3,046	9 27	3,009	27 70	...	...	636	23 37
Quit Rent ...	14,374	0 17	17,082	37 2	2,708	37 4	...	...
Salt ...	1,593	18 60	7,132	0 0	5,538	23 20	...	...
Collections on account of the fencible corps ...	11,002	15 70	8,600	37 53	...	...	2,401	20 17
Shotriums ...	60	0 0	60	0 0	...	...	...	...
Extra Revenue ...	40	30 40	53	38 23	13	7 63	...	...
Total...	1,36,486	18 77	1,24,281	2 18	8,260	26 7	20,446	0 66
Deduct Increase...							8,260	26 7
Nett Decrease...							12,205	16 59

586. The decrease under the head of Arrack and Toddy was attributed in part to the too great vicinity of the Arrack shops within the Zillah of Chingleput, which we in consequence directed to be removed to a farther distance, and partly to a great fall in the price of Batavia Arrack which enabled the vendors to undersell the vendors of Country Arrack and caused

To Mr. Hepburn, dated 5th, Diary Cons., 9th June 1805. From Mr. Taylor, 31st July, in Cons., 4th August 1806.

many of the latter to relinquish their Licenses. The decrease in the Revenue arising from the sale of Company's lands required no explanation, and that which appears under the head of Collections on account of the fencible corps was stated to be caused by the subscriptions for April, May and June 1804 having been included in the Jummabundy Statement for the year 1214.

587. The chief items of increase are from Quit-rent and Salt, the latter amounting to 5 Star Pagodas 5,588 resulted from the improved management of that Branch of Revenue.

GOVERNMENT CUSTOMS.

588. The correspondence with the Collector of Government Customs since the date of our last Report has been confined to the ordinary detail of duty connected with that department.

589. We have the honor to subjoin for your Lordship's information a Comparative Statement of the gross collection on account of Sea and Land Customs at the Presidency, exhibiting an aggregate decrease in the latter year of Star Pagodas 48,448-23-57, which we presume must be attributed chiefly to the declension of Commerce.

	Sea Customs.		Land Customs.		Betel, &c.		Extra Assessment on Betel, &c. for the support of the fencible corps.		Total.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Fusly 1214...	1,26,887	11 21	58,415	7 5	99,512	3 40	17,388	12 12	3,02,202	33 78
" 1215...	93,081	4 50	47,974	36 70	96,134	13 25	16,563	39 36	2,53,754	10 21
Deficit in Fusly 1215.	33,806	6 51	10,440	12 15	3,377	32 15	824	14 56	48,448	23 57

590. On this subject we propose calling on the Collector for an explanation.

GENERAL SUBJECTS—REGULATIONS FOR THE SEA AND LAND CUSTOMS.

To Government, Cons., 5th May.

Report to Government on a Regulation proposed by the Board for altering, modifying and amending certain provisions contained in the Code of Custom Regulations established in the year 1803 and for extending the general system of collecting the Sea and Land Customs to the Provinces of Canara and Malabar.

591. Under date the 5th May last, we had the honor to address your Lordship in Council on the result of the enquiry which it was thought expedient to institute into the operation of the existing regulations for the collection of the different branches of the Customs under this Presidency.

592. We did not consider it necessary to occupy your Lordship's time with an explanation of the causes which had tended to protract the preparation of this Report, for though a longer period had elapsed than the fullest consideration of the subject could have actually demanded, we were not aware that the delay could prove in any respect prejudicial. Under this impression we thought it our duty to give a preference to other subjects which pressed more immediately upon our attention.

593. At the time when the revision of the Custom Regulations was first recommended to our attention by your Lordship in Council, it can scarcely be said that they were generally established, and it is certain that they were very imperfectly understood; we refer in particular to the Regulation for the levying of Frontier and Town duties, a system entirely new, and consequently however simple its theory not at once to be reduced to practice and familiarized to those on whom its execution was to depend. Experience was necessary before any satisfactory judgment could be formed of the effects which the system might be calculated to produce, and from

experience alone could be discovered whatever in its principle might be really defective, or in the subordinate provisions require to be changed.

594. That the country would be much "benefited by the abolition of the Town duties with the exception of those collected at Madras" is a position to which it was impossible to refuse assent, but we were rather to consider in the first instance, what might have been their effects comparatively with those of the system for which they were substituted.

595. The average annual Revenue from the former Sayer or road duties which had been taken at about 5,00,000 Pagodas has hitherto considerably exceeded the produce of the Frontier and Town duties collectively; yet we found it recorded by the late Board of Revenue, that not one-half of the amount exacted from the people was accounted for to the State. The collection of road duties was in its nature peculiarly liable to abuse, which constituted the principal objection against them; and although we could not believe that the system of Frontier and Town duties had eradicated the evil, yet as the rate of duty instead of being various and arbitrary was by that system determined upon an uniform scale, and as the places at which it was levied instead of depending, as formerly, on the will of Renters and Native servants were now regulated under the orders of this Board, the number greatly reduced, and the department in general brought under more regular control; we presumed that these measures must have had considerable effect in restraining the frauds and oppression which formerly prevailed, and that although Government might not receive all its just dues, the merchant had in great measure been secured from imposition.

596. It was, however we remarked scarcely to be expected that the transition to a new system from one long established and to which the people were accustomed, however favorable in a general view could be effected at once without giving rise to partial dissatisfaction, every comprehensive arrangement of this nature must be liable to affect particular interest, and some cases of real hardships, it might be presumed would occur, which at the time of preparing for the change it had been difficult to obviate, or to foresee.

597. The persons whose particular interests the town duty chiefly affected were those who were before exempt from the immediate operation of the road duties. That demand, which by the new system, in some instances fell upon the manufacturer, was generally delayed under the former system, until his commodities had passed into the hands of the merchant. He was consequently not easily convinced that an additional burthen had not been imposed upon him, and though, in fact the duty at whatever period, and by whomsoever paid, must ultimately fall on the consumer, it appeared reasonable to suppose that for a time at least, the transfer of the demand from the merchant to the manufacturer might have been productive of actual loss and inconvenience to the latter.

598. So far however as the effects of the existing Regulations had come within the sphere of our observation, we were of opinion that they could not properly be considered as having had an oppressive operation excepting in those particular instances in which the same merchandize might have been charged with a duty more than over and to an amount beyond that which would have been demanded upon it under the former system.

599. This case appeared to have occurred more-frequently in the Ceded Districts than elsewhere, for as a large proportion of the trade of these districts is carried on with the Mysore and Mahrattah Dominions, it was invariably exposed to the demand of both the Frontier and Town duty. It was also to be remarked that as the principal trading Districts are those adjoining to the Frontier, the former Road duties must have been comparatively much lighter, and the inconvenience attending their collection less felt, than in Districts situated farther in the interior. The consequence was obvious, that the change of system had been less favorable to the trade of the Ceded Districts than to that of the territories in general under this Presidency.

600. Colonel Munro furnished a statement of comparison between the old and new duties upon the chief articles of trade in the Ceded Districts, whence it appeared that on many articles the new exceeded the former duties, and on many others it fell short of them; the general result was that the new duties were not much higher than the old, with the exception of Indigo, Tobacco and Cloth,—of these, the two former, Colonel Munro observed could very well bear the increase, but the manufacture of cloth had suffered. In no other respects did it appear to him that the new system had been prejudicial to the trade of the country, whilst "the home market, which is by far the greatest, was more favorable than formerly, for almost every article, and upon the whole he was of opinion that the trade was increasing.

601. The sentiments of the other Collectors were in general more favorable to the new system than those of Colonel Munro, for which we thought a competent reason had been assigned. To give an abstract of the remarks of each individual we considered superfluous; upon particular points their opinions, as might be supposed were at variance, but in this they generally concurred that the commerce of the country had been greatly relieved by the removal of the heavy restrictions which the former Road duties imposed.

602. But whilst such had been the general effect of the transition from the former to the late mode of levying the Land Customs, it was necessary to state that the Town duty had been found liable to a peculiar and weighty objection, contrary to the hopes which had been formed, it was found to discourage, rather than promote the resort of merchants together, and instead of leading to the establishment of markets for the exchange and sale of merchandize, it had tended to injure such as previously existed. To avoid this duty, the manufacturer had only to remove to an adjacent village, whilst goods, on their transit through the country, might often be passed free of the Chokies altogether, by a slight deviation from the ordinary track.

603. The tax was also liable to become gradually more partial in its operation; in course of time it was to be expected that the towns would be depopulated of the trading part of their inhabitants, and though the Revenue might be secured from deterioration by transferring the Chokies to the new places of resort, we thought that the radical evil would continue, and be productive of consequences injurious to the manufactures, and to the freedom of commercial intercourse.

604. It appeared to us that this facility of evading the Town duty was an insuperable defect; some of the Collectors—particularly Colonel Munro, proposed for a remedy to lower the duty and render it general. "It seems indispensable," he observed, "that the duty should be general, because if limited to particular places, and at the same time so moderate as not to cause emigration, it would bring on a heavy loss of Revenue."

605. Previously to noticing the probable loss of Revenue which would be occasioned as well by the necessary modifications of the Town duty as by its entire abolition, our attention was required to the proposition for extending it.

606. In our judgment the measure appeared to be extremely exceptionable. It would, indeed, we remarked, provide against that particular evil which had been observed to constitute the great defect of the prevailing system, but the duty becoming general would cease to be a Town duty. We thought it must, in some degree, affect those whom it were desirable to exempt from its operation, and that the expense of collection would be immoderate. Already we observed the produce of the Town duty at some places had been found insufficient to defray the wages of the servants employed to collect it; this we presumed would very frequently occur, if the proposed plan were adopted, and it was unnecessary, we conceived, to urge the impolicy of a tax which creates a number of unprofitable occupations, and imposes a burthen on the subject without adequate benefit to the State.

607. Amongst other objections urged against the extension of the duty was its tendency to renovate those impediments to trade which it was the great object of the existing Regulation to remove. Rules we remarked might perhaps, be framed for obviating the detention of goods on their transit to the place of destination, but we were of opinion that if Chokies were everywhere established, greater energy and vigilance would be required to render those rules efficient in practice than we were authorized generally to expect, and we were therefore persuaded that if attempted to be introduced, the proposed measure would soon be found to have injurious effects, besides those of multiplying the opportunities of speculation to which the system was already but too obnoxious.

608. It remained then to consider whether it were more expedient to continue the Town duty upon its original principle, modifying the provisions of the Regulations where they might be thought to have operated oppressively, or whether as the Revenue by the modifications in question would be very considerably reduced, it might not rather be advisable to forego it, and abolish the duty altogether.

609. The opinion which we formed on this subject was founded upon general data, but they were the best within our reach, and we hoped they would serve, in some respect, to facilitate the decision of your Lordship in Council.

610. We were then unable to furnish your Lordship with a Statement of the Revenue derived from the several branches of the Customs for the official year 1805-6, but the Revenue of 1804-5, though not perhaps the most accurate standard, as being the result of the new system in the first year of its operation, we conceived, might be taken for the purpose required.

611. The nett produce of the Town duty for that year as shewn by the Statement transmitted with our letter of the 18th October last, amounted to about two lacs and sixty-nine thousand Pagodas, or, as was estimated by us to about two lacs and fifty-thousand exclusive of collections within that period from the duty on grain. In the duplicate of that Statement, which we forwarded as a necessary accompaniment to this report, an error in placing under the head of Frontier duties the amount of the impost on Betel and Tobacco at Seringapatam was rectified, and the estimated produce of the Town duty, exclusive of Madras, thereby raised to about two lacs and seventy thousand Pagodas, a sum which we did not apprehend would be much exceeded in future years, though the present system should continue without alteration.

612. According to the existing Regulations merchandize on which a Town duty may have been paid is nevertheless chargeable with a Frontier duty and *vice versa*—it is also chargeable with a further duty if brought to Madras, or exported by Sea at any of the subordinate ports. Upon the same principle, merchandize imported by Sea into Madras is liable to a second duty on being carried to any Choky town in the interior, and to a third if it pass the Frontier, making the demand in some cases only six, in others twelve, and in others eighteen per cent.

613. It was not to be doubted that where the demand of a third duty might have occurred, it must have proved greatly oppressive, and beyond the ability of most articles to bear. It had also been objected that the second duty was burthensome, and the orders we had received on several occasions, more particularly those for remitting the Madras duty on a consignment of cloth belonging to the late Firm of Messrs. Chase, Chinnery and Co., upon which a Town duty, had been levied at Salem, left us to conclude that your Lordship in Council considered the objection to be well founded.

614. We entirely concurred in opinion with your Lordship that the demand in this respect required to be alleviated, and that the same merchandize ought not to be charged with a duty more than once, whether levied in Towns or at the Sea or Land Frontier.

615. The loss of Revenue which would ensue from this limitation, we estimated at one lac and five thousand Pagodas according to the following calculation :—

Amount of duties on Imports by Sea at Madras, Star Pagodas 1,13,000, of which say one-eighth will have been collected a second time at Chokies in the interior, Star Pagodas	...	...	...	...	...	14,000	0	0
Amount of duties on Exports by Sea at the Subordinate ports, Star Pagodas 96,000, of which it is presumed one half will have been levied on articles charged with a previous duty, Star Pagodas	...	...	...	...	...	48,000	0	0
Amount of Town duty at Madras exclusive of the duties on Betel and Tobacco, about Star Pagodas 60,000, of which one-third, it is presumed, will have been levied on articles charged with a previous duty, Star Pagodas	...	...	...	...	...	20,000	0	0
Amount of Frontier duties, Star Pagodas 94,000, of which say one-fourth will have been levied on articles charged with a duty previous to exportation or subsequent to importation as the case may be, Star Pagodas	...	...	...	...	...	23,000	0	0
Total ..	1,05,000	0	0					

616. We could not vouch for the accuracy of the foregoing calculation, because in cases where a second duty was demandable, the exchange of Rowanas was unnecessary, and consequently in the Registers, no distinction would have been made between the articles which might and those which might not already have been charged with a duty. We were, however, of opinion that though the calculation, in its several parts, should be wrong, the general result was not widely erroneous, and that the abolition of the second duty in the cases provided for would cause a defalcation of revenue to the amount, at the least of one lac of Pagodas.

617. Deducting this sum from the amount of the Town duty as at this time collected, and the residue was Star Pagodas 1,70,000; it appeared, however, on reference to the accounts before us that the Revenue derived from Betel, Tobacco, &c, in the Fusly 1214 amounted to Star Pagodas 1,20,000, or thereabouts, of which the sum of Star Pagodas 50,000 was the produce of Canara alone, to which Province the Town duty did not extend; but the remaining sum of Star Pagodas 70,000 being collected with, was included in the produce of the Town duty, and might, we observed, continue to be collected though that duty should be abolished.

618. Thus it was demonstrated that allowing for the reduction which would be occasioned by limiting the demand to one duty, a measure assumed to be requisite, and deducting the Revenue from Betel and Tobacco, which would still be available, the loss of Revenue resulting from the entire abolition of Town duties in the interior would not exceed 1,00,000 Pagodas, for though if continued, a larger amount would be collected under the head of Town duties, there would be a proportionate drawback on the Revenue on account of the duty on articles exported by Sea and by the Frontier, and on those imported by land into Madras—in other words, the above sum of 1,00,000 Pagodas was the estimated amount of the duty collected on articles, exclusive of Betel and Tobacco, produced or manufactured in the interior, and consumed by the inhabitants.

619. Having before noticed at sufficient length the objections to which this duty had been found to be liable, we thought it superfluous to revert to the subject—on a mature consideration of the nature of those objections, and viewing the comparatively small amount which the duty was calculated to produce, when divested of demands considered to be oppressive, we were induced to recommend to your Lordship in Council that it should be abolished from the commencement of Fusly 1216, and we accordingly provided for its abolition in the draft of a new Regulation which was submitted to your Lordship through the channel of the Sudder Adawlet.

In Cons., 5th May.
To the Register, to the Sudder
Adawlet in Diary Cons., 8th
May.

620. It was proposed that the Town duty at Madras should be levied as heretofore, excepting on such articles as might have been charged with a previous duty on importation at the Frontier.

621. The total estimated loss of Revenue, as your Lordship will have seen, was Star Pagodas, 2,00,000, being the present produce of the duty, as nearly as it could be ascertained, exclusive of that assessed on Betel and Tobacco. To this was to be added the amount of the existing Road duties in Canara, to which Province, as also to Malabar,* it was proposed that the general system, with the requisite adoptions, should now be extended. These duties in the last fusly produced the sum of Star Pagodas.

*NOTE.—The Inland or Road duties of Malabar are inserted in Statement A under the head of Town duties.

622. It was reasonable, we observed to presume that the external trade by the Frontier and by Sea, relieved from all impositions, imports, and impediments in the interior, would ultimately, and probably in the course of a few years, increase in a degree to compensate the loss of Revenue which the measure proposed was calculated in the first instance to occasion; meantime in conformity with your Lordship's orders, our attention had been given to the means by which the loss might, so far as practicable, be immediately supplied.

623. The abolition of the duty on Imports by Sea at the Subordinate Ports, and the confining the duty there to an Export duty, with the exception of Imports on Foreign Vessels or from Foreign Settlements, was a measure founded on the belief that the trade of those ports consisted exclusively in an import of the produce and manufactures of the country, or in re-export of articles imported, and that few articles were imported (Europe and other articles excepted on which a previous duty would have been paid) that were not again exported.

624. In the course of our late enquiry, however, we observe that the foregoing opinion was not altogether correct, and having, in consequence, communicated with the Reporter of External Commerce, we ascertained that the value of Merchandize imported at six of the principal Ports subordinate to the Presidency, after deducting articles exempted or proposed to be exempted from duty, such as had paid a previous duty, and re-exports which of course, became subject to the payment of the Export duty amounted, in the year 1804 to Sicca Rupees 7,20,689, or Star Pagodas 2,21,750, an Import duty on which at 6 per cent. would be Star Pagodas 13,305, and we were of opinion that if applied to the Imports at all the ports and places where an Export duty is at present levied on this Coast, it would produce at the least 20,000 Pagodas.

625. We remarked that the levying an Import duty at the Subordinate Ports on articles not previously charged with, nor otherwise having a claim to exemption from, duty, would remove the objection urged by the Supreme Government against the undue preference given to the Goods of British and other Merchants over those imported by Foreigners and reduce the difference to two per cent. as at the port of Madras. The measure, it was seen, would likewise be productive of some increase of Revenue, and though liable to the inconvenience of identifying such goods as would fall to be re-exported free of duty, we were, upon the whole, of opinion, particularly as the re-exports bear a very small proportion to the Imports chargeable with duty, that its adoption would be advisable, and we provided for it accordingly.

626. We deemed it proper here to remark that although articles conveyed by Sea to the Subordinate Ports were by the present Regulations exempted from duty, they appeared, in several instances, to have been charged with an equivalent by way of Town duty, and that, therefore, the amount to be considered as the proper and exclusive Revenue from the Town duty was proportionately reduced.

From Mr. Sherson dated
23rd December 1805.
In Cons., 2nd January 1806.
Coringa.
Masulipatam.
Cuddalore.
Porto Novo.
Nagore.
Negapatam.

Letter dated 19th July.
Enclosed in Government's
letter dated 3rd, in Cons., 12th,
November 1804.
Para. 8.

627. With regard to the raising an additional Revenue from Betel and Tobacco, we informed your Lordship that we should have the honor of offering our sentiments to your Lordship in a separate address. Of the amount derivable from this source we observed we could not form any satisfactory estimate, as it would greatly depend on the nature of the orders which might be passed on several points requiring your Lordship's decision.

628. We were not prepared to suggest any other means than those above stated towards supplying the loss of the Town duties, unless by increasing the present rate of duty on the Imports and Exports by Sea and the Frontier. We remarked that the Sea Customs in Bengal were levied at the rate of $7\frac{1}{2}$ per cent. or one-fourth more than the Madras rate, which applied to the amount of the collections for the last official year would give an increase of Revenue to the amount of nearly 65,000 Pagodas. We saw no objection to the equalization of the Madras rate of duty with that of Bengal, and in consideration of the relief which internal trade in particular would derive from the abolition of the Town duty, we were of opinion that a similar addition of $1\frac{1}{2}$ per cent. might also be made to the present rate of Frontier duty. This last measure we calculated would produce an increase of Revenue to the amount of at least 20,000 Pagodas.

629. In Canara and Malabar, the duty on Imports and Exports by Sea, now levied, with certain exceptions, at the rate of $3\frac{1}{2}$ per cent. we proposed to raise to the general rate of 6 per cent. By this measure to which the Collectors agreed that no objection existed, the loss arising from the abolition of the present Inland duties would, we imagined, be in a considerable degree, if not wholly, supplied.

630. Of the exceptions alluded in the last paragraph, a part related to the trade carried on with Foreign Asiatic and European States, these, we observed, were sufficiently provided for by the existing regulations, but there were other exceptions to the general rate of duty, extending in Canara to exports of Rice, Betel-nut, Pepper, Sandalwood and Cardamums, and in Malabar to exports of the three articles last mentioned and of nutmeg, cassia and timber of certain descriptions, and to imports of Tobacco, Ganjah and Opium:—

CANARA EXPORTS.				Proposed rate per cent.
	Duty reduced to a per cent. on the value.			
Rice, 1st sort ...	9	4	7	10 0 0
" 2nd " ...	10	38	78	10 0 0
Betel-nut ...	25	12	11	25 0 0
Pepper ...	6	19	23	8 0 0
Sandalwood ...	7	34	11	9 0 0
Cardamums ...	2	8	54	10 0 0
MALABAR EXPORTS.				Per cent.
Pepper ...	...	...	...	11½
Sandalwood ...	...	...	...	7
Cardamums ...	...	...	...	13
Cassia ...	...	...	...	5
Nutmeg ...	...	...	...	6
IMPORTS.				
Tobacco Ganjah, and Opium ...	...	...	...	9
Timber at various rates per candy,	...	...	...	

To Government, dated 25th, in Diary Cons., 27th July 1801.
To do, 26th, in Diary Cons., 29th October.
From do, 31st October.
In Diary Cons., 19th November.
To do, dated 3rd in Diary Cons., 5th December 1803.
From 1st May 1804, to 30th April 1805 Pagodas 59,433.

632. The expediency of continuing a high duty on rice exported from Canara had been urged on several former occasions, and we believed was generally admitted. It yielded a considerable Revenue, had not been found in any respect injurious or oppressive, and afforded a necessary check to unlimited exportation.

631. The Export duty in Canara on the articles above enumerated we observed was levied at certain rates per weight—this duty for the late Southern Division reduced to a percentage on the value of the several articles is shewn in the margin, together with the rate of duty proposed by the late Collector—we likewise inserted in the margin the duty levied on those articles which are excepted from the general rate in Malabar.

633. With regard to Betel-nut, it was observed by Colonel Munro that no article was so well calculated for being made an object of taxation. "Its culture being confined to particular Districts, its being a luxury and in no degree a necessary of life, and its universal consumption by all ranks of people are circumstances which combine to enable it to yield a large Revenue easy in the collection and light upon the inhabitants."

634. We could not assign any cause for the low duty on Cardamums in Canara, comparatively with the duty levied on the same articles in Malabar, that they were a fit object of particular taxation we conceived would appear from the following quotation from one of the Reports of Mr. Murdock Brown, whose information on subjects of this nature were entitled to attention. "They are observed nearly a spontaneous production, the quantity of which can never be augmented by human labour to such a degree as to answer the whole demand that there is for them. They are both as a spice and as a drug in the highest request amongst the rich by whom they are consumed, and with whom an augmentation in the price of 25 or even 50 per cent. would never diminish their consumption, and as Government receive a very inadequate Revenue from the land producing them, he was of opinion that export duty of 25 per cent. would neither be hurtful to Trade nor oppressive to the producer."

635. To whatever cause might be ascribed the overcharged state of the Pepper market in Malabar, there could, we thought, be little doubt that under a change of circumstances, it would regain a place in the class of articles capable of bearing a particular and increased duty. In the Report of Mr. Brown already referred to, he stated his opinion that the duty on Pepper might be safely continued at the present rate without any diminution of the exportation, the quantity produced was not at that time considered fully equal to supply the demand, but observed Mr. Brown:—"It is not the duty that has prevented the quantity of Pepper being increased in the same proportion as the other produce has been augmented during the Company's Government, it is the mode of assessment which rendered the cultivation of the Pepper vine often a losing occupation, but now that one-sixth only of the gross produce is to be collected as Revenue, there can be little doubt that this branch of cultivation will become a favorite one with the Natives."

636. Mr. Brown here alluded to the orders then lately passed for reducing the assessment on the Pepper vine, but admitting that the assessment were still too high, it was, we remarked, evident that its tendency would be to discourage the growth of Pepper, and consequently that the over charged state of the market was in no wise attributable to that cause. The orders lately issued by your Lordship for abolishing the remaining assessment on the Pepper vine and for exempting Pepper from all Export duty until the 1st January next were measures which appeared to us well calculated for the purpose intended of affording present relief to the cultivators of that article, we did not, however, apprehend that the evil which it was wished to remove, was in any great degree imputable to the high export duty, but rather to the cause ascribed by the Collector, the discontinuance of the usual demands for the European market.

637. We were here led to notice the contract entered into with the Rajah of Travancore under the authority of the Governor in Council of Bombay, by which the Company are bound to receive at a stipulated price the whole of the Pepper produced in that Territory, but since it was admitted that the abundant supplies procured by Americans and other nations from the Eastern Islands precluded all idea of preserving a monopoly of the European market in the hands of the Company, it were surely, we observed, to be desired that their investments should be composed of the produce of their own Territories and of the labour of their own subjects in preference to that of a Foreign State.

638. In the proposed Regulation we provided for the collection of a particular export duty in Canara on Rice, Betel-nut, Pepper, Cardamums, Sandal-wood and Timber, and in Malabar on

the same articles, with the exception of Rice and with the addition of Nutmegs and Cassia leaving the rates of duty on each article to be determined by the respective Collectors under the orders of the Board of Revenue subject to the confirmation of the Governor in Council.

639. We included Sandal, Nutmegs and Cassia amongst the articles chargeable with a particular duty chiefly on account of their having been hitherto included rather than from any supposition that the general rate of duty was inadequate. Timber was included because the profit on the trade in that article was represented to be very considerable, and because adverting to the extensive demand for the supply of the dockyards at Bombay, it seemed advisable to possess the means of checking the exportation, and, if necessary of securing the whole of the quantity produced at the disposal of Government.

640. The continuance of particular duty on Tobacco, Opium, &c., imported into Malabar was sufficiently provided for by a general clause in the proposed Regulation.

641. The Haulet duties, for the continuance of which we likewise provided, apply to the Districts of Soonda and Bilghi only. It is the term by which the high duties paid on Pepper, Betel-nut, Cardamums and Sandal at certain stations to which these commodities are brought previously to exportation are distinguished.

642. The Betel-nut and Pepper of Canara below the ghauts is far inferior to the produce of Soonda and Bilghi, a very small proportion only of the Pepper and Betel-nut of these Districts is ever exported by sea, the produce of Bilghi is carried by Nuggur to Mysore and the Carnatic, and that of Soonda to Darwar, Habely and Savinoor, whence it is dispersed over the interior Provinces of the Peninsula.

643. In support of the expediency of continuing the Haulet, we transcribed the following passage in one of the Reports of Lieutenant Colonel then Major Munro, when Collector in the Province of Canara. Both of these Districts (Soonda and Bilghi) in common with Nuggur enjoy a soil and climate so peculiarly adapted to the growth of Betel-nut and Pepper, that after all the high duties to which they are subjected, no other country ever can enter into competition with them in these articles. None of the countries where they are consumed can produce them of so good a quality or so cheap, and most of them cannot produce them at all. The Haulet Customs may therefore be regarded as a permanent and certain source of Revenue of which the realization will be always easy, and which can never fail unless in time of war. With respect to commuting them for some other tax, I see no way in which it could be effected without causing much inconvenience. An addition to the land rent of gardens is the most obvious, and indeed almost the only mode by which the equivalent could be raised, but this system would be much less favorable to the cultivators than the present, because it would burthen them with a most immoderate rent which they would often be obliged to pay in advance from unforeseen delays in the sale of the produce.

	PEPPER.	BETEL-NUT.		
		1st sort.	2nd sort.	3rd sort.
Present rate	26½	23	21½	19
Proposed rates...	21½	20	18½	11½
BILGHI.				
Present rates	27	85½	34	23½
Proposed rates...	20½	21½	18½	12½
From Mr. Read dated 20th, in Cons., 31st March 1805.				
Soonda, Star Pagodas	2,270.			
Bilghi, do.	3,388.			

645. As the Haulet duty hitherto levied on Cardamums, Sandalwood did not much exceed the ordinary duties on several other articles of produce, the Collector was of opinion that they might be made subject in common with other merchandize to the Town and Frontier duties, and

consequently omitted to furnish a Statement of the present and proposed rates of Haulet duty for those particular articles as for those of Pepper and Betel-nut. But since the Town duty under the propositions submitted would not be extended to these Districts, and as a Frontier duty only would fall short of what the articles in question are well capable of affording, we recommended that they should be subject to the Haulet duty as heretofore.

646. It had been already remarked that the establishment of the Frontier and Town duties had an injurious effect on the Trade in cloth, particularly in the Ceded Districts whence considerable quantities were formerly exported to Mysore, and through that country to Malabar and Canara, these Provinces from local circumstances being incapable of producing a sufficient supply for the consumption of their inhabitants.

647. With the view of restoring and extending this valuable branch of our Trade and Manufactures, Colonel Munro recommended that all cloth and cumblies should be chargeable with a Town and Frontier duty of only 2½ per cent respectively. Mr. Read recommended that a duty should be levied only once at the rate of 4 per cent on Cotton Piece Goods and 3 per. cent on Cumblies. We thought it probable that all the relief and encouragement necessary would be afforded by the abolition of duties in the interior, but we remarked that for a time perhaps, it might be advisable to lower the rate of Frontier duty on cloth to 4 per. cent or to make an equivalent reduction in the Tariff prices.

648. On the other hand we did not doubt that there were and might hereafter be besides those confined to Malabar and Canara, some particular articles of Trade capable of bearing a higher than the general rate of duty whether on importation or exportation by the Sea or Land Frontier. Cases we remarked might likewise occur in which it might be advisable to lower the rate of duty on certain articles, or even to exempt them from duty altogether.

649. It occurred to us therefore as expedient to insert a clause in the proposed Regulation, reserving to Government a discretionary authority to raise, reduce, suspend, or abrogate the duty on any article imported or exported by Sea or by the Frontier, every case in which this authority may be exercised being duly certified and published in the mode prescribed with respect to articles assessed under the existing Regulations with a variable rate of duty.

650. In framing the Regulation XII. A.D. 1803, sufficient attention appeared not to have been paid to the Commercial Treaty of Hyderabad; it was merely prescribed by the 17th Section that goods imported from the Territories of His Highness the Nizam should be charged with an import duty of five per cent. only conformably with the terms of the Treaty.

651. Although the spirit of the Treaty of Hyderabad was doubtless to afford reciprocal and equal facilities to the trade of both States, yet from some defect in the letter of it (a revision and amendment of which we recommended) the Treaty could not be considered as having hitherto had operation. The Board of Revenue were directed in a letter bearing date the 2nd July 1802, to submit for the consideration of Government, such Regulations as might be deemed necessary for the purpose of carrying into effect the articles relating to matters of Revenue, the Board replied to these orders under date the 13th August following, but never at any subsequent period received directions on the subject of carrying the Treaty into effect.

652. We knew not what communications might have taken place between this Government and that of Hyderabad on the subject. We looked upon the Treaty to be in force, and in preparing the Regulations of 1803, provided for it so far as that time appeared to us necessary occasions had since called for a more particular examination of Treaty, and we took this opportunity of stating some points which in our judgment required explanation.

653. We observed that by the first article, the free use of the Port of Masulipatam was granted to His Highness the Nizam with the privilege of establishing a commercial Factory,

and that by the second Article ships bearing His Highness' Flag were declared entitled to the protection of British Ships of War, the third and fourth Articles prescribe that there shall be a free transit between the Territories of the contracting parties of all articles being the growth, produce or manufacture of each respectively, and that all Rahdary or Road duties shall be abolished. By the fifth Article it is provided that a duty of five per cent. and no more shall be levied at Hyderabad indiscriminately on all articles whatever imported from the Company's possessions, and the seventh Article declares that the duties payable to the Company on all articles imported from the Territories of the Nizam shall be collected at Masulipatam alone or at one or more places according to the convenience of the merchants belonging to His Highness' Dominions. The eighth Article grants to the Nizam a duty of five per cent. payable at Hyderabad on all commodities purchased in his dominions for exportation, but the Treaty contains no correspondent article in favour of the Company.

654. The unqualified terms in which the Treaty is couched appeared calculated almost to induce a supposition that it was intended no duty should be levied on the part of the Nizam excepting at Hyderabad, and none on the part of the Company excepting at Masulipatam. Under this interpretation, the greater part of the Trade between the two countries which does not find its way to the stations above mentioned, would, we remarked be exempted from duty altogether.

655. It was made clear, however, by the tenth Article that it was intended to exempt from duty the general Trade which subsisted previously to the Treaty between the subjects of the respective States. It is therein prescribed that the Traders under both Governments, namely, all such as shall traffic from the Company's Possessions to those of the Nizam, and *vice versa* shall pay a duty of five per cent. on the importation of their commodities into the respective Territories, meaning, we concluded as they pass the Frontier. The construction of the Treaty then appeared to be this, that a particular Trade to be carried on between Hyderabad in the Nizam's Dominions and Masulipatam or one or more places in the Company's Dominions should be chargeable with a duty of five per cent. to be levied at those stations respectively, and that all other Trade should be chargeable with a like duty on the Frontier; that is, with an Import duty of five per cent., but no provision was in this case made for the levying an Export duty by either party, and, in the other case, as regards the Trade between Hyderabad and Masulipatam, the Export duty allowed to be levied at the former place was not, as we had before observed, reciprocal.

656. Assuming the foregoing construction of the Treaty to be correct, we were at a loss for a reason why the duty on Goods passing between Hyderabad and Masulipatam should not like all other goods be payable on the Frontier, nor, unless the particular Trade and the parties engaged therein at the respective stations be made known, did we see in what manner the distinction could be maintained.

657. It appeared to us that the Treaty had chiefly in view to establish an Entrepôt on each side, and that it was framed without due reference to the general Trade previously subsisting between the two States. But whatever might have been the intention of the Treaty, it had not been carried into execution on the part of the Nizam, no Factory had opened, nor had any commercial agent appeared at Masulipatam, and on our part though consequence of the insertion of the Section above quoted in Regulation XII of 1803, all Imports from the Nizam's Territories had been charged with a duty of five per cent. only on the Frontier, they had been liable to a subsequent Town duty, whilst all Exports to those Territories had been chargeable with the Town and Frontier Duties at the general rate of 6 per cent. each.

658. That the omission to allow one Export duty as well as Import duty each way arose from inadvertence and was not intentional, appeared to us evident from a particular Export duty being granted to the Nizam by the sixth Article, but before this omission was supplied, we suggested, as worthy of consideration, whether some exceptions might not be necessary to any general rate which might be fixed, particularly with respect to articles which had always been charged with a high *Hau'et* duty.

659. We further observed that the Treaty should determine whether Merchandize upon which duties might have been paid at either of the other Presidencies, or in any part of the Company's Possessions should or should not be liable to the usual duties on importation into the Territories under this Presidency, though ultimately conveyed into those of the Nizam—also whether Merchandize, intended for the Hyderabad market on which the Company might not have received any previous duty, should or should not be charged with the full duty on importation into Madras instead of a duty of five per cent. only, or whether, in other words, Merchandize which on importation might have paid the full rate of duty should be liable or not to a drawback of one or more per cent., according to the rate established if purchased for the purpose of exportation to the Territories of the Nizam.

660. It occurred to us as not improbable that though the immediate purchaser of goods for exportation from the Nizam's Territories into those of the Company might not be charged by the Hyderabad Government with a higher duty than five per cent., the same goods might have been liable to other duties previously to their coming into the possession of such purchaser. If therefore any drawback or distinction of the nature alluded to in the last paragraph were allowed by the Company, we suggested that care should be taken to ensure reciprocity on the part of the Nizam, and that the rules necessary in such cases should be established to secure both Governments from imposition.

661. In the Regulation submitted by us, we provided that the duties on the Trade carried on between the respective States should be regulated in conformity with the terms of the Treaty, leaving the interpretation thereof and all points connected with its execution to be determined hereafter and communicated for the guidance of the Collectors.

662. We did not find it necessary to propose any material reform in the established Regulations for the Department of Sea and Land Customs at Madras, and the few alterations of inferior note which we made were such as not to require particular mention in our Report.

663. Your Lordship in Council having taken into consideration the foregoing Report, informed us that you concurred generally in the reasoning which we had stated respecting the operation of the Custom Regulations; and being firmly convinced of the expediency and policy of abolishing the Town duties, with the exception of those levied at Madras, your Lordship desired that orders should be issued to the several Collectors for carrying that measure into immediate effect.

664. Your Lordship desired that we would issue such orders as appeared to us necessary for preventing in future the collection of a duty of more than five per cent. on goods imported from the Territory of His Highness the Nizam, and for prohibiting the levying of any duty on goods exported from the Territories of the Honorable Company to Hyderabad.

665. Your Lordship remarked that the execution of the provisions of the Regulation submitted by us must, of course, be deferred until the confirmation of the Supreme Government to that Regulation should be received, but your Lordship in Council desired that we would be prepared to carry it into effect at an early period.

666. The orders of your Lordship in Council were duly communicated to the several Collectors, and in answer to that part of our circular instructions prohibiting the levy of any duty on goods exported from the Territories of the Company to "Hyderabad," we received a letter from the Principal Collector in the Ceded Districts, in which after expressing doubts with respect to the proposed extent of the prohibition, he proceeded to observe that if it were meant to be confined to such goods as might be destined for the city of Hyderabad, it would be impossible to maintain the distinction; on

Orders of Government on the foregoing Report.
From Government, in Cons.,
21st July 1806.

Circular Letter, in Diary
Cons., 24th July.
Effects of discontinuing the
levy of duties on Goods exported
from the Company's Territories
to those of the Nizam.
From Lieutenant Colonel
Mauro, in Cons., 18th August.

the other hand, that if the remission of duty were meant to extend to the whole of the Nizam's Dominions, it would in that case be equally difficult to discover whether the goods might be intended for the Markets of the Nizams, or of the Marattah Territory. He stated that nearly all the exports to the Marattah Dominions pass through those of the Nizam, that even the small part which now passes directly from the Ceded Districts might easily evade the duty by making a circuit of a few stages, and that the consequence would be not only the loss of the Export duties to the Nizam's Territory amounting to Star Pagodas 8,170, but also of those to the Maratta Territory, amounting to Star Pagodas 1,800, making a total of Star Pagodas 12,970.

667. We informed Colonel Munro, in reply to this letter, that the intention of your Lordship's orders was that all goods should be exempted from duty on exportation to any part of the Nizam's Territories, and with respect to the effects of the measure, we deemed it sufficient to report them for the information of your Lordship in Council.

*To Lieutenant-Colonel Munro, dated 30th August, in Diary Cons., 1st September.
To Government, in Diary Cons., 15th September.*

668. In a letter which we had the honor to receive from the Chief Secretary to Government, under date the 23th June, we were informed that your Lordship had in contemplation the revival of the duty on grain when imported at this place, upon which subject your Lordship was pleased to desire our sentiments.

Proposition for reviving the duty on grain imported into Madras. In Cons., 14th July.

669. That grain can well afford the payment of a moderate duty had always been our opinion in the Reports of the Board of Revenue 26th October 1801 and 20th June 1803; that opinion was distinctly expressed with a statement of the grounds upon which it was founded, but as the Supreme Government had rejected a former proposition for levying a duty on grain imported from Bengal, the Board recommended that so long as this exemption continued, the importation of grain from the Subordinate Ports on this Coast should also be free.

Para 20 and 48 at 51.

670. The late Government were pleased, notwithstanding to impose a duty of three per cent. on grain imported at Madras by sea and land excepting from Bengal, which continued to be levied, until repealed by the orders of your Lordship in Council under date the 3rd November 1804. Reporter of External Commerce, your Lordship had seen that whilst the duty obtained, the price of grain to the consumer was not effected thereby and we could only add that the expediency of establishing a moderate duty on the consumption of grain in the mode recommended by the Reporter of External Commerce had our entire concurrence.

*Section IX. Regulation IX A.D. 1803.
Section XVII A.D. 1803.*

To Government, in Diary Cons., 15th September.

671. In a letter from the Chief Secretary to Government, under date the 16th July last was referred for our consideration and report a representation from Messrs. Lautour and Co. claiming relief from the duty levied at Madras on a quantity of Cotton imported by sea from Tinnevely for re-exportation to China, upon the plea that it would not have been charged with duty had it been shipped at once for its destination from any of the Subordinate Ports or conveyed hither by land carriage.

Relative to the exemption of Cotton from duty. In Cons., 21st July.

672. As no part of Regulation XI A.D. 1803 exempts the particular article of Cotton from duty on exportation by sea, this part of their representation was not strictly correct, nor could we account for its having in the present instance found an exemption. Cotton and Cotton Thread are exempted by Regulation XII A.D. 1803 from the payment of any Frontier or Town duty, and they are also amongst the articles of which the free importation is allowed, by Regulation X A.D. 1803 into the Town of Madras. These exemptions were obviously intended for the encouragement of our manufactures which would, otherwise, in many cases, be exposed to the pressure of double demand, but that the raw material intended for a Foreign Market should be altogether exempt from duty was not in contemplation.

673. It must however, we observed, be acknowledged that under literal construction of Regulation X A.D. 1803, Cotton, whether imported into Madras for the use of the manufacturer, or for re-exportation by sea, is equally exempt from an Import duty, and consequently from any duty whatsoever, as no Export duties are levied at this Port.

674. Under the foregoing view of the subject we submitted for the consideration of your Lordship whether to acquiesce in the claim preferred by Messrs. Lautour and Co. for exemption from duty and with a view to the encouragement of its culture and the increase of its export to declare a free export of Native grown Cotton, or whether it might not be proper to remove the existing doubt by declaring Cotton to be liable to duty, if imported for the purpose of re-exportation.

To Government, in Diary Cons., 15th September.

675. The Department of Sea Customs at the Presidency and at the Subordinate Ports having by the resolutions of Council communicated as under date the 2nd August been transferred to the charge of the Board of Trade, our control over that Department has now consequently ceased.

Transfer of the Sea Customs Department to the charge of the Board of Trade. In Cons., 1st September.

BETEL, TOBACCO, &c.

676. In our detailed Report on the Customs, we stated our intention of addressing your Lordship in a separate letter relative to the raising an additional Revenue from the articles of Betel and Tobacco; accordingly we had the honor of submitting a report thereon, under date the 8th May last.

See para. 627. To Government, in Cons., 8th May.

677. To this subject reference was had in our letter under date the 18th October last; but as the communications then before us did not afford that specific information which your Lordship in Council appeared to desire, we informed your Lordship that we had again communicated with the Collectors and called for a Comparative Statement of the Revenue which those articles already produced, and of the utmost amount to which it might be raised under an improved mode of management.

See last Report, paras. 515 and 516.

*From Major Symons, dated 20th November, in Cons., 2nd December 1805.
From Mr. Travers, dated 29th November, in Cons., 9th December.
From Mr. Long, dated 5th, in Cons., 12th December.
From Mr. Fallofield, dated 9th, in Cons., 12th December.
From Mr. Spottswood, dated 10th, in Cons., 19th December.
From Mr. Cazalet, 25th December, in Cons., 2nd January 1806.
From Mr. Hargrave, 29th December, 6th January.
From Mr. G. in Cons., 16th January.
From Mr. Ravenshaw, 15th January, in Cons., 20th February.
From Mr. A. Read, dated 21st February, in Cons., 6th March.
From Mr. Cochrane, dated 8th, in Cons., 20th March.
From Mr. Hepburn, dated 22nd, in Cons., 24th April.
From Mr. Wallace, dated 26th April, in Cons., 1st May.
From Colonel Munro, dated 20th April, in Cons., 5th May.*

678. We had to regret on the occasion of submitting our Report above mentioned, the delay of some of the Collectors in complying with these orders as the desired information was thereby rendered somewhat incomplete; but as analogy enabled us, with sufficient accuracy, to supply what was wanting, we thought it unnecessary that the consideration of the subject should be any longer postponed, and we accordingly transmitted to your Lordship such letters as we had received, together with the following abstract of the Statements which accompanied them.

Ganjam, Northern Division Arcot, Zillah Ramnad, Coimbatore and Malabar not furnished.

680. The Revenue from Betel is raised in Canara, as elsewhere, by an import duty which the Fusly 1214 produced Star Pagodas 346-0-60 only, and the duties on Tobacco, Ganjah and Ba amounted to no more than Star Pagodas 1,428-24-30, in all Star Pagodas 1,774-25-10. The whole of the difference between this sum and that entered in the Statement of the Revenue, viz., Star Pagodas 48,110-10-40 with the exception of an inconsiderable sum derived from Ganjah, constituted the profit to Government on the internal sale of the single article of Tobacco.

681. Besides the customary duty of $3\frac{1}{2}$ per cent. which is still levied, as importation, the Revenue from Tobacco was formerly raised by a tax on the shops of the vendors termed "Corrack;" it composed one of the items of the Sayer, and was usually rented with it. In Fusly 1212, the Collector of the Southern Division of Canara, Mr. Ravenshaw, established an exclusive sale on the part of Government, by providing the Shopkeepers in the first instance with Tobacco, through the medium of the Sayer servants, but afterwards of others appointed for the purpose, and allowing them a profit on the retail. This system was subsequently introduced in the Southern Division, and now generally prevails excepting in the vicinity of Mangalore, chiefly about Mangalore where Tobacco is cultivated, and where from the difficulty of ensuring an exclusive sale, the "Corrack" is continued. The large increase of revenue which appeared by the Statement in favor of Fusly 1214 was attributable for the most part to the present Collectors having blended the produce of the "Corrack" before included in the Sayer, with the Revenue derived under the Monopoly.

682. In a country like Canara bounded by the Sea and by the Ghauts where the quantity of Tobacco annually produced does not exceed one hundred candies, and where it might be added, the same cause which obstructs its growth promotes its consumption, it must be evident,

633. This observation was forcibly exemplified by the Statement submitted to your Lordship, whence it was seen that the Districts producing the smallest Revenue are those of Rajahmundry and Nellore. In both of these Districts, Tobacco is an article of extensive cultivation, particularly in the former; its annual produce being valued at above a lac of Pagodas. In Tinnevely also Tobacco is cultivated, to a considerable extent but, of the Revenue which it yields exclusive of land rent, the greater proportion is derived from a duty on the export—the defalcation which took place in the Fusly 1214 was chiefly owing to that duty having been so high as to cause the supplies which are usually sent into the Travancore country from this District to be drawn from Jaffnapatam, and it was by lowering the duty from 1½ Pagodas fifteen fanams per cwt. or from 40 to about 12 per cent, that the greater part of the additional revenue shown in column 4 of the Statement was expected to be obtained.

684. The Province whose situation in respect to the subject under discussion most nearly resembles that of Canara is Malabar. It imports the greater part of the Tobacco required for the consumption of its inhabitants, and excepting Canara, presents fewer facilities to smuggling than any other District. The rate of Import duty on this article is fixed at 9 per cent., but this, we observed, was almost entirely unavailable to Malabar in consequence of the exemption afforded by the payment of a previous duty in Coimbatore and Dindigul whence it is chiefly imported.

685. This subject was particularly noticed by Mr. Warden in his Report on the Revenue of Fusly 1214, and he recommended that the Collectors of the Southern Countries should be authorized to issue Rawanahs for the free transit of Tobacco intended for the Malabar Market, that a duty should be levied on importation after the rate of 15 or 20 per cent. on the Calicut price, and that each District should then have credit for its due proportion of the amount collected.

686. By this arrangement it appeared that hitherto the inadequate Revenue from Tobacco would be somewhat improved, but the improvement was far less, in our opinion, than might be obtained by extending to this Province the system established in Canara, and we should, therefore, we observed, with your Lordship's permission, give the necessary orders for that purpose—we thought that the increase of Revenue to which the adoption of this measure would ultimately lead might be estimated upon a moderate scale at 25,000 Pagodas.

687. In the several Districts exclusive of Malabar, your Lordship will have observed on referring to the Statement, and making allowance for such accounts as were wanting that the further increase of Revenue from Betel and Tobacco might be stated at Star Pagodas 50,000 at the least, upon the grounds of the estimate of the several Collectors.

688. The modes were various by which this additional Revenue was proposed to be obtained. The major part of the increase in Guntoor was calculated by raising the Export Frontier duty from 6 per cent. or 22 cash per viss to somewhat more than 20 per cent. or 1 fanam per viss, whilst in Tinnevely as before mentioned, opposite means for the attainment of the same end were stated to be necessary. We were not aware of any objection to either of these propositions as they appeared to be suited to the circumstances of both Districts respectively.

689. Of the increase in Canara, the major part was expected to be obtained by extending the Monopoly to Soonda and Bilghi, but the amount was not very considerable comparatively with that derived from the Monopoly in the Districts situated below the Ghauts. The increase shewn in the Estimate for Tanjore and Trichinopoly was calculated by equalizing the duty which had been hitherto levied at very different rates in the two Districts. From a note annexed to the Collector's letter, it appeared that the increase might be rendered more considerable should it be thought advisable to raise the duty on Betel in Tanjore to the full rate at which it had

hitherto been assessed in Trichinopoly, and if instead of being confined to the Chouky Stations it were generally levied through the two Districts Mr. Wallace stated that a very large additional Revenue might be obtained. He recommended as the best mode of accomplishing this object that the Planters should be compelled to execute an engagement binding themselves on pain of incurring a heavy penalty, not to dispose of any Betel whether by wholesale or retail without a certificate from the purchaser that the duties had been paid. These certificates, stamped with the name of the Collector he proposed should be issued by the different Choukydars to individuals applying for them, and that monthly returns of certificates received should be made by the Planters to the Tahsildars of the several Districts, who should forward them to the Collector, whereby, he observed, a check would be established not only on the Planters but on the Choukydars, by whom the certificates might be issued.

690. The Revenue from Betel and Tobacco in the Ceded Districts amounted in Fusly 1213 to Star Pagodas 10,099-4-9, but in consequence of the Regulations having restricted the collection of the duty to a few places, it fell in Fusly 1214 to Star Pagodas 4,036-18-70, and would, it was thought fall still lower in the succeeding year to the amount shown in the Statement.

691. Colonel Munro was of opinion that if it should be determined to continue the system then in force, the rates of duty would not well admit of being raised. He took notice, however, of three other modes, all of which he remarked had been tried under the Native Governments for obtaining a high Revenue from Betel and Tobacco, namely, by imposing an extra rent on the lands upon which the articles are grown, by levying an extra duty on the articles before they quit the Plantation, and by forming an exclusive sale of them to the highest bidders.

692. The two first modes, though the most simple and least expensive he thought should be rejected as vexatious to the cultivators and as tending to discourage the cultivation of all valuable products; he argued that if Betel and Tobacco be assessed with an extra tax on the spot where they are grown, the cultivator of Sugar, Indigo and other articles would naturally apprehend that his Plantation might be subjected to a similar burthen.

693. By farming to the highest bidder, Colonel Munro stated that a larger Revenue could be obtained than by any other mode. If the duties were added to the prime cost of the article the selling price raised 25 per cent. on the aggregate, and all towns and villages included the farm, he thought it probable that the exclusive sale might be rented for the sum of six thousand Pagodas, or if the Renter were not limited to any price that he would agree to pay twenty-one thousand Pagodas. Upon the whole, however, Colonel Munro was averse to a Monopoly. He argued that though it would not directly affect the cultivator, it would do so indirectly, by destroying all competition for the purchase and leaving him in some measure in the power of the Renter; that the consequent decrease in the profit of the cultivator would probably oblige him to throw up a part of his land or disable him from occupying more, and that there would also be a loss of Revenue on house rent proportionate to the diminution of the number of petty shopkeepers by whom the articles in question are retailed.

694. On the other hand, Colonel Munro was of opinion that though the established mode of collecting the Revenue from Betel and Tobacco was the least profitable, it was the best, because attended with the fewest inconveniences, and because whatever it yields was a real increase of Revenue neither lessening the cultivation of the grower nor the shop tax of the retailer; at present, he observed the cultivator of Betel and Tobacco, by his profit on these articles, is enabled to occupy more land than he could otherwise have done, but this spirit of improvement, he thought, would be checked if not entirely suppressed by an exclusive farm or heavy duties; he then inferred that much of the additional Revenue which might be raised from Betel and Tobacco would be obtained at the expense of the land rent.

695. In all the other Districts for which the Estimates were received, the additional Revenue shewn in the Statement was proposed to be raised by a small increase of duty, with the exception only of the Southern Division of Arcot, where it was recommended by the Collector that an exclusive sale should be established, and farmed out by talooks, or, if practicable, by villages to the highest bidder. Mr. Ravenshaw was of opinion that by the adoption of this plan, a Revenue might be raised in the first year to the amount of 20,000 Pagodas, and that in the course of four or five years, it might be made to produce even double that sum.

696. We remarked that should your Lordship in Council acquiesce in the proposition which had been submitted of abolishing the Town duty on articles of Merchandize, we apprehended that the expense of an establishment for the single purpose of collecting the duty on Betel and Tobacco would be such as to preclude all expectation of deriving additional Revenue under this mode of management, and probably have the further effect of reducing the comparatively inconsiderable amount already derived. From this observation, we excepted the Island of Seringapatam, where the Town duty, already confined to the articles, of Betel and Tobacco had proved very productive, and ought, we thought to be continued, but it was obvious we conceived, that some other mode of management must be generally resorted to, if it should be determined to convert this branch of Revenue to the improvement in any considerable degree of the resources of Government.

697. The objections of Colonel Munro against the adoption of any other than the mode of management which already obtained, we thought were deserving of attention, but not entirely conclusive. That the increase of land rent induced by the appropriation of the profits of those who cultivate Betel and Tobacco to an extended occupation of waste land, would be commensurate with the profits which Government would derive from a monopoly of those articles, seemed to us very questionable, nor did it follow, in our judgment, that the cultivation of these articles must necessarily suffer in any great degree from the measure, for we thought that if the selling price were fixed at a moderate rate, there could be no reason to suppose that the cultivation would not continue to be carried on to the extent of supplying the wants of the inhabitants. It was however to be remarked that Colonel Munro supported his objections chiefly on the ground of the general indigence of the inhabitants of the Ceded Districts; they are he observed, poorer than those of any other part of the Company's Territories, and he allowed that, "when the inhabitants of a country are rich, it is easy to draw money from them through the medium of a tax on articles of luxury and general consumption."

698. Proceeding on the assumption that it would be resolved to abolish the Town duty and to draw from the source under discussion some equivalent for the loss which that measure would induce, we thought that the plan proposed by Mr. Wallace of extending the duty on Betel might, by way of trial be established in Tanjore, and that in other Districts an exclusive sale might be established, not however on the principle of that in Canara, which, for reasons already stated he considered to be more or less inapplicable to every other District excepting Malabar, but by farming the privilege of exclusive sale either to one person, as noticed by Colonel Munro, or by talooks and villages as proposed by Mr. Ravenshaw, or by the issue of licenses upon a similar principle to that by which the exclusive sale of spirituous liquors is regulated.

699. We at the same time deemed it proper to state that the general adoption of either of these measures appeared liable to objection. In some Districts, Tobacco forms one of the staple commodities of Trade, and too great a restraint upon the sale could not fail, we observed, of being attended with detrimental effects. It might also, we thought, be questioned whether, as relates to Districts permanently settled, the clause in which Government reserved the right of levying "an excise on articles of consumption could" be considered to justify any measure to the length of depriving the proprietors of the free use and disposal of the produce of their lands.

See IV Regulation XXV.
A. D. 1802.

700. Upon the above point and others stated in this letter, we requested the orders of your Lordship in Council, meanwhile in the draft of the Regulation then lately submitted, we provided for the raising a Revenue from Betel and Tobacco by means of a duty, of an exclusive sale, or of any other mode that might be deemed most applicable to the local circumstances and situation of the different Provinces under this Presidency.

701. We were informed, in reply to this Report, that your Lordship in Council was of opinion that the issuing of licenses similar to those issued for the sale of spirituous liquors would be the preferable mode of raising the Revenue from the consumption of Betel and Tobacco, and your Lordship in Council accordingly desired that instructions might be issued for introducing that mode into all the Provinces excepting those of Canara and Malabar, where it appeared that the establishment of a Monopoly would be better adapted to local circumstances.

702. For our instructions to the Collectors, we request your Lordship's reference to the letters entered in the margin; the detailed result we shall hereafter have the honor of reporting to your Lordship; meanwhile we have had the satisfaction to observe, from such letters as have been received, that the proposed plan is likely to be attended with considerable advantage.

SALT.

703. The discussions which led to the establishment of a Monopoly of Salt on the part of the Company have been referred to in our former Reports, and your Lordship has been informed that the Monopoly took effect from the commencement of Fusly 1215 in all the Provinces under this Presidency excepting those of Malabar and Canara.

704. Previously to extending the operation of the Salt Monopoly under the provision contained in Regulation I. AD. 1805 to these Provinces, it was deemed advisable to ascertain what arrangements were proper to be made with the hereditary landholders, and until these arrangements could be completed, it was resolved that a duty should be levied on the Export, Import, sale of Salt at the places of manufacture to such amount as should raise the selling price in those Provinces to the general rate established by the Monopoly being for the present twenty Pagodas per Ma garce of 1,800 maunds.

705. By a letter from the General Agent submitted to your Lordship in Council, date the 30th January last, it appeared that the Monopoly could be extended to the Provinces of Malabar and Canara on the principle originally recommended without affecting in anywise the rights of the hereditary landholders. It was proposed that in the manufacture of salt they should be left, as heretofore, entirely to the exercise of their own discretion, and that the Government should receive the produce, whatever its extent, at a fair and established price.

706. It was suggested by the Principal Collector in Malabar that this standard price or rate of purchase should be the average of the retail selling prices at the respective places of manufacture for a series of past years, and he recommended by way of indulgence, that the ground rent heretofore paid by the proprietors of Salt pans, amounting to about 1,500 Pagodas per annum should be relinquished; the Principal Collector in Canara proposed that the standard price should exceed the former average in the proportion of about two Pagodas per garce, and that the present ground rent estimated at 6,000 Pagodas annually should be continued; an arrangement, which he thought would be more acceptable to the proprietors than that proposed by Mr. Warden in Malabar as serving to define their property and satisfy them that no infringement of tenure had taken place.

707. In the opinion however of the General Agent, in which we were disposed to concur, the proprietors would be fully compensated by the payment of a price equal to the average of former years, especially as they would have a certain and immediate sale for the produce and thus avoid the risk of loss by wastage, estimated at two Pagodas per garce, together with the expense of watching, &c. We accordingly informed your Lordship that it was our intention to communicate with the Collectors through the medium of the General Agent, with the view to the adjustment of a standard rate of purchase upon the principle above stated, and meanwhile we requested, as a necessary preliminary to the introduction of the Monopoly, that your Lordship in Council would be pleased to grant authority for buying up all the private Salt on hand upon the most advantageous terms which might be procurable, as also such cargoes of Salt as might be imported by Sea to the extent necessary to make up for the deficiency of Home manufacture.

708. The General Agent on this occasion again brought under our notice the expediency of the proposed arrangement with the Mysore Government for exempting from duty Salt imported from the Company's Territories. Mr. Fullerton added that if the Government of Mysore could be induced to continue or if necessary, to increase the present duty on Salt imported from Goa and the Mahratta Coast between that place and Bombay, the measure would be productive of great advantage to the Monopoly; upon this proposition, in connection with those submitted with our letter of the 22nd August last, we requested the orders of your Lordship in Council.

709. Your Lordship was of opinion that on taking into consideration the suggestions of the Principal Collectors in Malabar and Canara for the introduction of the Salt Monopoly into those Provinces, attention was due to the probable diminution of the quantity of Salt likely to be disposed of under the operation of the increased Monopoly price, and to the consequent decrease of the receipts of the manufactures if the rate of commutation or the value of their shares were fixed at the average price at which it may have been sold in former years, and if this circumstance should be liable to occur, your Lordship in Council was of opinion that it would be just to make allowance for it in the standard price to be fixed for the future manufacture.

710. Your Lordship in Council permitted us in the meantime to purchase the Salt on hand, and the quantity which might be imported into those Provinces for the consumption of the year, on the most advantageous terms.

711. On this occasion was transmitted for our information and guidance the copy of a letter from the Resident at Mysore, on the proposed relinquishment of a duty on Salt in those Territories, from which we observed that in conformity with our suggestion, the collection of duty had been suspended on Salt imported into Mysore from the Territories of the Company.

712. The further arrangement proposed by the Salt Agent relative to the collection of a duty on Salt imported from the Mahratta Territory we were informed would be referred for the consideration of the Acting Resident at Mysore; and the Resident's reply was subsequently transmitted for our information; stating that no Salt can reach Mysore from the Portuguese or Mahratta Territory, without passing through some part of the Dominions of the Company.

713. The orders of your Lordship in Council in regard to the preparatory arrangements for extending the Salt Monopoly to the Provinces of Malabar and Canara were communicated to the General Agent; and we had lately the honor to forward to your Lordship a letter from Mr. Fullerton, together with a transcript of letters from the respective Collectors, whence we observed that all the necessary measures had been taken, and that it

only remained to fix a period for the commencement of the Monopoly which the Collector of Canara recommended should take effect from 1st November next.

714. As the Collectors, it appeared, continued to be of opinion that some further allowance should be made to the proprietors of the Salt pans, beyond the payment for the Salt manufactured at rates determined by an average of the current prices at the respective places of manufacture for a period of years past, we were induced to recommend their original propositions, as noticed in our letter above of the 30th January last for the confirmation of your Lordship in Council.

715. In Malabar we were informed the Salt manufactured is usually conveyed to buildings constructed for the purpose in the vicinity of the residence of the several proprietors, and some few of a smaller description are erected at the places of manufacture; the total number is 432, and their estimated value, Star Pagodas 1,838-0-78. It was proposed that these numerous Depôts should be discontinued, and a few large and commodious warehouses established in the immediate vicinity of the pans. Until this could be done, it was suggested that the private warehouses now in use should be occupied on a rent of 12 per cent. on their estimated value, or that they should be purchased at once on account of Government. As we considered the proprietors to be fairly entitled to indemnification for the expense incurred by them in the construction of these buildings, and as the amount was so inconsiderable, we recommended that they should be purchased at their estimated value.

716. On the subject of the inexpediency noticed by the General Agent of prohibiting the importation of Foreign Salt for the present upon the supposition that the stock on hand was adequate to the expected consumption, we concluded that the General Agent would have furnished instructions to the Collector; we observed however, that we should ascertain this point, and if the prohibition existed, we should direct it to be countermanded.

717. The expense of the establishment of servants proposed by the Collector in Malabar for conducting the duties of the Monopoly, we recommended for the sanction of your Lordship in Council. The amount was Star Pagodas 80-36 per month, or per annum Star Pagodas 1042-0-

718. We informed your Lordship that we should submit through the channel of the Sudra Adaulet, the Draft of a Regulation for extending the operation of Regulation I. A.D. 1805 to the Provinces of Malabar and Canara, with the requisite modifications, which are comprised in the abrogation of Section 6, and the substitution of the following instead of Section 8.

719. "The Meerassee manufacturers shall sell the produce of their pans to Government alone. The price shall be determined upon mutual satisfaction on a retrospect of sales in several years. All Salt sold by the Meerassee manufacturers to any party but to Government shall be considered as contraband."

720. This Regulation will be submitted accordingly in the course of a few days.

721. It had been suggested to the Principal Collector in Canara that the Depôts established for the sale of Salt at different Stations in the interior of that Province might be dispensed with, and the dealers left to proceed for their supplies, as in other Districts, to the places of manufacture. In opposition to this measure several plausible objections were urged by the dealers supported by the opinion of the Collector. We therefore recommended to your Lordship under Clause 2nd, Section XI of the Regulation, that authority might be given for raising the price of Salt sold at the Depôts to 22 Star Pagodas per garce, an addition which it was calculated would indemnify Government for all charges incidental to the transportation of the Salt, and its preservation at the Depôts, whilst the arrangement was in every respect advantageous and satisfactory to the dealers.

From Government, in Cons., 28th April. 722. This proposition was approved and authorized by your Lordship in Council.

723. A large proportion of the Salt produced in the Goa Territory having heretofore been imported into different parts of Canara, but chiefly into Soopah, whence a part was again exported to the Mahratta country, and a duty having hitherto been levied thereon, producing an annual Revenue of about 1,400 Pagodas, a question arose whether it would be more for the interest of Government to admit or exclude the importation of Goa Salt for the future.

724. The Collector stated that from the best accounts he had been enabled to procure the quantity of Salt annually manufactured in the Goa Territory amounted to about 4,360 garces, of which 2,150 garces were supposed to enter the Company's Districts, 1,400 garces by the way of Soopah, and the remainder by Sea at different Ports in Canara, whilst 500 garces only were supposed to be carried to the northward of the boundaries of the Province. He further stated that the quantity which enters Soopah is purchased at a rate not exceeding 6 Pagodas per garce, though sold in the towns and villages in the District at 40 and 50 Pagodas per garce, and that Salt carried into the Mahratta country produces nearly double that price.

725. Reasoning upon these premises, the Collector was of opinion that Government might derive considerable advantage by a Monopoly of the Salt produced in the Goa Territory, and to this end proposed that Depôts should be formed at the head of each of the Ghauts leading into Soopah; that engagements should be entered into with the manufacturers of Goa for the delivery of Salt at those Depôts at 20 Pagodas per garce, and that after reserving a sufficient quantity for the consumption of the District, the remainder should be sold at 40 Pagodas per garce for exportation into the Mahratta Provinces.

726. By the above arrangement a profit would be derived according to Mr. Read's calculation of Star Pagodas 22,900 on an importation of 1,400 garces. Its adoption was strongly recommended by the General Agent, and as it appeared to us to be deserving of a trial, we suggested that the Resident at Goa might be instructed to receive the communications of Mr. Read, and in concurrence with the Portuguese Government to facilitate the execution of the plan by every means in his power.

727. We were informed in reply that your Lordship was not aware of any objection to the arrangement proposed for securing to Government the Monopoly of Salt imported into the British Territory from Goa, and that your Lordship had accordingly instructed the Envoy at Goa to adopt measures for carrying it into effect provided it should not be opposed by any local impediment.

728. Your Lordship further desired that we would apprise the Principal Collector in Canara of those instructions, and direct that officer to furnish to the Envoy at Goa such further explanation as might be necessary for his guidance including the intended arrangement.

729. We were soon after furnished with the copy of a letter from the Envoy at Goa communicating the acquiescence of the Portuguese Government in the proposal in question, and Mr. Wilson, one of the Subordinate Collectors in Canara, was in consequence deputed to Goa for the purpose of making arrangements for the purchase of the Salt, but whether it may be more advisable to accept the offer which has been made for furnishing the Salt at the proposed places of Depôt by contract, or to convey it thither at the charge of Government, and what may be the exact extent of the profit derivable from the arrangement, are points which have not as yet been fully decided.

730. With regard to relinquishment of the duties on Salt heretofore levied within the Territories of Mysore, we were furnished under date the 11th April last with copy of a letter from the Resident, reporting on the extent of loss which it had been ascertained would result to the Mysore Government in consequence of that measure, and proposing the transfer of an equivalent in land by way of commutation.

731. From the Abstract Statement transmitted by the Resident, it appeared that the average amount of duties levied on Sea Salt within the Territories of Mysore in the 3 last years had somewhat exceeded 14,000 Pagodas, but for reasons advanced by the Resident, he recommended that the sum of Pagodas 17,300 should be taken as the average by which the equivalent proposed to be granted in Land Revenue should be regulated.

732. In bringing this subject before your Lordship in Council, we deemed it proper to explain that the proposition submitted in our letter of the 22nd August 1805 had principally in view the abrogation of the duty levied on Salt passing through the Territories of Mysore, an accommodation which we supposed might be yielded gratuitously or at most be obtained at an inconsiderable expense.

733. The Mysore country we believed, to be wholly dependent for its supplies of Salt on the Territories of the Company, and it would, we presumed, be admitted that every State possesses a legitimate right to make the best use of its natural resources for the advancement of its own interests. If the exercise of that right should prove a cause of inconvenience to the subjects of another State, it appeared to us that it was for the Government of that State to provide the remedy.

734. We further remarked that to the interests of the Monopoly it was of little consequence whether the duty on Salt consumed in Mysore were continued or abolished, but that to the inhabitants of that country the abolition of the duty would be a substantive benefit, and was a measure not unlikely hereafter to be found requisite. Assuming, therefore, that our proposition had extended to the entire exemption of Salt from duty in Mysore, we thought it might be fairly argued that a sacrifice calculated in a far greater degree to afford relief to the subjects of the Mysore Government, than advantage to that of the Company, could not, with reason, be imposed exclusively on the latter.

735. Upon the fullest consideration of the subject, we were of opinion that the exemption of duty upon Salt in its transit through Mysore was not an object of material importance. We had reason to believe that the supplies required for the Territories of the Nizam and Mahratta were chiefly derived through the Northern Circars and Ceded Districts, but we observed that should any considerable quantities of Salt have hitherto passed through Mysore for the ultimate supply of the British Territories on the Malabar Coast and of the more Southern part of the Mahratta Dominions, we thought a better and more advantageous mode of providing this demand would be by consigning to the Collector in Malabar and Canara an annual supply by Sea to the extent of the difference between the produce and consumption in those Provinces.

736. Under the explanations thus submitted, we presumed your Lordship would coincide with us in opinion that it were advisable to relinquish the proposed arrangement for commuting the duty levied on Salt in Mysore, as involving a considerable and permanent loss without the prospect of commensurate advantage to the Company.

737. Upon the foregoing reference we have not as yet been favored with the decision of your Lordship in Council.

738. It had been suggested by the General Salt Agent as a measure which might probably conduce to the advantage of the Monopoly that the selling prices of Salt manufactured, produced and sold in the Territories subject to the Government of Bombay should be equalized with those obtaining in the Territories dependent on this Presidency.

739. A reference was accordingly made to the Government of Bombay on this subject, but it appeared from the papers which were received in reply, that the measure proposed was considered to be unnecessary.

740. A letter from the Chief Secretary to Government under date the 24th March last, communicated to us the acquiescence of the Supreme Government in the proposition for discontinuing the supply of Coast Salt to Bengal by contract, and of substituting for that mode of supply an extended exportation of Salt on Permit.

741. In consequence of this communication we conveyed instructions to the General Salt Agent to regulate the issue of Permits in due proportion amongst the Collectors of the several Maritime Districts, with an injunction to be careful that the total quantity of Salt exported did not exceed that to which the demand of the Supreme Government had been limited, and in compliance with the orders conveyed in the letter above mentioned, we submitted the draft of an advertisement which your Lordship approved and published for general information.

742. Under date the 3rd May last we submitted to your Lordship a letter from the General Agent for the Salt Monopoly, enclosing an account of the loss by wastage on the Salt held at the disposal of the late Contractors in Zillah Rajahmundry.

743. It was suggested by Mr. Fullerton that the Securities for the Contractors should be allowed to receive the quantity of Salt which now remained for the purpose of exporting it to Bengal on Permit, upon paying the price of the full quantity which remained at the close of the shipping season of last year, otherwise that they should relinquish the Salt to the Company and make good the loss arising from wastage to the amount of Star Pagodas 3,146-12-29.

744. This proposition appeared to be unobjectionable, and we accordingly recommended that the determination of the Securities should be ascertained as soon as practicable, as it was stated that frequent opportunities occurred of disposing of the Salt for Inland consumption.

745. Your Lordship in Council entirely concurred with us in approving the proposal of the General Salt Agent, and in obedience to your Lordship's orders we desired his Assistant, in the absence of his Principal, to take measures for ascertaining the determination of the Securities for the late Contractors with respect to the option proposed to them, of receiving the Salt remaining of the quantity held at the disposal of the Contractors, upon the conditions noticed above, or of relinquishing the Salt to the Company and making good the loss arising from wastage to the amount of Star Pagodas 3,146-12-29.

746. In our address of the 19th June we forwarded to your Lordship in Council a letter from the Assistant Salt Agent giving cover to a transcript of the reply of Collah Singana Chetty, one of the Securities, wherein he objected that the securities were responsible only for the delivery of the stipulated quantity of Salt at Calcutta, and that they had no concern with the transactions of the Contractors or their Agents in their mutual engagements. We were informed, in answer, that your Lordship had directed the

Company's Law Officers to report the degree of responsibility to which the Securities of the late Contractors might be liable on account of the loss in question.

747. We were informed, about the same time, by the General Agent that an opportunity had offered of disposing of the Salt remaining of the quantity originally prepared for the Contractors for the purpose of exportation to Bengal, and for the reasons stated by Mr. Fullerton, we were induced to authorize the disposal of the Salt in question for that purpose.

From Mr. Fullerton, in Cons., 4th August.
To Mr. Fullerton, in Diary Cons., 7th August.

748. In a letter from the General Agent, submitted to your Lordship in Council under date the 30th January last, mention was made of a purchase of Salt on account of the late Contractors, for which Bills on the Insolvent Firm of Chase and Co. were improperly received in payment, and had been protested. Mr. Fullerton conceived that the decision of Government to hold the security responsible for wastage on the Salt manufactured for their use in Zillah Rajahmundry was equally applicable to this case, but, doubting whether the point might not eventually be disputed, we suggested the propriety of referring it for the opinion of the Company's Law Officer.

From Mr. Fullerton, in Cons., 27th January.
To the Chief Secretary, in Diary Cons., 3rd February.

Extract from the Government Advertisement dated 10th November, in Cons., 31st December 1804.

"The Contractors for the supply of Salt in the two last years having been indulged with the privilege of receiving Salt in the Northern Circars for bill payable at the Presidency instead of the amount being paid in money on the delivery of the Salt, it is deemed proper to give notice that this indulgence will not be continued in future."

750. These circumstances were reported to your Lordship in the letter before mentioned, and we were informed in answer that the General Agent's suggestion for referring the papers to the Company's Law Officers would be adopted; but that your Lordship would consider the Acting Collector who had received the Bills in question to be responsible for any loss which might be occasioned by his unauthorized departure from terms of the contract.

From Government, in Cons., 20th March.

751. In a subsequent letter from the Collector at Vizagapatam, transmitted to your Lordship under date the 22nd July last, we received a copy and translation of the decree passed by the Adaulut Court of that Zillah in the Suit instituted by the late Acting Collector as above-mentioned, by which decree the Company were non-suited with costs to the amount of Rupees 710-1-6.

From Mr. Churchill, in Cons., 14th July.
To the Chief Secretary, in Diary Cons., 24th July.

752. The late Acting Collector, as already stated, had been apprized by the Board that his acceptance of Bills in payment for Salt contrary to the express terms of the contract, subjected him to personal responsibility for any loss which might ensue, and the Board, in answer to a second reference from Mr. Spottiswoode, under that idea recommended, but did not direct institution of a Suit in the Zillah Court.

753. The decree stated that from the pleadings and papers in this cause it appeared that the first Bill for Rupees 8,750 was received on the 23rd July 1805, and the second for rupees 1,085 on the 21st September following; that on the 13th August, the first Bill was sent by Mr. Orme, Notary Public to Mr. Edward Watts, one of the Trustees for the management of the affairs of the Insolvent Firm, who, in reply informed Mr. Orme that the Trustees had proposed to carry

on the Salt Contract for the general benefit of the creditors of the Firm, and that he was of opinion that the Bill, when due, would be paid. The decree proceeded to state that on the 14th August Mr. Watts's letter was sent by the Sub-Treasurer to the Acting Collector with advice that the Bill if not paid when due would be protested, and from the sequel it appeared that this Bill was protested on the 2nd October, and that the second Bill drawn upon the Trustees of the Insolvent Firm was protested on the 30th of that month.

754. We apprehended that the omission of the Sub-Treasurer to protest the bills for non-acceptance might tend, to exonerate the drawer from responsibility, but had the Bills been so protested, instead of being protested for non-payment only, we conceived that the Acting Collector might have recovered from the drawer, and in that case we should have recommended an appeal from the decision of the Zillah Court.

755. It further appeared to us from the foregoing Extract from the decree that whilst the acceptance of the first Bill continued to be a matter of doubt, it was highly inconsiderate on the part of the late Acting Collector to receive the second, and that if the Trustees should have finally determined on swerving from their resolution to fulfil the contract, the loss in consequence was fairly chargeable to the late Acting Collector.

756. Adverting however, to the circumstance of Mr. Spottiswoode's recent appointment to the charge of the District, and of his having derived from the charge no pecuniary emolument, we observed to your Lordship that we felt some repugnance in recommending that the demand should be enforced against them.

757. We were informed in reply that your Lordship in Council did not consider yourself authorized to impose upon the Company the consequences of a loss occasioned by inattention to the orders of Government on the part of its Executive Officers, and that your Lordship must accordingly hold the late Acting Collectors of Vizagapatam responsible for the amount of the Bills which they received from the Agents of the Salt Contractors.

From Government, in Cons., 18th August.

758. The orders of your Lordship in Council were communicated respectively to Mr. Mackenzie and Mr. Spottiswoode, but by a letter received subsequently to the date of this Report, we are informed that the explanation which has been afforded to your Lordship by Mr. Mackenzie is considered to be satisfactory in as far as it relates to his conduct and that of his successor in the receipt of the Bills in question, and that your Lordship has accordingly been pleased to release those gentlemen from responsibility for the loss which may be sustained in consequence of the Bills being protested, and that the responsibility must attach to the Securities for the contractors.

To Mr. Mackenzie, in Diary Cons., 28th August.
To Mr. Spottiswoode, in Diary Cons., 28th August.
From Government, in Cons., 13th October.

759. In a letter from the Secretary to Government under date 12th July last was transmitted for our information copy of a letter from the Judge and Magistrate in Zillah Ganjam relative to the imprudent conduct of the late Collector of that Zillah in the disposal of the Salt under his charge, and desiring that we would issue such instructions as we might judge proper to secure the future disposal of the Salt belonging to Government in the mode which might be most compatible with the comfort of the inhabitants.

In Cons., 4th August.

760. For our orders to the late Collector on this subject we request a reference to the letter referred to in the margin. In order to relieve the distress apprehended from an eventual scarcity of Salt in Ganjam, it was recommended that authority should be granted for the importation from Cuttack or elsewhere of the required quantity on account of Government, to which recommendation your Lordship in Council was pleased to accede.

To Mr. Robson, in Diary Cons., 7th August.
To the Chief Secretary, in Diary Cons., 18th August.
From the Chief Secretary, in Cons., 21st August.

To Government, in Diary
Cons., 31st March.
Report on the arrangements
connected with the establish-
ment at the Salt Monopoly in
the Northern Districts.
From Mr. Fullerton, in Cons.,
3rd February.

761. Under date the 27th March last, we had the honor to submit to your Lordship in Council a letter from the General Agent for the Salt Monopoly, communicating the arrangements he had made for the conduct of the duties of his Department in the Districts lying north of the Presidency.

762. To ascertain the average quantity of Salt manufactured and sold in the several Districts for the last five years; to judge thence the quantity necessary to be provided for future demand; to determine the places of manufacture; to adjust the mode of compensating the manufacture; to investigate the claims to Enaams, Russooms, and Allowances of that description, and to fix the establishment of servants for the Department; were the objects which chiefly required and received the attention of the General Agent.

763. Of these, the only subjects upon which we then found it necessary to communicate with your Lordship respected the establishment of servants and the adjustment of claims to Enaams, Russooms, &c., upon the other points before recited, we issued such orders as appeared to be requisite under the authority vested in us by Clause first, Section IV and Clause second, Section, V of the Salt Regulation.

764. In the six Districts to which the General Agent's Report was confined, the wages to servants employed in the Salt Department previously to the Monopoly, amounted, collectively, to the sum of Star Pagodas 515-28-44 monthly. The expense of the Establishment which he proposed amounted to Star Pagodas 992-24-69 per mensem, but of this apparently large increase of charge, the greater proportion was in lieu of Russooms and deductions from the inhabitants share of Salt manufactured, all which emoluments having ceased, the fixed monthly pay of the servants employed had necessarily been increased; besides so soon as a further reduction should take place in the number of the places of manufacture, and in the quantity of Salt on hand, it was expected that the establishment of servants might also be reduced, meanwhile, we recommended that the amount above stated should receive the sanction of your Lordship in Council.

765. The aggregate amount of Russooms, Enaams, &c., entered as having been paid prior to the Monopoly in the Districts above enumerated was Star Pagodas 733-10-49 per mensem, of which the proportion received by the public servants, and now commuted for an addition to their fixed monthly pay amounted to Star Pagodas 255-39-23. The sum therefore at present chargeable on the foregoing account was reduced to Star Pagodas 477-13-26 monthly or per annum Star Pagodas 5,727-33-72.

766. Though the whole of this amount, if admitted, would not constitute so considerable a drawback on the future Salt Revenue as might have been apprehended, we observed that it could be much reduced without any injustice to the claimants.

767. The office of Mujmadar Desmook and Despondiah having been abolished on the introduction of the Permanent Settlement, and a liberal pension granted for life to the incumbents, equal in general to the amount of their former receipts from the Land Revenue, we were of opinion that it would be unnecessary to make them any further compensation for the loss of their Salt Russooms, which indeed, we observed, should, in the first instance, have been discontinued. We were also of opinion that the services of the Stalla and Grama Curnums in the Salt Department being no longer required, that portion of their emoluments which had hitherto been derived from the Salt Revenue should cease, unless your Lordship might consider it proper to allow the present incumbents an equivalent during their lives, in particular cases where the circumstances of the parties might be such as to render this indulgence essential to their support.

768. The claims next to be considered were those of individuals who had enjoyed Enaams, gratuitous allowance. These, the General Agent observed, appeared with few exceptions to have

been granted by Zemindars, or temporary Renters and Managers of the Pans, and were receivable from the Circar and the purchasers; few had any documents in support of their claims, and it was stated that the payment of them had generally been irregular, depending in great measure upon the influence of the parties with the Zemindars, or the Managers for the time being. We observed that a general suspension of all payments on account of Russooms and Enaams had been directed by the General Agent, and we recommended that no claims by the class here referred to should be re-admitted, excepting such as might be supported by a regular Sunnud or other satisfactory voucher.

769. The same rule might also, we remarked, be applied to the charitable allowances or donations to Pagodas. Few, if any of these were supported by Sunnuds, they were stated, however to have been invariably paid, and having thus derived the sanction of long usage, your Lordship, we observed, might perhaps be pleased to continue them; on the foregoing points, we requested the orders of your Lordship in Council to guide us in preparing the Register of authorized claimants prescribed by the Regulation.

770. We were informed, in answer to our letter above recited, that as we were satisfied of the expediency of the establishment proposed by the General Salt Agent for conducting the detail of that branch of Revenue in the Northern Districts, your Lordship had been pleased to authorize the disbursement monthly, on this account, of Star Pagodas 992-21-69, and that your Lordship observed with satisfaction that this expense would admit of a reduction when the number of places of manufacture should be more limited, and when the quantity of salt on hand should be reduced.

771. Your Lordship in Council concurred in our opinion with respect to the inexpediency of continuing the allowances of Officers now no longer required in the administration of the Salt Revenue expecting where from peculiar circumstances the present incumbent would be left in distress by the privation of the allowances which they had hitherto received from the Salt Department; in such cases it was proper in the opinion of your Lordship in Council to deviate in some degree from the strict application of the above principle, and your Lordship in Council accordingly desired that we would submit a list of the persons coming under the description, with the sums which might in our opinion be sufficient for their subsistence. In the meantime your Lordship in Council authorized the conditional payment of the allowances of which we might recommend the confirmation.

772. Your Lordship in Council approved the discontinuance of those Enaams or gratuitous allowances to individuals, which being unsupported by any formal sanction, had been dependent on the will of individual managers, and had been so irregularly paid as to want even the plea of custom, and your Lordship in Council accordingly confirmed our recommendation of rejecting claims of that nature.

773. Your Lordship in Council was however of opinion, that the charitable allowances or donations to Pagodas which, had been regularly paid, should be continued.

To Mr. Fullerton, in diary
Cons., 29th May.
Report on the arrangements
connected with the establish-
ment of the Salt Monopoly in
the remaining Districts.
To Government, in diary
Cons., 22nd May.
From Mr. Fullerton, in Cons.,
14th April.
Northern Division of Arcot,
Madras.
Chingleput.
Southern Division of Arcot.
Pondicherry and Cuddalore.
Trichinopoly and Tanjore.
Ramanad.
Tinnevely.

774. The necessary instructions were accordingly communicated to the General Agent, and under date the 19th May, we had the honor to submit the continuation of his Report, comprising, for the remaining Districts, information similar to that which was furnished in the 1st part, with respect to the Salt Revenue in the Northern Circars and the Districts of Nellore and Ongole, and upon which, so far as necessary the orders of your Lordship in Council had been received.

775. We requested the sanction of your Lordship in Council to the expense of the establishment of servants proposed for the Districts to which this part of the Report had reference amounting to Star Pagodas 730-32-58 per mensem.

776. The monthly expense of the Establishment employed in these Districts previously to the Monopoly amounted to Star Pagodas 396-20-77 being less than the expense of the present Establishment by Star Pagodas 334-11-61; a part however, of this increase was to be considered only as an equivalent for what was before received by the servants at certain Stations in Russooms and Maniams, to the amount of Star Pagodas 67-39-38 per mensem. These emoluments had now ceased, and it was satisfactory to observe that the aggregate amount of claims to Russooms and Maniams by other individuals in the Districts above enumerated was only Star Pagodas 152-1-8 per mensem, and that in this as well as in the charge for servants a considerable reduction might be expected hereafter to take place.

777. The annual Revenue derived from Salt on an average of five years preceding the Monopoly appeared (from the Abstract Statement marked A) to have amounted to Star Pagodas 80,254-21-26 exclusive of all deductions on account of charges, manufacture, &c. The nett Revenue for the year ending the 31st December next was estimated, in Statement B. at Star Pagodas 4,23,211-14-36½ supposing the Monopoly price to continue at no more than 20 Pagodas per Garce. Neither of the Statements included the Salt Revenue of Malabar and Canara, whence an additional Revenue we observed might be expected by the adoption of our suggestions respecting these Provinces, and we had the satisfaction to inform your Lordship that whilst the finances of Government were likely to be essentially improved by this arrangement, it was not in its operation at all burthensome to the people nor had any difficulty occurred in carrying it into effect.

778. With few exceptions, the Manufacturers of Salt had hitherto divided the produce with the Circar, or received a commutation for their share in money; where the former mode prevailed, the latter was substituted conformably with the directions contained in the Regulation.

779. It appeared that in a part of the pans in two out of twenty-five places of manufacture in Zillah Chingleput, the share of the inhabitants was smaller than that allowed anywhere else, being only 15½ at 18 per cent., but that to compensate for this inadequate rate they hold a certain extent of arable land rent free; the cause of this deviation from the general rule was not explained by the Collector, but as the General Agent seemed of opinion that the compensation proposed was larger than could under present circumstances be considered reasonable, it appeared necessary that their claims should undergo further examination; on this subject we informed your Lordship that instructions had been accordingly given to the Superintendent.

780. The Salt Lands at Madras are held under Grants from Government subject to the payment of a fixed quit-rent. The Salt manufactured had usually been sold under the direction of the Collector at the average rate of 11 Pagodas per Garce, of which 60 per cent. or Pagodas 7-1-20 per Garce was the proportion receivable by the Manufacturers. It was proposed to continue the manufacture at these pans to the extent of the average sales, and to continue the payment of Pagodas 7-1-40 per Garce to the Manufacturers; an arrangement in which they had acquiesced, and as they would thus derive the same advantage from their lands as heretofore, it did not appear necessary that the quit-rent should be remitted.

781. In the Districts of Pondicherry the Salt Lands are private property held under regular Grants from the French Government, chargeable with the payment of a fixed rent for the privilege of working the pans and selling the Salt manufactured.

782. The Proprietors of the Salt pans at two of the four places at which they are established in consequence of the inconsiderable amount of their past profits consented to relinquish the manufacture in future, provided they were released from the payment of the rent. The Proprietors of the pans at the two other places, viz, Tengatattoo and Olanda, desired to continue to carry on the manufacture of Salt, but consented to deliver the quantity manufactured to Government at the rate of 3 Pagodas per garce, and discharge their usual rent. In these arrangements the General Agent concurred; as however the Proprietors appeared to have sustained considerable loss in consequence of the interruption which took place in the manufacture of Salt for some time after the Monopoly was established, it was recommended that their rent for the current year should be remitted amounting to Star Pagodas 69-11 for the Tengatattoo pans and to Star Pagodas 61-9 for those of Olanda.

783. Your Lordship in Council having taken the foregoing Report into consideration, was pleased to sanction the establishment of servants recommended to be employed under the Salt Agent in the several Districts specified by us, at the expense of Star Pagodas 730-32-58 per annum; and your Lordship was well pleased to observe that we anticipated hereafter a reduction of the general expenses of the Department.

784. Your Lordship in Council observed with the greatest satisfaction the large augmentation of Revenue which had been derived from the sale of Salt, and your Lordship hoped that by a continuance of vigilance and judgment in the management of that branch of Revenue, it would be rendered a valuable and improving part of the public resources of this Government.

785. Your Lordship in Council approved the directions which we had given for making further enquiry with respect to the tenure of certain Salt Pans in Zillah Chingleput, and approved the principle on which we proposed to regulate the adjustment of the value of the shares of Salt belonging to the occupants of the Salt Lands at Madras.

786. Your Lordship in Council concurred in the arrangement which we had submitted with regard to the Salt Lands in the District of Pondicherry, and consented to release the persons who were desirous of continuing the manufacture of Salt in that District, on the terms which we had stated, from the payment of rent in the then current year.

787. We had lately the honor to lay before your Lordship in Council a Report on the Salt Revenue for Fusly 1215, together with the Statement of Receipts and Disbursements, from which it appeared that the former, inclusive of a small balance remaining on hand on the 12th July 1805, sums since recovered and extra Revenue had amounted to Star Pagodas 5,23,565-21-28, and that the latter inclusive of advances for future manufacture, to Star Pagodas 88,812-3-14, leaving a nett Revenue to the amount of Star Pagodas 4,34,753-13-14.

N. B.—By the accounts since received, the nett Revenue from 1st to 12th July, appears to have amounted to Star Pagodas 14,162-33-55, making the total nett Revenue of Fusly 1215, Star Pagodas 4,48,916-8-09½.

788. The accounts from which this Statement was formed reached only to the 30th June, and we were led to expect that when completed to the 12th July, the nett Revenue would be found to equal the estimate, viz., Star Pagodas 4,42,095.

789. This amount we had also to observe was exclusive of the Revenue derived from this source within the same period in the Provinces of Canara and Malabar, the extent of this Revenue we were not prepared to state, but did not doubt that it would make a considerable addition to the above sum; and we estimated that if the plan of securing the Salt of Goa should

succeed, an annual increase would be derived from the Salt of the Western Coast, to the amount of 55,000 or 60,000 Star Pagodas at the present selling price and more in proportion as it may be augmented.

790. The success of the system of Monopoly was anticipated, as the General Agent observed, on the presumption that the inhabitants of the interior were entirely dependent for their supplies of Salt on the Maritime Provinces subject to this Presidency, and that the selling price, under that system would not rise in a degree to affect the ordinary consumption.

791. From a review of the operation of the system during the past year, the first of its establishment; this opinion appeared to derive full confirmation. That the Monopoly is not likely to suffer any material interference from that tract of Coast on the western side of the Peninsula which is not subject to our authority had been satisfactorily ascertained; and with respect to the selling prices, they were stated to have been found, with few exceptions, to bear a due proportion to the Monopoly price allowing for the expense of carriage, and a reasonable profit to the Merchant.

792. It further appeared that the selling prices in general continued nearly the same as before the establishment of the Monopoly, and that in some Districts, they had even undergone a reduction. This circumstance, so highly satisfactory in every point of view, we observed might be considered as arising from the removal of the duty on Salt, of various restraints on the transit and sale imposed by Zemindars and others, and of all undue exactions on the part of Renters and Public servants to whom it was not to be doubted that this was formerly a fertile source of surreptitious emolument. The establishment of the Monopoly might, therefore, we observed, as the General Agent had justly remarked, be rather regarded as transferring to the Company advantages heretofore unduly appropriated than as imposing a new burthen on the people.

793. The Districts in which the selling prices had been found to exceed the Monopoly price in an unreasonable degree are Ganjam, Tanjore and Trichinopoly. Your Lordship was already aware that this circumstance, as respects Ganjam, was not to be attributed to the suspension of the manufacture of Salt at certain pans, the cause assigned by the late Collector, but to the injudicious and improper manner in which it was disposed of by him, neither was the rise of price in Tanjore and Trichinopoly sufficiently explained; it was attributed by the Collector to the Trade in Salt having hitherto been carried on by Merchants of small capital who could not in consequence afford to purchase the same quantity as formerly, but this argument, we observed, was apparently applicable to places remote from the pans and did not account for an augmentation of 65 per cent. in the Monopoly price which was observed to obtain at some places in their vicinity.

794. Adverting to the argument above stated, the General Agent remarked that the increased price of Salt at the pans would of itself form an inducement to Merchants of greater capital to embark in the trade, and the alleged inconvenience could therefore be thought be only temporary. In order, however, to guard effectually against all improper rise of price, the General Agent recommended the eventual establishment of Depôts upon a principle which had our acquiescence; that the sale of Salt at these Depôts might not have a tendency to discourage the speculations of the trader, he proposed that to the Monopoly price should be added the expense of carriage and a fair profit, and that no Salt should be issued from the Depôts excepting when the selling price might be found to exceed that of the Monopoly with these additions.

795. The foregoing was the only deviation from the established mode of conducting the Monopoly which had appeared to the General Agent to be necessary, and this he proposed should be resorted to, in particular Districts only, and on particular emergencies.

796. The system of Monopoly he considered to be far preferable to any other that could be adopted; for, as Mr. Fullerton observed, "if the Salt had been, as heretofore, left in the hands of Zemindars and Proprietors, from the extensive tracts of Coast under the respective Estates, and the consequent facility of combination; it would be in their power to derive to themselves an immense profit, by enhancement of price upon the inhabitants, to such a degree indeed, as to obstruct the realization of any Revenue, by a duty on Salt, without distress to the people, an evil which, by the present plan of retaining the manufacture and sale in the hands of Government is completely guarded against."

797. Judging from the result of the Monopoly in the first year and the great practicability at a more advanced stage of its operation, of gradually advancing the price to that originally suggested, viz. 30 Star Pagodas per garce, we expressed the most confident expectations that, if carefully administered, the Revenue derivable from this source would considerably exceed the amount of the first calculation.

798. To establish the success of the Salt Monopoly, it appeared to us essentially necessary that the Local Officers superintending should by every means in their power encourage, facilitate and preserve the intercourse with the itinerant dealers in Salt, especially that description of them denominated Brinjaries, so as to be able to trace the cause of any eventual reductions of demand, and to apply or suggest the speediest remedy.

799. In noticing the recent change in the mode of supplying Salt to Bengal, the General Agent observed that though introduced under rather unfavorable circumstances, (referring to the heavy losses sustained by the Native Merchants, and to the delay which they experienced in the last year) he yet trusted that enough would be done to prove the certainty of the present, and its preference over the former mode of supply; that it was more beneficial to the interests of the Native Ship-owners and less expensive to Government than the Contract. In the course of next season he was assured that the Native shipping would be fully adequate to the desired purpose, and it would then, he observed, remain for consideration whether its further increase should be encouraged, which can only be done by allowing an increased importation of Salt into Bengal, as the advantage to be derived from the mere return of the Province of Bengal is not sufficient in Mr. Fullerton's opinion to enable vessels of this description to proceed hither in ballast.

800. Whatever might be the deficiency, if any, in the quantity of Salt imported into Bengal in the present year, below that which had been allowed by the Supreme Government to be imported, the General Agent stated it might be imputed to the circumstance of no European shipping being employed. He informed us that several Commanders of Vessels had declined to enter into this trade, in consequence of the delay which occurs in landing the Salt at Bengal, and that the Native Ship-owners had also represented this inconvenience, and solicited his interference to get it removed.

801. It appeared that adverting to the delay, the Commanders of Vessels freighted with Salt on account of the Contractors used to stipulate for an allowance on account of demurrage, but the plan of Permit being now substituted for that of Contract, we concurred in opinion with Mr. Fullerton that it was of great importance to obviate the evil complained of, so far as might be practicable, and we accordingly recommended that a representation should be made to the Supreme Government on the subject.

802. The foregoing Report is under the consideration of your Lordship in Council.

803. Having concluded the detail of correspondence which has occurred in the Salt Department since the date of our last General Report, we have only further to advert to your Lordship in Council's communication to us of the recent appointment of Mr. Charles Harris to be Acting General Agent for the Monopoly, in the room of Mr. Robert Fullerton, promoted to a judicial situation.

804. We noticed in our General Report under date the 1st August 1805, the proposition of Mr. C. W. Young for introducing an extended cultivation of the Coffee Plant into the Territories dependent on this Presidency, a proposition in which your Lordship in Council was pleased to acquiesce and Mr. Young, in pursuit of this object, accordingly proceeded to Tinnevely, in which District he intended to commence his undertaking.

Continuation of the subject of Mr. C. W. Young's proposition for the cultivation of Coffee, &c.
To the Collector of Tinnevely, in Diary Cons., 30th September 1805.

305. Upon this subject Mr. Young addressed your Lordship in Council in a letter under date the 20th May last, which your Lordship was pleased to refer to us, and to desire our Report thereon for your information.

From Government, in Cons., 30th June.

806. We observed that the conditions on which Mr. Young solicited the occupation of waste lands at Wutral and Cumlipatam were far more favorable than those usually allowed to inhabitants, which are as follow:—1st and 2nd years, free of rent, 3rd year $\frac{1}{4}$ rent, 4th year $\frac{1}{2}$ rent, and 5th year full rent. Consistently however with the intention of affording Mr. Young every reasonable encouragement in the prosecution of his plans, we were not disposed to offer any objections on the score of rent, which indeed in this case was scarcely an object to Government; but, persuaded as we were from experience, of the expediency of maintaining a check over the conduct of European Renters, we were of opinion that the term of the Lease should be very limited; that it should be renewable every five or seven years, and that the renewal should be entirely at the option of Government.

To Government, in Diary Cons., 4th August.

807. We remarked that Mr. Young had already extended his views from the cultivation of Coffee to that of Cotton and Indigo, and applied for an exemption of these articles from duty. Your Lordship, we concluded, would not be disposed to deny in this respect what had been granted to others, but we conceived that an exemption of this sort should not have the force of a stipulation; that if granted at all, it should be conceded as an indulgence, to continue only during the pleasure of Government; indeed, we were of opinion, that the necessity of any exemption from the payment of duties on particular articles, became a question, under the favourable change which had lately been effected in the Custom Department.

808. The application of Mr. Young to be permitted to employ his people in the cultivation of grain sufficient for their subsistence, if complied with, we thought would induce an innovation of which it might be difficult to prescribe the limits, and we could not therefore give it our support.

809. On the expediency of transferring to Mr. Young the present Coffee and Spice Plantations at Cumlipatam along with the other lands for which he had applied, we thought it might be advisable to consult the opinion of the Collector; meanwhile we remarked the preparation of the Cowle for the waste lands, should your Lordship accede to the terms proposed, need not be delayed.

810. With respect to the last request of Mr. Young, that he might be allowed the reversionary occupancy of the Dutch Chief's house at Tutacorin, we remarked that public buildings of this description, of which there are few in any of the Provinces, should be reserved for the accommodation of the public officers of the Company.

811. In answer to this reference we were informed that no particular orders were necessary since the orders of the Honorable Court of Directors had precluded your Lordship from confirming to Mr. Young the indulgence which it had been intended to grant to him.

From Government, in Cons., 22nd September.

INDIGO.

812. In our General Report under date the 15th February 1805, was noticed the permission which had been granted to Colonel Cullen to engage in the manufacture of Indigo on his own private account.

813. On the 8th March last, we received a letter from the Chief Secretary to Government with transcript of a proposal submitted by Colonel Cullen for extending the manufacture of Indigo on this Coast, together with copy of a Report received from the Board of Trade, to whom the proposal had been referred, and acquainting us that your Lordship in Council had resolved to adopt the recommendation of that Board, with respect to the encouragement to be afforded to the undertaking of Colonel Cullen.

From the Chief Secretary in Cons., 13th March.

814. We accordingly at the desire of your Lordship in Council called upon the Collector of Cuddalore and Pondicherry and the Principal Collector in the Southern Division of Arcot, to ascertain and report the extent of land cultivated with Indigo at the disposal of Colonel Cullen, and we had the honor to submit their replies in a letter to the Chief Secretary under date the 5th May last.

In Diary Cons., 17th March.
From Mr. Fallofield, in Cons., 3rd April.
From Mr. Ravenshaw, in Cons., 24th April.
In Diary Cons., 8th May.

815. By the information received from Mr. Fallofield, it appeared that Colonel Cullen had under cultivation in the District of Cuddalore 220 cawnies of Indigo of the estimated value of Pagodas 1,300, and Mr. Ravenshaw stated his belief of the correctness of Colonel Cullen's statement that he had contracted for 2,000 cawnies, but that it would take much time to ascertain the fact. The Collector further added, in corroboration of this belief, that the average number of cawnies cultivated in his District in the previous year was 3,926, and in the current year 5,515, making an increase of 1589 cawnies.

816. We remarked that if 2,000 cawnies were taken as the extent of land cultivated with Indigo under agreements with Colonel Cullen, and the value of it estimated at the rate stated by Mr. Fallofield, the total value of Colonel Cullen's Indigo cultivation would be Star Pagodas 11,818.

817. With the extent of the assistance afforded to Colonel Cullen upon the security of this crop of Indigo, we have not been made acquainted; it will of course appear on the records of the Department to which the subject more properly belongs.

From Lieutenant-Colonel Cullen, in Cons., 15th August 1805.
To Government, in Diary Cons., 7th November.
From Government, in Diary Cons., 20th January 1806.
To Lieutenant Colonel Cullen, in Diary Cons., 20th do.
To Mr. W. Balfour, in Diary Cons., 6th March.

818. The Indigo manufactured by Colonel Cullen has been exempted by the authority of your Lordship from the payment of duty on exportation to England, and a similar indulgence has lately been extended to Mr. Campbell, the Renter of the Farm at Chedumbrum.

CARNATIC YOMEAHS.

819. Having sometime ago obtained from the Durbar of His Highness the Nabob authenticated Registers of persons entitled to Yomeahs or Charitable allowances in money and grain as they stood in Fusly 1210, the year immediately preceding the cession of the Carnatic, we caused a translation thereof to be made together with an Abstract of each list, shewing the number of claimants classed under their various titles, and the total amount of their claims.

820. These documents which we had lately the honor to submit for your Lordship's inspection, comprize only the claimants belonging to the Soubah of Arcot, certain Districts in the Province of Trichinopoly and the District of Pulicat; but these, we were led to believe, form a great majority of the whole. The following is an account of the total amount claimed in money, grain, &c.

*General Abstract Statement of Yomeadars, Durmahdars, and Saliendars of the Suba of Arcot
Walgundapore, &c., and Pulicat for Fusly 1210.*

No of Yomeadars, Durmahdars, and Saliendars.	Grand Total per annum including daily, monthly and yearly allowance.																										
	Rupees.		Chukkruma.		Tuckas.		Pagodas.		Rice.		Gram.		Oil.		Ghee.		Paddy.		Kitchady.		Cloths.						
	Rs.	A.	Chs.	F.	A.	Tucs.	Ds.	Pags.	A.	Mds.	S.	M.	S.	M.	S.	M.	S.	Cnls	M.	Mds	S.	Pie	ce				
639...	74,666	9 ¹ / ₅	2,754	1	0	12,345	37 ¹ / ₂	509	0	907	5	70	17 ¹ / ₂	24	13 ¹ / ₂	0	0	5	348	0	1	10	2	0			
306...	36,393	11 ¹ / ₅	880	9	7	8,198	12 ¹ / ₂	123	14	61	38	...	...	19	30 ¹ / ₅	88 ¹ / ₂	...	838	9	17	28	...	...				
45...	4,866	12	831	8	15 ¹ / ₅	2,832	0	...	...	61	88	...	...	13	11	0	...	534	...	...	...	...	...				
28...	6,868	3 ¹ / ₅	194	7	0	1,770	0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
Total.	1,21,795	4 ¹ / ₅	4,161	6	6 ¹ / ₅	25,146	0	632	14	1,031	1	70	17 ¹ / ₂	57	15 ¹ / ₅	88 ¹ / ₂	839	1,181	9	18	38	2	0				

Total in Money reduced to Star Pagodas... 36,929-11-20

Total in Grain, &c., estimated ... 1,194-12-50

Grand Total... 38,123-23-70

821. Of the foregoing sum a proportion exceeding thirty thousand Pagodas we observed was claimed under Sunnuds granted or alleged to have been granted by the late Nabob Omdut-ul-omrah, and his two immediate predecessors the Nabobs Walajah and Anwar-ud-Din Khan. As the respective orders of Government contained in their letter to the Board of Revenue of 9th October 1802 apply only to alienations of land subsequently to the treaty of 1792, and not to charitable allowances of the nature here referred to, we were of opinion that, claims founded on the regular Sunnuds of the three Nabobs abovementioned should be admitted; but with regard to pretensions derived from Sunnuds granted or alleged to have been granted by different relations and dependants of the late Nabobs, we were of opinion that such part only, if any, should be admitted, as might be claimed by persons rendered incapable through age or infirmity of procuring a subsistence.

822. We took the same opportunity of recommending that the Yomeadars belonging to the Jagir, who had heretofore received their allowances at the Office of the Board of Revenue might in future be paid by the Collector. The mode of payment here alluded to originated at a time when a separate Treasury was attached to this Office and the rents of the Jagir were regularly remitted thereto. Since the year 1800 when the Revenue Treasury was abolished the sum required for the payment of the Jagir Yomeahs, and amounting in Fusly 1215 to Star Pagodas 3,260-17-2 had been drawn by quarterly instalments from the General Treasury,

From Government, in Cons.,
22nd September.

- (1) Daily Pensioners.
(2) Monthly do.
(3) Yearly do.

823. Your Lordship in Council was pleased to sanction the distribution to the Yomeahdars, ¹ Durmahdars, ² and Saliandars ³ in the Subah of Arcot Walgundapore, &c., and Pulicat, of the allowances to which they had been considered entitled amounting to Star Pagodas 38,123-23-70.

824. With respect to those allowances claimed under Sunnuds by the different relations, dependants of the late Nabobs of the Carnatic, your Lordship in Council entirely concurred in our opinion that such only should be admitted as might be claimed by persons rendered incapable by age or infirmity of procuring a subsistence, and your Lordship in Council accordingly authorized us to issue instructions to the several Collectors for carrying this intention into execution.

825. Your Lordship was further pleased to desire that the Yomeahdars of the Jagir who had hitherto received their allowances from the Board of Revenue might in future be paid by the Collector in Zillah Chingleput.

826. In our instructions to the several Collectors, we have been extremely particular in guarding them against the admission of unfounded claims, and of such as may be advanced by Impostors, in behalf of persons absent or deceased. We have transmitted to the Collectors copies of the translated lists alluded to above, as well as copies of the original, and have directed them to furnish the parties whose claims may be admitted with new Sunnuds under their official seal and signature, to keep Registers of these Sunnuds and to transmit copies thereof for our information.

827. In a letter from the Secretary to Government under date the 30th April last was transmitted to us copy of a paper on the Settlement of the Revenues in perpetuity, containing the principal objections to the establishment of large Zemindaries, and arguments in favor of making a permanent Ryotwar Settlement.

Paper of Objections against the established principles where-in the Permanent Settlement is founded, in Cons., 12th May.

828. Your Lordship in Council considered the decision of this question to be of the utmost importance, and was desirous that it should receive the amplest discussion—your Lordship was accordingly pleased to desire that each Member of the Board would state his individual sentiments upon the opinions set forth in the paper abovementioned.

829. With reference to these orders, we recorded on our Proceedings that if, in the course of discussion, the Board should differ in opinion upon any point, the dissentient Member would, of course, record his separate sentiments, but that if all should concur, their general opinion would be that of each individual. We have resolved, therefore, when we shall have given the subject the mature consideration which it requires to address your Lordship in Council in the usual manner conformably to the constitution of the Board.

MOYEN-ZABITAH AND GENERAL CHARGES.

830. Observing from the instructions laid down for the guidance of the Committee of General Police that their attention was directed to the revision of the Revenue Establishments of every description as well as to those connected with the Police, we did not think it necessary on receiving the Moyen-zabitahs of the several Collectors for the late Fusly, to enter into a particular examination of them. As, however the Fusly was drawing to a close, and it was necessary that the several charges should be brought to account, we laid before your Lordship a General comparative Statement of these charges for Fuslies 1214 and 1215, together with the following abstract requesting your Lordship's sanction to the total amount for the latter Fusly, viz., Star Pagodas 21,11,072-41-11.

ff

Abstract Statement Comparative between the Moyen-zabitah Charges and General Charges of Fusly 1214 and Fusly 1215.

	Moyen-zabitah Charges.						General Charges.					
	Fusly 1214.			Fusly 1215.			Fusly 1214.			Fusly 1215.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Zillah Ganjam ...	10,316	33	0	10,567	12	0	20,259	41	55	30,438	8	75
Do. Vizagapatam ...	10,571	6	0	10,571	6	0	23,085	38	65	23,085	38	65
Do. Rajahmundry ...	13,568	30	12	10,066	1	28	38,100	30	60	27,567	15	0
Do. Masulipatam ...	13,958	5	32	12,136	23	48	1,14,112	5	5	1,03,300	17	8
Do. Guntur with Palnaud ...	8,566	39	48	7,761	31	16	30,223	11	44	22,576	27	12
Nellore and Ongole ...	42,255	25	25	43,694	4	73	54,644	28	51	49,754	1	21
Ceded Districts ...	98,411	23	20	1,01,633	12	0	2,17,740	43	50	3,06,821	28	16
Zillah Chingleput ...	9,612	9	0	9,684	9	0	...	...	...	...	...	...
Northern Division Arcot with Baramahl ...	31,454	8	50	29,901	39	23	1,46,832	4	58	1,57,196	34	77
Southern Division Arcot ...	47,088	36	24	43,620	28	4	23,558	25	64	22,249	21	60
Cuddalore and Pondicherry ...	5,178	27	0	5,178	27	0	548	0	0	548	0	0
Tanjore and Trichinopoly ...	1,27,380	21	77	89,174	12	36	2,68,531	4	50	2,29,784	2	53
Zillah Ramnad with Dindigul and Madura ...	29,483	41	41	22,037	37	39	81,310	34	123	61,029	22	28
Tinnevely ...	42,365	6	1	43,089	16	25	43,760	34	26	41,431	36	48
Canara ...	46,583	9	5	38,540	31	16	1,13,140	39	62	1,03,814	16	60
Coimbatore ...	43,193	2	74	35,255	14	0	94,515	7	64	89,304	35	73
Malabar ...	31,079	0	36	34,649	24	36	2,39,179	26	8	2,39,685	30	60
Island of Seringapatam ...	2,373	33	40	2,409	31	40	198	0	0	198	0	0
Zillah Salem ...	11,331	29	70	11,596	30	36	11,581	11	59	11,266	3	15
Collector of Madras ...	5,562	30	27	5,191	21	40	781	41	78	944	6	0
Collector of Government Customs ...	13,134	26	0	13,314	26	0	...	...	...	...	...	...
Total...	6,44,470	22	65½	5,80,075	29	60	15,33,106	11	11½	15,30,997	11	31
ABSTRACT.												
Moyen-zabitah Charges ...	6,44,470	22	65½	5,80,075	29	60	Decrease.	...	...	64,394	35	51
General Charges ...	15,33,106	11	11½	15,30,997	11	31	Do.	...	...	2,108	41	60½
Total...	21,77,576	33	77	21,11,072	41	11	Decrease...	...	...	66,503	31	66

831. As our letter of the 31st January 1805 with the Moyen-zabitah Statement of Fusly 1214 gave very detailed explanations on the nature of these charges, we considered it sufficient to remark that the Abstract Statement exhibited in the Moyen-zabitah Charges of the last year a nett decrease of Star Pagodas 64,394-35-5½ and in the General Charges a nett decrease of Star Pagodas 2,108-41-60½, Total Star Pagodas 66,503-31-66.

832. This decrease we further observed, would have been still more considerable, but for an extraordinary heavy disbursement* of money for repairs of Tanks in the Ceded Districts rendered necessary by the destruction of Tanks and loss of Cattle occasioned by the storm and inundation in the month of October 1804.

833. We have not as yet received from the office of the Accountant General the detailed Statement of Receipt Charges and nett Revenue for Fusly 1215; but we have the honor to submit for your Lordship's information a Statement shewing the actual Collections and Charges in the Revenue Department for the official year, or from 1st May 1805, to 30th April 1806, compared with the probable receipts and disbursements for the same period.

834. It thence appears that the total actual ordinary and extraordinary receipts were Star Pagodas 12,658,494-3-76,—the total ordinary and extraordinary charges Star Pagodas 32,11,228-15-20½ and the total actual nett Revenues Star Pagodas 94,47,265-30-46½.

835. We lately received a letter from the Honorable Court of Directors in this Department dated the 6th November 1805, with transcript of the Resolutions of Council bearing date the 2nd August last. For our Minutes and Orders thereon we request reference to the Proceedings in Cons. 1st ultimo.

836. On the 10th September we were honored with the orders of your Lordship in Council communicating the promotion of Mr. Alexander Falconar to be Senior Member, and the appointment of Mr. William Thackeray to be Junior Member of this Board, on the vacancy occasioned by the appointment of Mr. Oakes to a seat in Council.

From Government, in Cons.,
11th September.

837. On taking leave of the Board Mr. Oakes recorded a Minute of which we do ourselves the honor to subjoin a transcript.

In Cons., 11th August.

838. The Honorable the Court of Directors having been pleased to appoint me to a seat in Council, the present Meeting is the last which I can attend as a Member of the Board of Revenue.

839. "With feelings of great personal esteem and respect I take leave of my colleagues Mr. Falconar and Mr. Hodgson, gratified by reviewing the long course of our laborious duties conducted with that unanimity which the unmixed principle of forwarding the public interest is so well calculated to produce, and reflecting with particular satisfaction on the temperate discussions by which differences of opinion that sometimes occurred were reconciled to the prevailing sentiment without jealousy or uneasiness."

840. "Thus the full benefit was derived of their extensive knowledge of the general system of Revenue administration and familiar acquaintance with the Code of Regulations, and the result was natural of obtaining the entire approbation of Government and of the Honorable Court of Directors."

841. "With the fullest confidence in their principles and ability, and that the same zealous co-operation will continue to distinguish their proceedings I anticipate credit to myself by affording them every support in my power at the Council Board."

842. We have the honor to forward the whole Set of our Proceedings for the year 1805, together with the Broken Set from the 3rd 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,

My Lord,

Your most obedient humble servants,

(Signed) WILLIAM PETRIE.

FORT SAINT GEORGE,

5th October 1806.

(") ALEXANDER FALCONAR.

(") WILLIAM THACKERAY.

14. This proposition was submitted by us to the favourable consideration of your Lordship in Council; and your Lordship was pleased to acquiesce therein, but desired that in communicating this Resolution to the Zemindar, particular care might be taken to impress on his mind the indulgence shewn to him; and to apprise him that in the event of any future failure in his payments, the provision of the Regulations would be strictly enforced.

VIZAGPATAM AND RAJAHMUNDY.

15. In neither of these Zillahs, since the date of the last despatch, has any subject of correspondence occurred of a nature requiring notice in this Report—the Districts continue tranquil, and the Revenues are, in general, paid with punctuality.

MASULIPATAM.

16. The late Special Commission in their Report to Government on the Permanent Settlement of the Land Revenue of the late 4th Division of Masulipatam recommended that the offices of Deshpondiah and Choudry in the Devi Purgunnah should be abolished, that the office Enaam, consisting of three cutties of land each, held by Bagaudy Rama Reddy and Bagaudy Veerannah, the former producing, on an average, M. Pagodas 40, and the latter M. Pagodas 48 per annum, should be resumed, and that in consideration of their long period of service in those offices, a pension to an equal amount should be granted to those persons respectively during their natural lives.

17. This arrangement was approved and authorized by Government, but, in a letter from the late Collector under date the 15th June 1804, we were informed that Bagaudy Veerannah had died long previously to the receipt of that communication, and had left a son, about a year old, named Acharedy, to whom Mr. Cazalet requested to know if the pension should devolve.

18. We observed, in answer, that the pension was declared to be granted for life only, but desired that if the family of the deceased were not possessed of any other means of support, the circumstance should be stated for our information. By the late Collector no further communication was made on this subject, but by a letter from the present Collector submitted to your Lordship under date the 25th September last, we were given to understand that the family had not any other means of support excepting the pension intended for Bagaudy Veerannah, and we were therefore induced to recommend their case to the favourable consideration of your Lordship in Council.

19. We submitted, at the same time, a further letter from the Collector in Zillah Masulipatam reporting the death of one of the late Deshpondiahs of Valoor, Samut, Govinda Rauze Ramapah, whom Government were pleased, on the recommendation of the late Special Commission to confirm, during life, in possession of the Enam lands of the office valued; on an average of five years, at Star Pagodas 46-35-35 per annum.

20. It appeared that eight families, the descendants of Deshpondiahs, one of which was that of the deceased, participated in the produce of these lands, consisting of eight and one half cutties, and the Collector stated that they would be reduced to much distress if the lands from which they principally derive support were resumed. Induced by motives of humanity, by a consideration of the small value of the lands, and of the circumstance of the Jumma of Valloor, Samut having been fixed exclusively thereof, we recommended the case of these persons, also, to your Lordship's favourable attention.

From the Secretary to Government, dated 1st November, in Cons., 1st December.

21. In these recommendations, respectively, your Lordship in Council were pleased to concur.

22. On referring to our Report under date the 30th September 1803, respecting the over-assessment of the Zemindary of Bharamahl by the Special Commission, it will be perceived that the Zemindary in Fusly 1212 was under the management of the Collector, and produced a very inadequate Revenue.

23. It was intended by the Board, as the tenor of their Report referred to above will sufficiently establish, that the modified Russud Jumma proposed on that occasion should commence with the succeeding year 1213. By the Sunnud of Government however, which was prepared in consequence, the Russud was made to commence with Fusly 1212, and having received a representation on the subject, we directed that the Sunnud might be returned for correction. We accordingly submitted it to your Lordship in Council for that purpose, under date the 31st October last, and your Lordship was pleased, under the explanation afforded, to sanction the correction proposed.

24. The Revenues of this District continue to be regularly realized.

GUNTOOR AND PALNAUD.

25. We have the satisfaction to repeat to your Lordship in Council, a communication of the punctual payments and peaceable conduct of the Proprietors of Guntoor.

26. It having been represented to us by the Collector that the Revenues of Palnaud would derive considerable improvement from the repair for extensive Tank in the Muncherla Purgunnah and of several other Tanks enumerated by him in the Purgunnah of Tungadah, we directed Captain Caldwell to depute his Assistant thither, with instructions to examine the state of these Tanks and to furnish Estimates of the expense of repairing them.

27. A letter from Captain Caldwell, enclosing the Report of his Assistant on the state of the Tanks in question, was forwarded to your Lordship under date the 31st October, together with the required estimates, one for the repair of the Tanks amounting to Madras Pagodas 1,855-42-12, and another for the construction of Sluices in masonry for conveying water to the adjacent fields and amounting to Star Pagodas 1,398-32.

28. In the above amount was not included the expense of repairing the large Tank of Mancherlab, a work which in the present state of population in that quarter it appeared would not be attended with any advantage at all proportionate to the amount required for its execution.

29. During the progress of the repairs here recommended, Captain Caldwell proposed to take measures for completing a detailed Survey of the most interesting parts of the country, exhibiting the ruined and decayed Tanks and Channels of supply, a proposition which we approved, it being only, as Captain Caldwell properly remarked, by affording assistance towards the restoration of these ancient sources of agricultural prosperity that this District could be expected to flourish.

30. Your Lordship in Council was pleased to approve the measures adopted for improving the means of irrigation in Palnaud, and to sanction the proposed disbursement on objects of this nature, of Star Pagodas 3,439-27-1 as recommended by us.

From Government, in Cons., 1st December.

NELLORE AND ONGOLE.

31. In our General Report of the 6th October last we recapitulated the detail of Revenue management in these Districts for Fusly 1215, and the orders of your Lordship in Council issued in consequence.

32. By the Resolutions of Government communicated to us under date the 19th June 1805, the allowances of the Revenue servants of this establishment were limited, from the commencement of Fusly 1215, to 9,000 Pagodas per annum, including salary and commission with the exception of extraordinary cases, in which your Lordship might be pleased to dispense with this limitation and to extend the allowances of Collectors as far as 12,000 Pagodas per annum.

33. With reference to these orders the Collector in Nellore submitted to us an account of the commission on his Collections for the last official year amounting, with the salary, to Star Pagodas 12,656-29-61 inclusive of commission on the Salt Revenue realized subsequently to the appointment of the General Salt Agent, and amounting to Star Pagodas 1,725-11-74, which the Civil Auditor considered to have been erroneously drawn and had accordingly directed that it might be refunded.

34. We had not been informed whether it were the intention of your Lordship in Council that Collectors should cease to derive commission from the Salt Revenue on the establishment of the Monopoly, we observed that if such should be your Lordship's intention, the commission on the Revenues of Nellore for the last official year including salary would be reduced to Star Pagodas 10,931-17-67, and we begged leave upon the general merits of Mr. Travers's management, to recommend his claim to the difference between this sum and Star Pagodas 9,000 to the favourable consideration of your Lordship in Council.

35. On a consideration of the circumstances of Mr. Travers's claim to be relieved from the operation of the restrictive orders adverted to, your Lordship was pleased to permit him to receive the sum of 10,000 Star Pagodas, but resolved that the amount drawn by him above that sum, should be remitted; this Resolution was accordingly communicated to the Collector.

CEDED DISTRICTS.

36. Our previous Report recited the satisfactory result of the Revenue administration in these Districts for Fusly 1215.

37. We had lately the honor of transmitting to your Lordship in Council, for the information of the Honorable Court of Directors, an address from Lieutenant-Colonel Munro, explanatory of the mode observed in forming the Kulwar, or individual money-rents in the Ceded Districts.

38. In this Report which was called for in obedience to the orders contained in the Extract from the Minutes of Consultation transmitted to us under date the 2nd August last, the process of the Settlement is circumstantially described, and was such, we observed, as would doubtless afford entire satisfaction to your Lordship in Council and to the Honorable Court.

39. In these sentiments, your Lordship in Council entirely concurred.

40. In our last General Report is contained the detail of a reference to your Lordship in Council in behalf of the Rajah of Annagoondy, at whose solicitation it was recommended that the villages of Numbapoor and Kistnapoor

formerly appropriated by the Rajahs of Annagoondy to the support of the pagoda at that place and of the family priest, should be again appropriated to that purpose, and that in consideration of the value of certain Ennams to which he appeared to have a claim, an addition should be made to his former pension, to the amount of Star Pagodas 223-26-30 per annum.

From Government, in Cons., 17th November. 41. To these recommendations your Lordship was pleased to accede and a Sunnud for the villages was prepared accordingly.

42. Your Lordship in Council has also been pleased to recognize the claim of Humpur-sayah the Dewan, and other principal servants of the Poligar of Harponhilly, to a part of the Jagir granted to the Poligar by the Company.

43. The circumstances of this claim also we fully detailed in our last General Report.

CHINGLEPUT AND SATEWAID.

44. The affairs of these Districts, since the date of the last despatch, have given rise to few communications with your Lordship in Council of sufficient importance to be recited in the present Report.

45. We were informed by the late Collector that the produce of the sale of Arrack and Toddy in the village of Colletpettah in the Zemindary of Trivatore had long been appropriated to the support of the ceremonies of the Pagoda at that place under the superintendence of the Churchwarden and patronage of the Chitties of Madras.

46. Under the present system of managing this branch of Revenue, the sale of Arrack and Toddy in this particular village could not be left to an individual, and it was accordingly included in the license for the Trivatore Zemindary the Revenue derived from this source, and stated to be its principal support was said to have amounted upon an average to about 300 Pagodas per annum, which sum the Collector proposed should continue to the Officers of the Pagoda out of the Arrack Revenue of the Zemindary, a proposal, which at the Collector's request, submitted to your Lordship's favourable consideration, and your Lordship in Council was pleased to accede to the proposition.

NORTHERN DIVISION OF ARCOT, BARAMAHL AND BALAGHAUT.

Report on the Settlement for Fusly 1215.
To Government, in Cons., 6th November 1806.
From Mr. Graeme, dated 18th in Cons., 30th October.
Northern Division of Arcot.
Western Zemindaries.
Chittore Pollams.
Baramahl and Balghaut Districts,
* A. D. 1805-6.

47. Under date the 6th November, we had the honor to submit for the consideration of your Lordship the Report of Mr. Graeme on the Revenues under his management for the late Fusly* 1215.

48. In the General Jumma bundy Statement transmitted by the late Collector Mr. Cockburn for Fusly 1213 was inserted the full Peshcush payable by the Poligars of Chittoor, and the Revenue arising from the lands of Village Sibbendy in Baramahl. The estimated Receipts from Customs, Licenses, Tripetty Offerings and other items of Revenue were likewise inserted, and the aggregate Jumma or demand for that year was shewn to be Star Pagodas 9,04,321-14-15.

49. By a Statement transmitted by Mr. Graeme for the sake of comparison and founded on the same principles as that furnished by the late Collector for Fusly 1213, the Jumma of Fusly 1214 amounted to Star Pagodas

812,235-3-61 exhibiting an apparent decrease of Star Pagodas 92,036-10-23, but according to a further Comparative Statement furnished by the Collector, containing the actual Collections from the Chittoor Pollams, from Tripetty Pagoda, from Customs, Farms and Licenses in the two years, and omitting the Revenue from the lands appropriated exclusively to the support of Village Sibbendy to whom it was paid away as soon as collected, the real amount of the Jummah for Fusly 1213 was shewn to have been Star Pagodas 8,13,003-24-15 and that of Fusly 1214 to have been Star Pagodas 7,39,108-33-33; the actual decrease in the latter year was consequently Star Pagodas 73,894-33-22 only; of which Star Pagodas 14,068-13-36 was necessarily relinquished on the introduction of the Permanent Settlement into the Baramahl.

50. In our Report under date the 23rd December 1805, we presented to your Lordship the Jummahs of Fuslies 1213 and 1214 in these two separate views, but the former, which exhibits a decrease of Star Pagodas 92,036-10-23 having been adopted by your Lordship, instead of the latter, in confirming the Settlement of Fusly 1214, it became necessary on submitting the Collector's Report for the succeeding year to enter into this further explanation.

51. We next proceeded to request the attention of your Lordship in Council to the amount of the Jummah for Fusly 1215, being Star Pagodas 8,60,599-29-24, or an increase of Star Pagodas 1,17,334-13-29 on comparison with the Jummah of Fusly 1214, which by the accounts transmitted appeared to have amounted to Star Pagodas 7,43,265-15-75, instead of Star Pagodas 7,39,018-33-33 as before stated: whence the difference arose, the Collector did not explain, we observed that we should point out to him the omission and direct it to be supplied.

52. We submitted the following Abstract Statement of the Revenue of Fuslies 1214 and 1215, classed under its different heads, and exhibiting a nett increase in the latter year to the amount, as already mentioned, of Star Pagodas 1,17,334-13-29. The nett increase was stated by the Collector at less than this amount in the sum of one thousand Pagodas, but this, we remarked, was evidently an error in figures, the increase of Salt Revenue being stated at Star Pagodas 8,942-24-68 instead of Star Pagodas 9,942-24-68.

Abstract.

	Fusly 1214.		Fusly 1215.		Increase in Fusly 1215.		Decrease in Fusly 1215.	
	S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.
Land Rent including Village Tax and Licenses ...	6,51,607	4 2	7,46,692	19 15	95,085	15 13	...	...
District Licenses...	11,803	18 44	15,803	3 04	5,418	27 20	1,419	0 0
Customs ...	30,876	6 35	18,215	30 34	1,055	38 8	13,716	14 9
Salt Revenue ...	1,959	15 28	11,901	40 16	9,942	24 68	...	...
Tripetty Offerings ...	47,019	13 16	67,986	19 25	20,967	5 59	...	...
Total...	7,43,265	15 75	8,60,599	29 24	1,32,469	27 38	15,135	14 9
Deduct Decrease...					15,135	14 9		
Nett Increase ...					1,17,334	13 29		

53. The Sirkar Districts of the Northern Division of Arcot and the Chittoor assumed Pollams afforded a portion of the increase of Land Rent shewn in the above Statement to the amount of Star Pagodas 85,386-14-67; this increase was explained to have arisen from extended cultivation with the exception of about 7,000 Pagodas arising from the discovery of concealed lands, and from lands of a superior quality being rated to a higher assessment, and with the further exception of Star Pagodas 11,591-33-59 collected by the Poligars of Chittoor in Fusly 1214, previously to the assumption of their Pollams.

54. The Revenue derived from the Chittoor Pollams in the last year amounted to Star Pagodas 54,325-41-79. It was estimated that the Revenue from these Pollams would not have been less than 60,000 Pagodas; that this expectation was not realized appeared to be entirely attributable to the unfavorable season though the rains commenced earlier in Fusly 1215 than they had been known to do for a considerable time before, there was an almost complete failure of the regular monsoon in October and November, and the small tanks which though filled sooner, were yet dried up earlier than usual.

55. The remaining portion of increase under the head of Land Rent amounted to Star Pagodas 9,699-0-56 of which the unsettled Districts of Balaghaut yielded Star Pagodas 4,812-7 by extension of cultivation; and the residue Star Pagodas 4,886-35-56 derived from the Baramahl, was the difference between the amount collected from the Estates of Maharajgur, Tripattoor, and the eight Estates composing the Tingreottan Taluk whilst under management in Fusly 1214, and that at which they were permanently assessed and disposed of by the orders of your Lordship in Council under date the 30th December 1804.

56. The increase of Revenue under the head of Licenses was derived chiefly from the exclusive sale of Arrack and Toddy, a branch of Revenue which does not appear to have been properly regulated in these Districts, according to the improved system, until towards the close of the Fusly preceding the last—the increase of Salt Revenue was to be ascribed to the operation of the Monopoly, and with respect to the offerings at the Pagoda of Tripetty as their amount must always fluctuate, the increase under that head did not appear to us to require explanation.

57. The only Item of Revenue in which a nett decrease appeared was that of "Customs." The Collector did not consider it necessary to enter into any explanation of this decrease, but we were aware that it arose from the necessity of withdrawing several of the Town Chowkies, and from the facility with which, under the late system, the payment of Town duties could be evaded.

58. In Statement No 1, transmitted by the Collector, were shewn the detailed ground, upon which the Settlement for the last year was formed, the estimated produce of each description of land, the respective shares of Government and the Ryot, and the rates at which the former were commuted for a money rent.

59. Though the figured Statements transmitted by Mr. Græme were very complete, yet he omitted to accompany them with these subsidiary remarks and elucidations in his Report which would have facilitated the examination of them; so far however as we were enabled to judge by the information afforded, the grounds of the Settlement appeared to be exceptionable and the result satisfactory.

60. It appeared from the Statement adverted to that in each Taluk the villages had been formed into three classes, and the lands of each village again allotted into five or more sub-divisions, the lands composing the second 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.

61. In the Chittore Taluk, which we took by way of example, the produce of a cawnie of land belonging to the 1st sub-division of the first class was estimated at 40 Cullams and the produce of a cawnie of land belonging to the 5th or last sub-division of the third class was estimated at 10 Cullams the estimated produce, after deducting Marahs at the rate of 3 per cent, was divided equally between the Sirkar and the Ryot, and the share of the former was then commuted for money at the rate of 150 Puddies or Measures per Pagoda.

62. The teerva or money rent thus determining was applied only to the first produce or crop—the second crop in consideration of its being less productive and more precarious was assessed at reduced rates, and in four several gradations it bore 14 and 12 sixteenths of the full assessment of the 1st crop in lands watered by Nullahs, Rivers, large Tanks and Cushums and 10 and 8 sixteenths, in lands watered by small Tanks and Cushums.

63. The principles of assessment above described were applied in like manner to nunjah lands watered by wells and punjah lands, with this difference only that the share of the ryot in the produce of these lands was two-thirds instead of one-half, for reasons which did not require explanation.

64. It appeared that the share of Government and of the Ryot respectively has been adjusted nearly in the following proportions.

	Government share.	Ryot's share.
In nunjah	46 $\frac{1}{2}$	55 $\frac{1}{2}$
In punjah	33 $\frac{1}{2}$	66 $\frac{1}{2}$
In nunjah watered by wells	33 $\frac{1}{2}$	66 $\frac{1}{2}$
Gardens	25	75

65. We adverted, in particular, to the Chittoor Taluk, but in all the Taluks, though the estimates of produce, the amount of deductions on account of Marahs, and the commutation prices, varied, the principles of assessment were the same. The average selling price of grain in ten moderate years constituted the rates at which the Government share of the produce was commuted in the several Taluks as particularized in Statement No. 2; these rates varied from 112 to 163 measures per Pagoda the Marahs, as explained in Statement No. 3, also varied from 3 $\frac{1}{2}$ to 6 $\frac{1}{2}$ per cent. of the gross estimated produce.

66. The amount of the assessment on the different descriptions of land in each Taluk were detailed in Statement No. 1; and, in order to shew the proportion which this assessment bore to the assessment established by his predecessor in Fusly 1213, the Collector prepared the Statement No. 4. It was there assumed, for the sake of comparison, that the extent of cultivation in Fuslies 1213 and 1215 was the same, that is, the extent of cultivation in the latter year was adopted for both. From this comparison it appeared that the average rent of nunjah and punjah lands was higher in Fusly 1213 than in Fusly 1215, but that the Garden lands bore a heavier assessment in the latter than in the former year; that notwithstanding this reduction in the rate of assessment in Fusly 1215 there was a nett increase of Revenue upon the same reputed extent of land to the amount of Star Pagodas 7,163-32-23, in consequence of lands to the value of Star Pagodas 32,332-24-12, according to the present rate of assessment, being discovered by measurement, which were not registered by the Curnums in Fusly 1213.

67. As, however, it might be objected to this mode of comparison that though the lands discovered by measurement were not registered, the Ryots were yet in the actual possession and enjoyed the produce of them, whilst in forming the foregoing average for Fusly 1213 they were not considered as belonging to the Ryots, the Collector prepared another Statement No. 5; in which the number of Cawnies unregistered was added to the number registered in Fusly 1-13, and to the aggregate number of Cawnies the amount rent of that Fusly was applied and the average assessment per cawny thence deduced.

68. By this mode of comparison, the average assessment in most of the Taluks was somewhat higher in Fusly 1215 than in Fusly 1213, but the Collector's opinion appeared to us not to admit of doubt, that it fell less heavy on the country, because it bore a juster proportion to the value of each man's land, in consequence of the correct classification which had been induced by the Survey.

69. The Collector remarked that it was nevertheless by no means improbable that many lands might have been erroneously rated in quality, but that such inequalities should if possible be corrected in the course of the present year. He added further, on the subject of the Survey, that the expense of it had been very considerably exceeded by the value of the lands which it had detected, but the specific amount was not stated, probably reserving that communication until the work should be completed.

70. In the 28th para. of his Report, the Collector referred to certain Statements containing an account of villages and of portions of land held as Enaams, in the Chittoor Pollams. These Statements did not accompany his Report, and the consideration which they involved was therefore necessarily deferred.

71. Adverting to the particular description of Enaams denominated Dusvundum which obtain in the Chittoor Pollams and elsewhere, and are held upon the conditions of keeping Tanks and Water-courses in repair, we remarked in our Report under date the 23rd December last, that where the land granted for such purpose might be so situated that it could not be supplied with water unless the Tanks and Reservoirs were in good repair, some security was found for the performance of the engagement, but that where such might not be the case, where, for instance, the individual might have interest to procure an exchange of his Enaam land for other more favorably situated, the security alluded to must be considerably impaired.

72. We observed that the Collector had allowed these Dusvundum Enaamdars to enjoy one-fourth of the value of the lands brought into cultivation by Tanks and one-fifth by water-courses (being the stipulated proportions), and that he had either resumed the surplus, or allowed them to hold it on paying the full rent. We recommended that this arrangement should for the present be confirmed, but that the Collector should be instructed to ascertain the land which each Enaamdard was originally entitled to hold, the extent to which his engagements had been fulfilled, and the expediency of continuing those engagements, or of resuming the land entirely.

73. These suggestions having been approved by your Lordship, were communicated to the Collector, who, accordingly, in his Report for Fusly 1215, again adverted to the subject. With ordinary vigilance on the part of the public servants, supported by the representations of the inhabitants, he did not apprehend that the Dusvundum Enaamdars could exchange their lands at pleasure, the interest of the inhabitants being concerned as well as their own; and as the former would insist upon an impartial distribution of whatever quantity of water the Tanks might contain, we thought that the Enaamdars would in general execute the necessary repairs of their own accord, or be compelled to execute them.

74. It was probable, however, the Collector remarked, that by intrigues with the public servants, or by over-rating the capability of Tanks, and undervaluing the quality of their own lands, the Enaamdars might, in some instances, possess more than their due proportion of one-fourth and one-fifth of the lands brought into cultivation, and if reference were had to the actual cultivation for any period of years, he was of opinion that one-third and one-fourth would be found to the proportions which they had really enjoyed. He therefore requested that he might be authorized to regulate their proportions according to the extent of actual cultivation for a period of five or six years, and according to the different descriptions of soil, an arrangement which appeared to be in every respect equitable, and we accordingly recommended that it should be carried into effect.

75. In concluding our Report we had the satisfaction to inform your Lordship that the dispossessed Poligars of Chittoor had continued to conduct themselves with propriety and submission.

76. Your Lordship having been pleased to acquiesce in the proposition submitted in our last Report, of rewarding the fidelity and good conduct of the Poligar of Goodepaut by the grant of a village in the Taluk of Chittoor, the village of Seeringputty was selected for that purpose, and the Collector furnished a Statement of the Revenue of this village for a period of ten years, amounting on the average to Star Pagodas 190-1-4 per annum.

Orders of Government on the Settlement for Fusly 1215. From Government, in Cons., 15th December.

77. The orders of your Lordship in Council, with reference to our Report on the Settlement of the Northern Division of Arcot for Fusly 1215, were received by us under date the 6th December last.

78. As we had considered the grounds of the Settlement to be satisfactory, your Lordship was pleased to approve and confirm it at Star Pagodas 8,60,599-29-24, being an increase, according to the explanation afforded by us, of Star Pagodas 1,17,334-13-29 above the amount of the Settlement for the preceding year.

79. Although it was to be expected that some local inequalities of the assessment would occur on its first introduction, your Lordship felt confidence founded on the success with which it appeared that the clandestine appropriation of land had been discovered, that no endeavour could be omitted on the part of Mr. Graeme to establish an impartial equalization of the land Rent. The measures adopted by Mr. Graeme in the prosecution of this object appeared to your Lordship in Council to be judicious, and your Lordship accordingly approved and confirmed them both in reference to the lands cultivated with a single crop, and to those which being more fortunate in respect to situation, are more frequently tilled.

80. Your Lordship in Council concurred in our opinion respecting the equity of the proposed arrangement with the Dusvundum Enaamdars for giving them an interest in the constant repair of the Tanks from which their Enaams are watered, and your Lordship in Council desired that the Collector might be instructed to carry it into effect.

81. Your Lordship in Council derived satisfaction from the good conduct of the dispossessed Poligars of Chittoor and informed us that orders had been given for preparing a Sunnud conferring the village of Seringputty on the Poligar of Goodipaut. In the meantime your Lordship in Council desired that the Poligar might be put in possession of the village.

To Mr. Graeme, in Diary Cons., 15th December.

82. The necessary communication on the foregoing subjects was duly made to the Collector.

83. Under date the

To Government, in Diary Cons., 2nd January 1807. From Mr. Graeme, in Cons., 15th December.

In Cons., 23rd December 805.

was submitted to your Lordship under date the 23rd December last.

84. We concurred in opinion with Mr. Graeme that the eldest son of the deceased should not be dependant on his favor for support, and accordingly recommended that the pension should be divided amongst them in such proportions as to your Lordship should seem expedient and equitable.

85. Your Lordship considered it to be proper that the pension granted to the late Poligar of Pakall should be divided amongst the several claimants, and desired that the distribution proposed by the Collector might be observed.

From Government, in Cons., 5th February.

86. Under date the 24th November, we submitted for the information of your Lordship in Council copy of a letter which we had sometime previously addressed to the Collector in the Northern Division of Arcot regarding the Zemindar of Vencatagherry, whom we had understood to be a Minor entitled to the protection of the Court of Wards, and concerning whom the Collector had omitted to reply to our reiterated orders.

87. As it was necessary to ascertain the precise age and the alleged minority of the Zemindar, the Collector proceeded for that purpose to Vencatagherry, whence we had received a Report which was submitted for your Lordship's consideration.

88. By a Jatkum or Horoscope of the Zemindar's birth which was by himself and a confidential dependant named Chengal Peddanah presented to the Collector, it appeared that the young man was born in the month Chytur, year Somiah or A. D. 1789; but according to a similar document furnished by the Poorohitadoo or family priest corroborated by another said to have been taken by the Asrootoodoo (a priest of inferior note) and confirmed by the testimony of Ullavullapaurty Koondul Naid, the natural father of the Zemindar, it appeared that he was born in the same month of the following year, viz., Sadharana or A. D. 1790, and that his true age was only sixteen years and six months instead of seventeen years and six months as on his part represented.

89. With respect to the choice of a person to manage the affairs of the Zemindar, of Vencatagherry, whose minority had thus been satisfactorily ascertained, the Collector observed that he should have deemed it his duty to recommend the Jate Dewan, Setoor Row, for that trust, as the most able man in the Zemindary, where he not at that time incapacitated by extreme illness and which we subsequently understood proved mortal.

90. Amongst the relatives and connexions of the family, of whom the Collector submitted a list, he considered Chengal Peddanah by his qualifications and experience, to be the most competent person to conduct the management of the Zemindary, but as it was apprehended that his appointment would excite malevolence in the opposite party and prove the source of dissensions injurious to the peace and good order of the Zemindary, the Collector thought it advisable to pass him over, and recommended for the charge Gumbum Kistnapah to whom no objections of that nature applied, and who, besides, was represented as very conversant in business, and the person whose appointment would be most agreeable to the Zemindar.

91. To the appointment of any person in the capacity of his guardian, the young Zemindar was stated to entertain an insuperable aversion. He affirmed that he was competent to manage his personal affairs, as any other person could be, and that he was arrived at that age of discretion and discernment when improvement in morals and general knowledge must chiefly depend on the strength of his own mind. In these sentiments, the Collector in great measure concurred; but in the event of its being necessary to appoint a guardian, he recommended the Zemindar's own father, Kondal Naid, as the most proper person to discharge the trust.

92. Although by the Regulation for constituting the Court of Wards, power is vested in the Court to approve or reject the nomination of those recommended for the office, of Manager and Guardian respectively, yet as the present was a case of more than ordinary interest, and was moreover connected with the consideration of a question which we had to submit for your Lordship's decision, a reference on the whole subject became the more necessary.

93. The object of the Regulation for the Court of Wards was declaredly to preserve from fraudulent dilapidation the property of incapacitated Proprietors of land, chargeable with the direct payment of Revenue to Government, it was no doubt equally founded on a benevolent consideration of the difficulty and apparent injustice of enforcing those provisions of the law which, relate to defaulting Zemindars against persons disqualified for the administrations of their own affairs, for Minors or other incapacitated persons succeeding to property not chargeable with the payment of Revenue to Government, however extensive that property, are excluded from the benefits of the Regulation.

94. The security of the public revenue being a chief object intended by the Regulation combined with a just and humane consideration for the interests of the disqualified landholders and the welfare of his people, it became a question whether it were necessary, useful or politic that Government should interfere in the internal affairs of a Zemindary so long as the public revenue continued to be regularly paid, the interests of the Minor, and the well-being of the inhabitants to be, as in the present instance, duly consulted.

95. By Section 4 of the present Regulation, it is expressly declared that Minors succeeding inheritable property shall not in any case be competent to take charge of, or administer to, their own affairs, and that the duration of minority shall without exception continue until the completion of the eighteenth year. For the reasons, however above advanced, your Lordship we observed would perceive that we are not advocates for the enforcing of this rule in every instance, and in respect to the Zemindar of Vencatagherry, whose case is peculiar, as the power, the consequence and influence of this tributary, were but lately so considerably curtailed, and the peishcush payable by him so largely augmented, as that peishcush had hitherto been paid with punctuality and the conduct of the family been in all other respects submissive and regular, as the Zemindar though not arrived at legal was yet of physical maturity, being represented to possess more information and ability than the generality of individuals of his rank, and to be more competent to the management of his own affairs than many who are further advanced in life, and finally as the operation of the law for subjecting him to the tutelage of the Court of Wards had already from circumstances which were unavoidable been suspended for about two years, we begged leave to recommend that the observance of the rule adverted to might in his case be dispensed with, as we were of opinion that it would be attended with no inconvenient consequences, while it was an indulgence that would be particularly gratifying to the Zemindar.

96. Your Lordship concurred in opinion with us that every object of Regulation V, 1804, would be answered by leaving the property of the Zemindar of Vencatagherry in his undisturbed possession, and deemed it unnecessary to commit his person and property to the care of the Court of Wards.

SALEM.

See Statement, No. 1, in letter.
From Mr. Hargrave, dated 30th September, in Cons., 18th October 1806.

97. Of the several Estates and portions of Estates mentioned in our General Report of the 5th October as being under attachment and about to be offered for sale on account of arrears, the few which were disposed produced a premium entirely satisfactory.

See Statement, No. 2, in the above letter.
To Mr. Hargrave, in Diary Cons., 11th October.

98. For a few Estates, eight in number, no offers were received at the time appointed for the sale, and a part of these still continue unsold. We have however given directions to the Collector to dispose of them to the best advantage and without reserve apprehending that loss might accrue by returning them under management.

SOUTHERN DIVISION OF ARCOT.

From Government, in Cons., 17th November.
See last General Report. Para. 131 at 234.

99. In a letter from the Secretary to Government under date the 28th October last, we received the communication of your Lordship's Resolutions on the different points connected with the Settlement of the Revenue, of the Southern Division of Arcot, for Fusly 1215, as detailed in our address to your Lordship in Council of the 11th September.

Orders of Government with reference to the Board's Report on the Settlement for Fusly 1215.

100. Your Lordship in Council considered the Reports of the Principal Collector to have evinced that the inhabitants of this Province had, for a series of years, been oppressed with a heavy assessment and a mode of management injurious to the permanent resources of the country, but your Lordship in Council observed with satisfaction that the Principal Collector

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Mr. Ravenshaw had made considerable progress in alleviating the general distress, and anticipated from the abilities and zeal of that gentleman, that the evils which had affected the Southern Division of Arcot would be eradicated in a short period of time, and that its further prosperity would be established on the basis of a solid and durable reform.

101. The amount of the Settlement of Fusly 1215 appeared to your Lordship in Council under existing circumstances to be entirely satisfactory, and your Lordship accordingly confirmed it at Star Pagodas 7,68,389-10-58.

102. Your Lordship approved the arrangement adopted by the Principal Collector for correcting the abuses which had been practised in the collection of the Sotuntrums of the Village Artificers, and in imposing the tax of garden ground on lands cultivated by means of water drawn from wells.

103. Your Lordship also approved the augmentation of the allowances of the Curnums, and as the Principal Collector had satisfied us that the proposed innovation on the mode of collecting the Tax on Topes would not have the intended effect of simplifying the collections from the inhabitants, your Lordship consented to the continuation of the established mode of realizing the Revenue from this source.

104. Your Lordship in Council entirely approved the instructions issued by the Principal to the Subordinate Collectors, which the Board considered to have promoted the amelioration which had been effected in the situation of the cultivating Ryots, and your Lordship concurred in the justice of the commendations bestowed by us on the exertion of the Principal Collector in executing the arduous duties confided to him.

105. Your Lordship in Council approved and confirmed the authority given by us to the Principal Collector to advance Star Pagodas 40,000 for purposes of cultivation in Fusly 1216.

106. Your Lordship in Council likewise approved and confirmed the Settlement of the Districts of Chellumbrum and Manargudy under charge of Mr. Ravenshaw for Fusly 1215 at Star Pagodas 60,260-12-74.

107. In the month of September last, we were furnished by the Principal Collector with an Abstract Statement of the Cuttabuddy Enam lands in the Southern Division of Arcot, comprizing an extent of 8,229 cawnies 2 anas of punjah and 1,760 cawnies $4\frac{1}{2}$ anas of nunjah, of which a portion equal to cawnies 1,17,515 $\frac{1}{4}$ of nunjah, together with the whole of the punjah was classed as having been granted in lieu of pay for *Service to be performed*, and the remainder, viz, 584 cawnies 5 anas of nunjah as having been granted for life by way of pension, to old and deserving officers, *in reward for past services*.

108. The Enams granted in lieu of pay were stated to be held at present by persons of three different descriptions; by the original Enamdars; by their relations; or by persons succeeding to these without any pretension or authority, whilst in some cases, no person had succeeded to Enams vacated by the death, desertion, or discharge of the former incumbents.

109. The Collector stated that possession was the best title that could be urged by the Enamdars of either class; that few possessed original Sunnuds; that some had copies, the authenticity of which was doubtful, but, that for the greater part, they were possessed of no deed whatsoever; that some of the Enams were said to have been granted by different Nabobs of the Carnatic, but the majority, by their servants or the Jagirdars of the country.

110. Adverting to the Enamdars of the second class, viz, such as were possessed of lands stated to have been granted by way of pension; the Collector observed that, however doubtful their titles, and though such as held by descent or otherwise, not being the original incumbents could certainly plead no right, the grant having been for life only, yet policy as well as humanity

seemed to require that they should be permitted to continue in possession of the lands free of rent for life, and from the same motives, he also recommended that a similar indulgence should be extended to such Enamdars of the first class who, through age or infirmity might be unfit for service and unable to procure a livelihood for themselves.

111. With respect to all others belonging to the first class, whether original Enamdars, their relations, or persons who had succeeded without any authority; the Collector observed that these, particularly of the two latter descriptions could not advance the plea of right, Government being at liberty to resume their lands at any time and dispense with their services; that their services were not required, the Collector observed, was very certain, as they formed almost useless and inefficient establishment, yet as they might probably be driven to the commission of crimes and become serious disturbers of the peace, if thrown at once upon the world without any sort of maintenance, the Collector submitted the following propositions that their services should be dispensed with; that they should be continued in possession for life of such part of their lands as they would engage to cultivate on paying a quit rent equal to half the rent paid for Sirkar lands of the same quality in their vicinity; that on the death of each, his land should be assessed at the full rent, and that such portion of the lands as they would not engage to cultivate, should be immediately resumed and farmed to any Ryot who will consent to occupy it.

To Government, in Diary
Cons., 29th September.

112. These propositions appearing to us to be judicious, we recommended their adoption.

From Government, in Cons.,
1st December.
To Mr. Ravenshaw, in Diary
Cons., 4th December.

113. Your Lordship was pleased to approve the arrangements proposed, and orders were accordingly issued for carrying them into effect.

114. In consideration of the services formerly rendered to the Company by the family of Ameen-u-deen Ali, and of their having suffered from their attachment to the British cause, your Lordship in Council was pleased on our recommendation, to relinquish to that person an Euam of fifty cawnies of land which had been bestowed on his family, but afterwards resumed towards the close of the Mahomedan Government, and further to confer on him a pension of fifty Pagodas per mensem during the remainder of his life.

See General Report dated 1st
August 1805.
Para. 223 to 227.

115. As in the correspondence which took place on the foregoing subject, it was not specified whether the grant of land were meant to be for life only or in perpetuity, the Principal Collector in the Southern Division of Arcot, in which District the land is situated referred the point for determination, and your Lordship was pleased to decide that it should be confirmed to him and his heirs in perpetuity.

To Government, in Diary
Cons., 3rd November.
From Mr. Ravenshaw in
Cons., 20th October.
From Government, in Cons.,
1st December.

116. We sometime since received a letter from the Principal Collector, enclosing a list of Mutineers concerned in the late deplorable massacre at Vellore, who had been apprehended in that District shewing the amount of the rewards proposed to be granted to those by whom they were apprehended, in conformity with the terms of a Proclamation published by himself and Mr. Ross on that occasion.

117. The amount of the proposed rewards was Star Pagodas 1,166-0-0, which Mr. Ravenshaw requested authority to defray out of the property found upon the parties apprehended, as shown in Statement No. 2 submitted by him, and for the disposal of the remainder, we solicited your Lordship's orders.

To Government, in Diary
Cons., 17th September.

118. Your Lordship was pleased to approve and authorize the distribution of the rewards proposed, and to desire that the remainder might be carried to the public account.

119. In obedience to orders from your Lordship in Council communicated to us under date the 9th November, we directed the Principal Collector in the Southern Division of Arcot to ascertain and report whether any objections opposed the assignment of forty cawnies of nunjah land in the village of Veypoor to Subadar Mahommed Surwar, and in that event to propose the assignment of an equal extent of land in any other village in the vicinity of Arcot. Being desirous also that this deserving officer should derive the full benefit of the intended grant, we desired that the land to be selected might be good in respect to soil, facility of obtaining water and other local advantages.

From Government, in Diary
Cons., 13th November.
To Mr. Ravenshaw, in Diary
Cons., 13th November.

120. In our letter of the 30th November we had the honor to submit the Collector's reply to these orders, by which it appeared that a part of the land selected for the use of the Subadar is situated in the village of Veypoor and the remainder in the village of Hyrausutpoor.

To Government, in Diary
Cons., 1st December.
From Mr. Ravenshaw, in
Diary Cons., 27th November.

121. An anxious desire having been expressed by the Subadar to be put in possession of the land in order that he might proceed to join his Regiment we informed your Lordship that we had taken upon ourselves to issue orders for that purpose, and had directed the Collector to account with him as Proprietor from the commencement of the current Fusly.

From Government, in Cons.,
2nd January 1807.

122. This measure received your Lordship's approval and confirmation.

123. With our address under date the 30th November last, we submitted to your Lordship a letter from the Principal Collector, reporting on the Balances of Fuslies 1211, 1212, 1213, and 1214 outstanding in the Southern Division of Arcot, and amounting to Star Pagodas 66,638-35-3,6 inclusive of a sum due from the Taluks of Manargoody and Chellumbrum.

To Government, in Diary
Cons., 1st December.
From Mr. Ravenshaw, in
Cons., 24th November.

124. Of this amount, the recoverable proportion was Star Pagodas 2,574-4-19 only, the residue was composed of various desperate Balances, each of which was fully and satisfactorily explained by the Collector, and we accordingly recommended that the amount being Star Pagodas 64,064-30-17 might be written off.

From Government, in Cons.,
2nd January 1807.

125. To this recommendation your Lordship in Council was pleased to accede.

CUDDALORE AND PONDICHERRY.

126. Under date the 11th December last, we had the honor to submit for the consideration of your Lordship in Council the Reports of Mr. Fallofield in charge of the Districts of Cuddalore and Trivindaporam, with accounts and documents prepared for the purpose of enabling us to lay before your Lordship an arrangement for settling permanently the Revenues of those Districts.

To Government, in Cons.,
11th December 1806.
From Mr. Fallofield, dated
30th January, in Cons., 10th
February 1806.
From do. dated 25th March,
in Cons., 28th April 1806.

CUDDALORE.

127. The lands of Cuddalore or Fort St. David, generally known by the name of the Boundary Villages are a very ancient possession of the Honorable Company, having been purchased from a Rajah of Gingee in the year 1690, the number of villages included within the bounds of this District are

Mouzahs or large villages	...	...	...	...	...	...	...	14
Mezraes or small villages	...	...	...	...	...	...	...	25
Total...								39

128. Previously to the war of 1780, this small territory was in a highly cultivated and flourishing state; the population is represented to have been very great, the cattle numerous, the lands completely cultivated. Its commerce and manufactures extensive and valuable. It suffered so much during the war, that in the year 1784, the country presented a scene bordering on desolation, the inhabitants had either perished or emigrated, and the villages were mostly in ruins.

129. It was with much satisfaction we learnt that a happy change had since taken place; that the improvement of late years had been great and rapid, and that Mr. Fallofield entertained sanguine expectations that, "under the admirable system of granting the lands in perpetuity, or long leases, at a moderate assessment with the encouragement and assistance which it would be the interest of a Proprietor to afford to all classes of the industrious inhabitants, this District would in a few years attain that high degree of prosperity which it had acquired and long enjoyed before the war of 1780.

130. A Report made to the Governor in Council by the Chief and Council of Fort Saint David under date the 22nd October 1775 contains minute information on the nature and appropriation of the Revenues of this District. To this Report we referred your Lordship in Council, and proceeded to state the amount of the Revenue we would recommend to be assessed on it in perpetuity.

1. Cuddalore.
2. Vadagambo.
3. Cariaravetta Copang.
4. Tripapalora.
5. Chelam Copang.
6. Munja Copang.
7. Venarapollam.
8. Tevenapatam.
9. Upalavady.
10. Vellanutrum.
11. Chemundalum.
12. Vadara Manicam.
13. Vutchemedi.
14. Gengana Copang.

131. By an accurate account taken by the Chief in Council of the value of the villages composing the Cuddalore District for a period of nine years from 1763 to 1771 inclusive, it appeared that the nett amount received by the Renter did not in any year exceed Star Pagodas 7,540-21-78 or fall below the sum of Star Pagodas 6,698-16-58, and that on average his receipts were Star Pagodas 7,119 in which was included the Revenue derived by him from Salt and Sayer.

132. From the foregoing Statement of the value of these villages in their more prosperous state and from the contiguity of the lands, we concurred in the recommendation of Mr. Fallofield that the District of Cuddalore should be sold in one entire Estate.

133. The Statements furnished by Mr. Fallofield being satisfactory and the information perspicuously arranged, we deemed it to be sufficient to refer to them for the detail, and to bring the result in abstract under the notice of your Lordship in Council.

134. By the Statements alluded to, the District of Cuddalore appeared to have produced a gross Revenue for a succession of years as follows:—

	Star Pagodas.
No. 1 Average of 10 years before the war of 1780	6,609
" 2 Average of 10 years since the war of 1780	5,476
" 3 Average of the Teervas of Fuslies 1208, 1209 and 1210 or of 3 years from 1798 to 1800	5,421
" 4 Average of the Teervas of Fuslies 1211, 1212 and 1213 or from 1801 to 1803	5,361
" 5 Average gross Collections for Fuslies 1214 and 1215	4,159
" 6 Medium of the foregoing	5,409

135. On the result of the foregoing data Mr. Fallofield proposed that the Revenue of this District should be fixed for the first five years at Star Pagodas 4,800 and permanently at Star Pagodas 5,000.

136. The difference between the progressive rent for five years and the permanent rent, we observed, was only four per cent., while neither the expected improvements within a short period of time seemed to indicate the necessity of a progressive lease, nor the fluctuations in the produce to require any extraordinary deductions in favor of the Proprietor.

137. The permanent Jumma as proposed by the Collector compared with the averages stated above was as follows:—

	No. 1	24 $\frac{1}{8}$ per cent.
Below the average...	" 2	8 $\frac{1}{8}$ do.
	" 3	7 $\frac{1}{8}$ do.
	" 4	6 $\frac{1}{8}$ do.
Above do.	" 5	16 $\frac{1}{8}$ do.
Below do.	" 6	8 $\frac{1}{8}$ do.

138. By the accounts before us, the extent of waste arable paddy land appeared to be cawnies 172, the waste dry grain land 645 cawnies. In this we did not observe any source of considerable gain, but the advantages derivable to a Proprietor from speculations of Commerce, by means of the Sea Port of Cuddalore, and the facilities thence afforded by exporting the produce of his Estate induced us to think that the permanent rent might be fixed at once at 5,000 Pagodas per annum, which sum exceeds the average gross collections for the two last years, but as the seasons in those years were very unfavorable, we did not think any reduction on that account necessary.

139. We deemed it right on this occasion to suggest for the consideration of your Lordship in Council, whether it were not expedient to retain in the possession of Government the Environs of Cuddalore Town, and harbours for various political events, we remarked might hereafter render it of importance to have this territory at their own disposal, and once sold, it might be very difficult to recover it from another Proprietor.

140. This remark indeed appeared applicable to all those lands of the Company not yet sold, possessing the advantage of a port or harbour.

141. It appeared that the lands of a part of the villages of the Cuddalore District are favorable to the culture of garden productions; so long ago as the year 1772, the number of gardens was stated by the then Chief and Council to have been 277 held free of rent and of all payments to Pagodas and other Establishments. Mr. Fallofield investigated to the extent of alienations of Circar ground made since that period, and discovered 21 cawnies of paddy land and 160 cawnies of punjah or dry grain land had been converted into gardens of which the number enclosed since the year 1772 was 119, viz. gardens producing fruit, small grains and vegetables.

Paddy, &c.	52
Gardens of young Cocoanut trees, &c.	43
Flower gardens for the use of the Pagodas	24
	119
Enclosed up to the year 1772	277
Total number of gardens in the Cuddalore District	396

142. These gardens were now exempt from the payment of quit rent; those enclosed prior to 1772, by the express permission of the Governor in Council, and those subsequently enclosed, by the tacit acquiescence of the public authorities: the loss of Revenue by these enclosures or

the gain to Revenue supposing the latter description of gardens to be assessed was calculated as follows:—

	Star Pagodas.
For the paddy land at the average of paddy land ...	... 112
Dry grain land at the average of land of that description ...	... 165
Total..	277

143. Considering the length of time during which these last alienations had remained unassessed, we recommended that they should be continued at a very moderate quit rent; that to prevent future encroachment on the land which was to become security for the public Revenue certificates under the Collector's signature should be issued to all the present occupants, describing the situation and boundaries of the respective lands, and that the future Proprietor of the Estate should be declared to have no right to these lands or to rent from them.

TREVANDAPURAM.

144. This District, which was ceded by His Highness the Nabob of the Carnatic to the Honorable Company in the year 1749 contains.

Mouzahs or large villages ...	34
Muzrahs or dependent villages ...	85
Total...	119

145. Five villages are held on favorable rent by the Poligar, and one is an Agraharum held by certain Bramins on the same tenure.

146. Independently of the foregoing there are two, viz., Chinnamanaick Pollams and Naidopet ceded by the Nabob in 1762, generally called the Jageer Villages, and always rented separately from the Trevendapuram District, but included by Mr. Fallofield as one of the Estates into which that District had been divided.

147. For the reasons given by Mr. Fallofield, and which appeared to us satisfactory, the villages of this District including the two Jageer villages ceded in 1762 were divided into seven Estates and were proposed to be disposed of in the Sub-divisions.

148. The six Estates composing the District of Trevendapuram exclusive of the Jageer, villages appeared to have yielded on an average of years as follows:—

	Star Pagodes.
No. 1. On an average of 10 years before the war of 1780 ...	12,672
" 2. On an average of 10 years subsequent to that war ...	9,738
" 3. Average of the Teerwas of Fuslies 1208, 1209 and 1210 or from 1798 to 1800 ...	10,253
" 4. Average of the Teerwas of Fuslies 1211, 1212 and 1213 or from 1801 to 1803 ...	11,651
" 5. Average gross collections of Fusly 1214 and 1215 ...	8,887
" 6. Medium of the foregoing averages ...	10,640

149. The highest produce of the farm of Trevendapuram during a period of nine years was according to the Report of the Chief and Council of Cuddalore in 1775 ... * 15,175 41 44
And the lowest ... * 11,811 7 13

* Including Salt Revenue and Poligar Peishchah.

150. It was presumable that this District suffered equally with that of Cuddalore from the effects of the war of 1780; it seemed however to have nearly recovered its usual prosperity, for Mr. Fallofield remarked that there "appeared very little ground remaining that can be brought into cultivation as all that art and industry could effect for bringing water to the arable land seemed to have been accomplished."

151. The sum recommended by the Collector as the permanent Jumma of these Estates was Star Pagodas 9,800, but he proposed a temporary lease in the first instance for five years at the rate of Star Pagodas 9,400 per annum "in consideration of the District not having entirely recovered its population and full stock of cattle."

Star Pagodas ...	9,800
Do. ...	9,400
Difference...	400

152. The difference between the temporary lease and the permanent Jumma we observed was about 4 per cent.

153. The proposed permanent Jumma compared with the average Collections stated above was as follows:—

Below No. 1 ...	23 ³ / ₈ per cent.
Above " 2 ...	23 ¹ / ₈ do.
Below " 3 ...	4 ¹ / ₈ do.
" " 4 ...	15 ¹ / ₈ do.
Above " 5 ...	9 ³ / ₈ do.
" " 6 ...	8 ¹ / ₈ do.

154. On a review of the foregoing averages it appeared that the permanent rent proposed for the Estate of Trevendapuram was more moderate than that proposed for Cuddalore; considering therefore the advantages of situation and the improvement both this and Cuddalore susceptible of, under the proprietary tenure from the cultivation of the more valuable articles; we recommended that the sum of Star Pagodas 9,800 should be declared the permanent Jumma of the six Estates composing the District of Trevendapuram in the proportions suggested by Mr. Fallofield, viz., for

Allagyanathem, Estate ...	2,070
Veerapermahnellore, do. ...	1,290
Arriavetty, do. ...	720
Trevendapuram, do. ...	1,485
Manamadavy, do. ...	1,880
Tondanamuttum, do. ...	2,355
Total Star Pagodas...	9,800

JAGHEER VILLAGES.

155. These two villages having always been rented separately from the Trevendapuram Chinnamanaick pollam and farm and the accounts kept separate, they were formed by Mr. Fallofield into a separate Estate.

156. The value of these villages at former periods appeared to have been as follows:—

10 years before the war of 1780—No accounts.

	S. Pagodas.	F.	C.
No. 1. Average of 10 years since the do. do. ...	1,453	0	0
" 2. Average of the Teerwas of Fuslies 1208, 1209, 1210 ...	1,266	0	0
" 3. Average of the Teerwas of Fuslies 1211, 1212, 1213 ...	1,668	0	0
" 4. Average gross collections in Fuslies 1214 and 1215 ...	1,313	0	0
" 5. Medium of the foregoing averages ...	1,426	0	0

157. The Collector proposed a permanent Jumma for this Estate of Star Pagodas 1,150 to be preceded by a temporary lease for five years at 1,100 per annum.

158. The difference between this amount rent for the temporary lease and the permanent rent was about 4 per cent.

159. These two villages had been held in rent for some years past by Veerasawmy Moodelly and subsequently by his father Oppoo Moodelly; the lease was for 10 years from July 1797 to July 1807 at an annual rent of Star Pagodas 950.

160. The proposed permanent Jumma compared with the average collections stated above was as follows:—

Below the average No. 1	...	...	...	21 $\frac{1}{2}$ per cent.
" " 2	...	...	...	9 $\frac{1}{8}$ do.
" " 3	...	...	...	31 $\frac{1}{8}$ do.
" " 4	...	...	...	14 $\frac{3}{8}$ do.
" " 5	...	...	...	24 do.

161. From the foregoing it was observable that the proposed permanent Jumma was 31 per cent below the average collections of the last three years, and even 21 $\frac{1}{8}$ per cent below the average of the last six years. The profit of the Renter according to this Statement during the last six years of his lease must have been as follows:—

For the first periods of three years	...	...	...	24 $\frac{1}{8}$ per cent.
For the second period	...	...	...	43 $\frac{1}{8}$ do.

From Mr. Fallofield dated 18th in Cons., 28th April 1806.

(a) Being now informed that the Districts under Cuddalore including the above villages are to be placed under a permanent footing which induces your Petitioner to lay the following circumstances before your honor, viz, that as there is still one year to expire, your Petitioners said farm which he has been at a considerable expense in putting the tanks and nullahs in good repair; that as a large balance is yet due to your Petitioner from the husbandmen of the said villages; that as your Petitioner has sustained a loss for 3 years out of 9 expired owing to the dryness of the season, and that your Petitioner had disbursed a large sum in cutting and clearing the wood from some part of the land and converting them into paddy and small grain lands, your Petitioner requests that these 2 villages may not be disposed of at a public auction, but grant them to your Petitioner at a permanent Jumma of one thousand Pagodas per annum." Petition of Appoo Moodelly.

162. Mr. Fallofield subsequently to the transmission of his Report laid before us a Petition from Appoo Moodelly, father of the original Renter, praying that these villages might not be sold by auction, but conferred on him in perpetuity at a permanent rent of Star Pagodas one thousand; his claims to this indulgence are stated in the margin (a) We informed your Lordship that whatever might be your determination on these claims, we could not, under the result of the accounts furnished by Mr. Fallofield recommend any reduction in the amount proposed by him on the permanent Jumma. The sum of Star Pagodas 1,150 seemed sufficiently moderate to meet the exigencies of indifferent seasons, as well as to afford reasonable profit to the Proprietor.

163. From an enquiry conducted by Mr. Fallofield, it appeared that 44 enclosures from the Circar land of Trevandapuram had been made since the year 1792, containing 7 cawnies, 76 coolies of nunjah and 249 cawnies, 73 C. of punjah, from which, if cultivated with the appropriated grains, a Revenue might probably have been derived of Star Pagodas 21-23-70 from nunjah, and Pagodas 98-20-32 from punjah.

164. For reasons given under the head of Cuddalore, we recommended the issue of certificates for those gardens also at a moderate quit rent.

165. The result of our several recommendations was as follows:—

	Star Pagodas.
Permanent rent of the boundary villages of Cuddalore	5,000
Permanent rent of the six Estates of Trevandapuram	9,800
Permanent rent of the two Jagheer Villages	1,150
Total...	15,950

166. We recommended that the Russooms and Marahs might, as had been customary in other Districts, be added to the permanent rent receivable by Government from the Proprietors, and be by its officers paid in money to those entitled to receive them.

In the Cuddalore District, the total of these items is, Star Pagodas	140 $\frac{1}{2}$
In Trevandapuram	1,063 $\frac{1}{8}$
In the two Jagheer Villages...	None

167. The Peshcush receivable from the Poligar of Trevandapuram for the five villages being 250 Pagodas, we remarked, would, until a Police should be established, be paid through the Proprietor in whose Estate the villages are situated.

MISCELLANEOUS SUBJECTS.

168. It was stated by Mr. Fallofield that the late Collector imposed a Tax on the excess of land included in backyards, beyond the usual allotment; that the sum of Star Pagodas 112-35-17 was collected and kept in deposit; but on a representation from the Inhabitants, Weavers, Painters and Dyers, the collection of this Tax was relinquished; of the deposit, thirty Pagodas were laid out in repair of Roads, the remainder 82-35-17 the Collector suggested might be appropriated to a similar purpose, and we observed that with your Lordship's permission we should direct its disbursement in the way most conducive to public utility.

169. The orders of Government at one period, directed that all Weavers working for the Company should be exempted from Tax, implying that all Weavers who did not work for the Company should pay it. In the Cuddalore District an annual tax of 18 fanams per loom was collected from the latter description of Weavers. But as they had paid a duty on their cloth, they represented their case to the Collector, by whom the amount collected being Pagodas 218 was kept in deposit. Under the circumstances stated by the Collector and by the Weavers, we recommended that the Tax should be abolished, and that the amount collected should be refunded.

170. It appeared that the income of the Poligar of Cuddalore for the discharge of Cavelly or watching duties was at one time considerable; a part of the land from which a portion of the income was derived (as is too generally the case,) had been alienated by the predecessors of the Poligar, but the most productive source was suspended on the establishment of the Custom Regulations, whereby the collection of Russooms in addition to the Government Customs was prohibited; these Russooms amounted to about 900 Pagodas per annum, the tax on houses the Poligar continued to collect.

171. The present Poligar being a minor, we recommended that a pension of fifteen Pagodas per month should be paid to him and his family which the Collector thought fully sufficient, and that the Cavelly Russooms and Maniam produce might be collected and kept in deposit until an arrangement for the Police of the Town and District of Cuddalore should be sanctioned by your Lordship in Council.

172. Under the circumstances stated in the paras. referred to of the grant by cowle of the privileges to the Nattawars of this District, and the subsequent commutation of those Russooms and Marahs for a commission of five per cent, for which they also possessed a cowle, we felt disposed to recommend the per centage being continued to them, the amount of the Maniams, Marahs and Russooms, or the commission of five per cent. was not included in the assets of the Estates; if the commission were continued, the future Proprietors, we observed, must pay this demand. The sum in deposit should, we thought, under any circumstances be repaid, amounting for two years to Star Pagodas 920-21-75, which we requested permission to repay accordingly.

173. There was a sum in deposit arising out of a collection of 5 per cent. on the produce of the lands of the Nattawars and Ryots, after deducting the joint charges, 3 per cent. being appropriated from time immemorial to Pagodas, and two per cent to Chuttrums for the use of indigent travelling Bramins: as such an appropriation originated in the benevolent sentiments of the Natives which had always received consideration from Government, we recommended that this sum should be refunded, that the collection should be made as heretofore by the Proprietor, and by him be paid to the persons in charge of the Pagodas and Chuttrums, subject to the inspection and control of the Collector.

174. This Poligar it appeared, holds five villages of the annual value of Star Pagodas 560 and pays a peshcush of 250 Pagodas. By the Custom Regulations, this Poligar had likewise been deprived of his Commission on the Customs amounting annually to Pagodas 154, until a general arrangement could be adopted for the Police of this District, we recommended that the Poligar might continue to hold his villages paying the usual peishcush.

175. The Cavelly fees of the Poligar of these villages had also been reduced by the abolition of the percentage on the Customs formerly enjoyed by him.

176. A separate arrangement for an uniform Police of the Districts of Cuddalore and Trevandapuram we presumed would be formed by your Lordship in Council.

177. The principal Pagodas of Cuddalore and Trevandapuram having suffered a considerable diminution of their income by the abolition of all extra fees on the Customs, we recommended that an allowance might be made by Government to the Pagodas of Cuddalore, of Pagodas 420 per annum, and of 280 Pagodas per annum to the Pagodas of Trevandapuram to commence from the beginning of the current Fasly and to be disbursed under the control of the Collector.

178. We were unable, not having a copy of the Cowle, to decide on the merits of the claim of Oppoo Naid, Renter of the two Jageer villages, to a remission on account of the Sayer and Arrack Revenues resumed from him. If these branches were included in his Cowle, we thought that he would be entitled to remission; but we remarked that, if they were, his profits must have been even more considerable than we had stated, whilst the collections of these items remained with him.

179. Your Lordship's orders in reply to the forgoing Report, we had the honor to receive in Cons., 29th January 1807. under date the 31st December.

180. The minute information furnished by the Chief and Council of the former Settlement of Cuddalore, regarding the resources of the small territory dependent on it, appeared to your Lordship to be entirely confirmed by the recent Report of Mr. Fallofield; and as the arrangement of the Estates recommended by that gentleman and the amount proposed to be

assessed in perpetuity on them had received our concurrence, your Lordship considered it to be only necessary to accord sanction to those measures, and to declare the future Land Rent of the Cuddalore Estate to be fixed at Star Pagodas (5,000) five thousand per annum.

181. Your Lordship in Council approved our suggestion of retaining in the hands of Government the environs of Cuddalore Town and Harbour, and desired that the Acting Collector might be instructed to measure and mark the extent of land which it might be deemed proper to reserve, and to notify the intention of Government at the time of disposing of the Estate.

182. Your Lordship in Council approved our suggestion of confirming the gardens which had been enclosed within the bounds of Cuddalore to their present possessors at a moderate quit-rent, and of describing the situation and boundaries by certificates under the signature of the Collector.

183. Your Lordship in Council accordingly desired that this measure might be carried into effect, and that it might be notified in the terms of sale to be advertised, that the future Proprietors of the Estate of Cuddalore would not be entitled to these lands nor to demand rent from them.

184. Your Lordship in Council also declared the future Land Rent of the six Estates composing the Trevandapuram District to be fixed at Star Pagodas (9,800) nine thousand, eight hundred per annum.

185. The two villages of Chennamanajick Coopam and Naidapet having been always rented separately from the Districts of Trevandapuram had, in the opinion of your Lordship in Council, been properly considered as a separate Estate, and as the present Renter had held them on the terms of a decennial lease, your Lordship in Council was disposed to shew every reasonable attention to his claims for a continuance of possession, although it was not admitted that he could found a positive right on this circumstance to hold the Estate on Zemindary tenure without purchase.

186. We informed that your Lordship in Council would consider it a desirable object to effect an arrangement for compromising the claim of Appoo Moodelly to compensation for the loss which he had sustained by the resumption of the Salt and Sayer of the two villages in question, which were conferred on him by the terms of his cowle during his lease, by a grant of those two villages in perpetuity at the annual rent of Star Pagodas (1,150) eleven hundred and fifty, if the Collector should be of opinion that this arrangement would afford to Appoo Moodelly an adequate compensation, but in the event of Mr. Fallofield's opinion being unfavourable to this proposal, your Lordship in Council desired that he might be called upon to state the extent of Appoo Moodelly's claims upon Government, in order that an arrangement might be made for liquidating them.

187. If the Collector should be of opinion considering the circumstances of Appoo Moodelly's lease, that the grant of the Estate in Zemindary tenure on the proposed terms of rent would afford him an equitable compensation, your Lordship in Council desired that the arrangement might be proposed to him, and in the event of his rejecting it, that the Estate might be disposed of by public sale with the other Estates; but if the Collector should be of opinion that the arrangement would not afford him an adequate compensation, your Lordship, we were informed, would consent to confirm the Estate to Appoo Moodelly on Zemindary tenure, provided he would accept it on the proposed terms of rent, and that your Lordship would take his claims on Government into future consideration, when Mr. Fallofield's further Report on that subject should be received.

188. The orders of your Lordship in Council relative to the gardens enclosed within the limits of Cuddalore were extended to those enclosed under similar circumstances in the District of Trevandapuram.

189. Your Lordship approved the measures of adding the Russooms and Marahs to the permanent rent in the mode which had been observed in other Districts, and desired that it might be followed with respect to those of the Districts of Cuddalore and Trevandapuram, and that the amount might be paid by the Collector to the officers entitled to receive it.

190. The peshcush of the Poligar of Trevandapuram your Lordship remarked, must also be collected through the Proprietor of the Estate in which his villages are situated.

191. Your Lordship was pleased to acquiesce in our recommendation of disbursing in the repair of Roads the amount of Star Pagodas 82-35-17 remaining in deposit from the Extra collections on account of backyards, and authorize the re-payment to the Weavers of the sum of Star Pagodas 218, which was collected from them under the head of Loom Tax and retained.

192. Your Lordship in Council approved our recommendation of pensioning the minor Poligar of Cuddalore on Star Pagodas 15 per month, and desired that we would accordingly instruct the Acting Collector to pay to him the amount and to entertain an establishment of Police on the funds collected from the Cavelly Russooms and Maniams.

193. The per centage on the Revenues of Trevandapuram having been granted to the Nattawars for the performance of services no longer required, your Lordship in Council entertained considerable doubts of the expediency of continuing that charge upon the Revenues and considered it to be desirable that some other means should be devised of compromising their claims upon the Government, which they might, in our opinion have derived from the period of their services, without subjecting the Government to a perpetual expense on their account.

194. We were informed that your Lordship in Council would not decide this question until you should have received a more full explanation of the circumstances which might in our opinion entitle the Nattawars to a continuance of the fees of their office after its abolition; in the meantime your Lordship in Council considered it to be proper that the amount of the percentage should be added to the permanent rent, and in the event of its being confirmed to the Nattawars, disbursed from the public treasury.

195. Your Lordship in Council approved and authorized the payment to the Nattawars of their commission which had been collected and retained in deposit to the amount of Star Pagodas 920-21-75.

196. Your Lordship entirely concurred in our recommendation respecting the allowances made to the Pagodas and Chuttrums, and desired that the sum collected and remaining in deposit on this account amounting to Star Pagodas three hundred and fifty-six, fanams twenty-six and cash thirty-six might be refunded, and that the future collection might be made by the Proprietor and paid to the persons in charge of the Pagodas and Chuttrums subject to the inspection and control of the Collector.

197. Your Lordship in Council approved our recommendation for continuing for the present the Poligar of Trevaudapuram in possession of his villages on paying the usual peshcush.

198. Your Lordship in Council was pleased on our recommendation to authorize an addition being made to the allowances of the Pagodas of Cuddalore of Pagodas 420 per annum and to the Pagodas of Trevandapuram of 280 Pagodas per annum to be disbursed under the control of the Collector, and to commence from the beginning of the current Fusly.

199. For our instructions to the Collector in consequence, we request reference to the letter entered in the margin.

200. On the propriety of proceeding immediately to the sale of the several Estates or of waiting the expiration of the Fusly, we have required the Collector's sentiments, and in the former event have desired him to submit the draft of an Advertisement for publication.

TANJORE AND TRICHINOPOLY.

201. We received under date the 25th December last, the reply of your Lordship in Council, to our Report on the Settlement of Tanjore and Trichinopoly for Fusly 1215.

202. Your Lordship in Council concurred in the opinion which we had expressed both with respect to that settlement, and particularly with regard to the conduct of the Principal Collector in declaring the leading principles of the Settlement to be permanently fixed without any authority for such a measure.

203. The latitude assumed by Mr. Wallace, your Lordship observed, could scarcely have been justifiable under circumstances of an ordinary nature; but your Lordship in Council contemplated with the utmost surprise, the extraordinary assumption of power by that gentleman in proceeding to the extreme measure of fixing in perpetuity the relative rights of the Company and of the inhabitants of Tanjore, without any instructions to warrant that proceeding, and on grounds manifestly defective and fallacious. Your Lordship in Council desired that we would communicate to Mr. Wallace your strongest disapprobation of a mode of proceeding so highly irregular, and so subversive of the principles of public authority.

204. We were further informed that your Lordship in Council had deemed it necessary to take the earliest measures for entirely disavowing the agreement concluded by Mr. Wallace, and has determined that this disavowal should be communicated to the inhabitants through the channel of a Committee appointed for that purpose, and for the other objects explained in the instructions furnished to the Committee.

205. Your Lordship resolved that the Committee should consist of Mr. Hodgson, Mr. Wallace and Captain Blackburne, and a copy of the instructions communicated for their guidance was transmitted for our information.

206. Your Lordship remarked that it would not be practicable that any alteration should be now made in the terms of the settlement concluded by Mr. Wallace for Fusly 1215, but the examination of the principles of that settlement and the examples of its effects which we had furnished, your Lordship considered as containing apparent evidence of inaccuracy in some of the data assumed by Mr. Wallace, which, in the opinion of your Lordship in Council, could only be ascertained in a satisfactory manner by local enquiry, and your Lordship in Council accordingly deemed it to be expedient that the attention of the Committee should be specially directed to this object.

207. We were referred to the instructions of the Committee for the other points submitted for their investigation, and were informed that, if there were any other objects of enquiry which we might consider material relative to the resources of the Province of Tanjore, it was your Lordship's desire that we would state them, in order that they might be communicated, if necessary, to the Committee.

208. As we appeared to consider the settlement of the District of Trichinopoly for Fusly 1215 to be adequate, your Lordship in Council was pleased to confirm it at Star Pagodas 5,30,294-19-68, but your Lordship considered it to be desirable that the explanations in which the Principal Collector's Report appeared to be deficient should be supplied.

209. The revision of the classification of the lands as performed by the Kurnums appeared to your Lordship to be a measure of prudence, and it was accordingly sanctioned. With respect to the relinquishment of the demand on lands cultivated, but proving unproductive, to which we had adverted, your Lordship deemed it to be sufficient to refer to the orders of Government on this subject contained in the 5th paragraph of a letter addressed to us under date the 15th September 1804.

From Government, in Cons.,
1st October 1804.

210. Your Lordship in Council was pleased to confirm the abolition of the agricultural and professional taxes mentioned in the 73rd paragraph of our letter amounting to Star Pagodas 4,770-25-46.

211. Your Lordship approved the orders issued by us respecting the tenure of the lands held at a fixed Revenue, termed Putcut, until we should be satisfied of the propriety as well as expediency of raising the Revenue assessed on them to the common standard.

212. As we had adopted the recommendation of the Collector for bringing the Revenue of the Vaulan or second crop to account in the year in which it is reaped, your Lordship in Council was pleased to authorize that measure.

213. Your Lordship in Council deemed it to be proper that a reference should be made to the Government of Mysore on the subject of the injury which the Province of Tanjore had sustained, and appeared likely further to sustain from the works which had been executed and were in contemplation in the river Cauvery.

214. Your Lordship in Council derived much satisfaction from the commendation bestowed by Mr. Wallace on the conduct of the subordinate Collectors Messrs. Young, Watts and Cotton.

215. We communicated to the Principal Collector the Resolutions and Orders of your Lordship in Council, and although doubtful whether or not we should exceed our proper duty in interfering with the Revenue affairs of the Province pending the deliberations of the Committee, yet as in the communication above recited, a desire was expressed by your Lordship that should any other objects of enquiry occur to us as material relative to the resources of the Province, they might be stated, in order if necessary to be pointed out to the attention of the Committee, we were induced to offer the following few remarks upon the subject, in a letter lately submitted to your Lordship in Council.

216. On account of the difficulty of determining by estimate on any sum which could confidently be looked upon as the just rent of a country never before farmed out, of a fertility everywhere varying, liable in different seasons to the extremes of flood and drought, and the inhabitants of which received very unequal and partial rates of Warum, it was resolved before making a settlement, to endeavour by means of an Aumani management to discover on an average of a certain number of years, the quantity and value of its produce to ascertain and finally define the rights of Government and of every class of the people.

217. In Fuslies 1210, 1211, 1212 and 1213, the late Collector by an Aumani management appears as nearly as was practicable to have ascertained and recorded the gross produce of every kind of land, the shares due to the Merasidars and cultivators and the market prices of the share of Government. Towards the close of Fusly 1213 the Board received from Government and transmitted to the late Collector orders to establish a rent in consequence, he adverted to the result up to the end of Fusly 1213 of the Aumani system, and transmitted to us a plan formed upon it for a settlement in Fusly 1214. This proposal was approved by us, sanctioned by your Lordship in Council and returned for execution to the late Collector.

218. If at this time it should be practicable to ascertain what would have been the rent of the country according to this plan, we thought it an object of importance, as it might be of considerable use in arranging hereafter the permanent rents of the Province, and we requested that should your Lordship in Council concur with us in opinion, a form of Statement which we enclosed might be transmitted to the Committee with directions to fill up the vacant columns. We sug-

gested that if the Committee, previously to its receipt should have terminated their investigations, the requisite information might be furnished by the Principal Collector.

219. In the instructions to the Committee we observed that information was required respecting the trade of the Province: on this subject we observed that our records contain several communications from the late Collector, and we had perused an address transmitted by him to the Reporter on External Commerce. We stated to your Lordship the substance of these documents as follows.

220. Several of the many rivers flowing from west to east in Tanjore being navigable by boats, are favorable to the conveyance of articles from the interior to the more maritime Markets for home consumption and to the coast for exportation. There are roads in the same direction which being elevated and defended by the banks of the rivers, are capable of being made perfectly good. There are roads from north to south, but these are not so perfectible and are besides impeded by numerous ferries. To the south of Negapatam, the anchorage from the shallowness of the waters is inaccessible to any except small vessels, but at that Port and to the northward of it there is admittance for Ships of the greatest burden. The country is provided with cattle, Native merchants and Native shipping; such are the natural advantages of Tanjore for Commerce, and there appears no doubt that with due care they would be sufficient for the distribution and consumption of every article of agriculture and manufacture. It has been said, and perhaps correctly, that the large grain produce of Tanjore has sometimes lowered its Revenue, but this evil, must have been rare. It may have occurred during the native administration, no symptom of it has shown itself under the English Government, and we think that in any country it can arise only from mistaken principles of policy.

221. The natural advantages of Tanjore for Commerce have indeed been considerably injured by the customs and character of the people, by the oppression of the Native Government and by the destructive effects of War.

222. As the produce of Tanjore is chiefly grain, the most fatal of the defects which injure its trade is the small number and general poverty of the grain merchants. The reason is that they do not exclusively enjoy their own profession. Many of the other classes of the people take upon themselves to sell grain. They partly neglect their own business as cultivators, weavers, artificers, and Government servants in order partly to do that of the grain merchants. Their attention being thus divided between two pursuits, they do neither well. Therefore, Commerce suffers not only by the degree in which agriculture, manufacture and the subordinate duties of the Revenue are abandoned, and in which the grain trade is unskilfully interfered in, but it also suffers, by an almost total dispersion of the body of grain merchants. Another defect attributable to the people themselves is, the little advance which they have made in civilization; their indolence and their insensibility to the advantage of integrity and plain dealing; their roads, their bridges, their boats and their shipping are constructed of the rudest materials. They have greatly neglected pasturage and the proper care of cattle. Nothing but the certainty of great gain can awaken attention, and it is only a prospect of easy occupation that can excite their industry. Their want of faith and various habits of fraud nearly destroys among them the possibility of mutual confidence.

223. The mischief done by the Native Government to the trade of the country was occasioned by an exceedingly heavy land duty, by an equally exorbitant levy of Sea Customs, by the delay and extortion which every merchant had to suffer, and by a neglect of the gold, silver and copper currency.

224. The hostilities with the French and Dutch have occasioned the capture or detention of ships, the dread of exportation, and the exclusion of specie, gold dust and bullion which used during peace to be imported from Europe and the Eastern Coasts of India.

225. At the close of the year 1799 when the whole Province became a dependency on the English Government, the consequence of these evils was, that the grain merchants scarcely remained in any number and substance, the roads, bridges, boats, shipping and cattle were in the worst condition, often when the harvests have been abundant, the markets have been empty, the conveyance of commodities was always difficult and sometimes impossible, and the coins serving as a currency were scanty and considerably debased.

226. With regard to the defects which originate in the people themselves, we can look for a remedy only to the favorable change in their habits and principles, and this improvement will, we think gradually ensue from the influence of our superior system of Civil Government, from the security of property and personal liberty afforded by our new system of jurisprudence, when its principles shall be better understood by the inhabitants, and particularly from the establishment of a permanent assessment of the Land Revenue. We are of opinion that, the profits of agriculture and manufacture will then be such, as entirely to engage the labor and capitals of the farmers and weavers respectively, and leave the sphere of Commerce exclusively to merchants.

From Mr. Harris dated 10th, in Cons., 23rd May 1803. During the superintendence indeed of the late Collector, his mode of disposing of the mailwarum was calculated to re-assemble and benefit the Grain merchants, and he took every measure that could increase and maintain the breed of cattle and add to the facility of land conveyance.

227. During his administration the Land duty was abolished, the Sea Customs which were at high and unlimited rates, sometimes 12 per cent. were reduced to 1 per cent. and numerous cases of detention to merchants who paid this Revenue were removed.

228. It is probable that the return of peace will revive the intercourse of the French, Dutch and Indian nations with the Coast of Tanjore.

229. The projected improvement of the rivers and canals now prosecuting under Captain Caldwell, the continuance of a moderate rate of Sea Customs, a confirmed freedom of the Inland trade and markets, and a reform of the gold, silver and copper currency will, we think, afford to the Tanjore Commerce all the benefit in the power of Government.

230. By a letter and enclosure from the Resident at Tanjore transmitted to us under date the 18th June last, we observed that a mistake had occurred in making the transfer of land intended for the use of the Chuttrums erected by His Excellency the Rajah, and in obedience to orders, we required from the Collector and submitted to your Lordship a Statement shewing the value of the villages included by mistake in the Sunnud, contrasted with the value of the lands which were meant to have been assigned for the support of the Chuttrums erected by His Excellency.

From the Chief Secretary, in Cons., 26th June 1806. To Government, in Diary Cons., 15th September. From Mr. Wallace, in Cons., 26th July. 231. The total Jumma of the villages for Fusly 1214 amounted to Star Pagodas 977-6-45, and of the lands meant to have been assigned, Star Pagodas 166-9-6, a difference which your Lordship in Council did not consider to be of sufficient importance to render necessary an alteration of the grant.

From Government, in Cons., 17th November. 232. Under date the 17th ultimo, we received through the channel of the Secretary to Government, a communication from the Resident at Tanjore, connected with the transfer of an equivalent in land in exchange for the Revenue from Salt and Customs appropriated to the support of certain Chuttrums in Tanjore, under the authority of His Excellency the Rajah and different members of his family.

From Government, in Cons., 29th January 1807. 233. The circumstances of this transfer were recited in our letter to your Lordship's address under date the 19th June last, wherein it will be seen that the Revenue of the Chuttrums was calculated on an average of the six preceding years, and that of the villages on an average of the five

preceding years, the amount of the former being Star Pagodas 6,402½, and of the latter Star Pagodas 5,509, or a difference in favor of the Chuttrums of Star Pagodas 97½.

234. The villages were stated by the Rajah and as it should seem, were at the time considered to be a full equivalent. It was now however proposed to reject the average by which their value was before determined and to substitute for it the actual Settlement of the villages for Fusly 1215, the amount of which, was less than the average Revenue of the Chuttrums by Star Pagodas 900 and upwards, consequently a further transfer of land yielding an annual Revenue to this amount, we observed must be made, if the Rajah's pretensions in which he is supported by the Resident were to be admitted.

235. It was remarked by the Resident that when the Rajah delivered to the Principal Collector a Statement of the proposed compensation land, the Principal Collector had not concluded any Settlement with the inhabitants for the then current Fusly 1215, and if that Settlement subsequently concluded, had been formed on an average of the six preceding years, the Resident acknowledged that there would have been no cause of complaint; but as it was formed on an average of the produce of three preceding years, as the share of the cultivators was fixed at 52 per cent. after the deduction of Sotunterams, and as the Settlement thus reduced was considered to be permanent, the Resident argued that the value of the assigned villages ought to be determined by the amount of that Settlement.

236. We informed your Lordship that were it necessary on this occasion to enter into a detailed discussion with the view to controvert the reasoning of the Resident, we were not without means of doing it; we might have observed that the Settlement of Fusly 1215 was not permanent; that its principles had been disavowed by the Board and disapproved by your Lordship in Council. But assuming the basis of that Settlement to have been unalterable, the principles of moderation by which Settlements in perpetuity are regulated, should not, we thought be taken as the rule for deciding in the present instance the absolute value of the land in question—consistently with those principles, the perpetual assessment of land is fixed at a rate so confessedly low as to leave no doubt of considerable future improvement; to that improvement it might be difficult to assign limits as it will generally be commensurate with the industry exerted to produce it. Now the same rule did not appear to us as exactly applying to the Sea Custom and Salt Revenue relinquished by the Rajah, the quantum of this depending upon intrinsic circumstances less liable to control.

237. But in adjusting a question of this nature between the British Government and their friend and Ally the Rajah of Tanjore, we were aware that the strict Rules of Equation would be less likely to weigh with your Lordship in Council than those of conciliation and good fellowship, and we therefore imagined that the small difference of account would be suffered to merge in the attention due to the principles of liberal policy.

238. In any event we were of opinion that the Chuttrums are entitled to compensation for the loss which had accrued in the last year's Settlement.

To Government, in Diary Cons., 19th February 1807. 239. These observations having been recently communicated to your Lordship, we are unacquainted with your Lordship's decision thereon.

240. Our last General Report contained an Abstract of a communication made to your Lordship in Council on the subject of compensation due to the Pagoda of Vedaraniyam for the loss of its former Revenues from Salt, Customs and Maganah from which is derived support in the same manner as did the Chuttrums of the Rajah and his family.

241. By a letter from the Secretary to Government under date the 31st October, we were informed in answer, that your Lordship concurred with us as to the inexpediency of alienating land for the support of the Vedaraniyam Pagoda, but that your Lordship was pleased to authorize the payment of a compensation in money, not exceeding the estimated amount of its loss, viz, Star Pagodas 1,848 per annum.

242. In consequence of orders from your Lordship in Council to propose an arrangement for assigning to Subadar Maha Sing, late of the Governor General's Body Guard, one hundred cawnies of unoccupied land in the Trichinopoly District on terms of rent favorable to the Subadar, we communicated with the Collector, and at his suggestion recommended to your Lordship that one hundred cawnies of land of that description in the village of Punaganuttum should be granted to the Subadar free of assessment for the first three years and thenceforward on Ardamanium tenure paying half the full rent of the lands of a similar kind in the vicinity.

243. Your Lordship acquiesced in the foregoing recommendation, and in conformity therewith the requisite Sunnud was prepared. It appeared however from a representation of the Subadar, recently submitted and corroborated by the Collector, that the land thus assigned to him was of a bad soil and remote from water; he therefore solicited that it might be exchanged for an equal quantity of unoccupied land of better quality and more favorably situated in the village of Nellore in the Oalatore taluk. He also adverted to the tenure of his grant and stated his conviction that it was less favorable than it was the intention of Government that it should be.

244. In a Petition to your Lordship's address subsequently presented to us by the Subadar, he stated the land in the village of Nellore, for which as above-mentioned he had applied to the Collector, to be dependent entirely on the falling rain and being therefore fit only for the cultivation of dry grain, could not be of much value to him under the terms of rent which had been fixed. He in consequence in lieu thereof solicited a grant of fifty cawnies of nunjah land in the village of Darahnore and of fifty cawnies of unoccupied land in that of Nellore on Enam tenure free from the payment of any rent to Government.

245. On a review of the case it appeared to us that there was no objection to the exchange of the land already held by the Subadar for other unoccupied land in the village of Nellore, and as it was evidently the intention of Government to bestow on him a mark of their favor, we thought that it might be granted free of rent. With regard however to the Subadar's subsequent application for fifty cawnies of cultivated nunjah land in the village of Darahnore free of rent, we observed that it would remain for your Lordship in Council to determine whether so great an indulgence in addition to the full pay and Palinqu allowance granted on a former occasion to the Subadar need be extended to him.

246. Your Lordship was pleased, on a consideration of the case, to cancel the grant for the ground formerly assigned to Maha Sing and to substitute another conferring on him fifty cawnies of nunjah land in the village of Darahnore and fifty cawnies of unoccupied land in the village of Nellore the payment of rent to Government.

247. In compliance with orders from your Lordship in Council communicated in a letter from the Chief Secretary under date the 22nd November last, we directed the Principal Collector in Tanjore and Trichinopoly to propose an assignment of land within the latter District to the annual value of about three thousand Rupees in reward of the services of Ramiah

Brahmin, employed as English Accountant under the late Acting Resident at the Court of Dowlat Row Scindiah.

248. The village of Caldoor was accordingly selected for that purpose by the Collector, but Ramiah having in the meantime represented to us his earnest desire that the lands to be assigned to him might be situated on the borders of the Cauvery, we communicated his wishes to the Collector with orders to report whether they could without inconvenience be complied with.

249. We had the honor to submit the Collector's answer under date the 12th ultimo with an account of the value of the different villages referred to in the Petition of Ramiah. That which approached nearest in value to the amount of the proposed assignment was the village of Peria Curpoor, its average Beriz being Rupees 3,445-14, and as no other objection appeared to the alienation of this village than that it exceeded the prescribed value as above stated, we recommended that it might be conferred upon Ramiah by a Government Sunnud subject to a quit-rent of 500 rupees per annum, with a full reservation to the Merassidars of their established rights in the land.

250. In this arrangement, your Lordship in Council was pleased to concur.

251. We apprized your Lordship on a former occasion that we had ordered Captain Caldwell to proceed to Tanjore for the purpose of affording his advice and assistance with respect to the repair and future security of the banks of the Cauvery which had been injured, and in some places destroyed by the extraordinary violence of the freshes in the late season.

252. The principal breach having been closed a few days after the arrival of Captain Caldwell, he pointed out to the servants of the Collector the proper mode to be pursued in strengthening the Dyke so as to resist the force of any future freshes that might occur during the season, and having first inspected the anicut, he proceeded thence to take a survey of the north bank of the Cauvery from Seringham to Combaconum.

253. It appeared from his Report that upon the whole of this tract, a space of thirty-nine miles, the waters are subject on the occurrence of high freshes to rise above the natural banks of the river, and are restrained from inundating the country by means of a continued artificial embankment varying in height from one to 3 feet with the exception of a few partial spots where the low level of the lands renders a greater height necessary.

254. This embankment Captain Caldwell stated to be generally in a very rude, and in many places in a very neglected and dangerous state. He therefore threw up at intervals upon the whole route earthen guides or marks prescribing the necessary height and thickness, determined by the relative level of the adjacent bed of the river, and he recommended that the whole of the embankment might be brought to the dimensions prescribed by these guides which it was calculated upon a rough estimate would cost 3,000 Pagodas.

255. As the work appeared to be necessary to the security of the river, we recommended and your Lordship in Council was pleased to authorize its execution.

256. Under date the 31st December, we requested the attention of your Lordship in Council to the correspondence noticed in the margin, containing an account of the most material particulars connected with the case of, Ramasawmy Ayen, formerly in the service of Mr. F. A. Grant, when Collector in the Mayaveram Division of Tanjore, and the instigator of the murder of Soyembalinga Moodolly, an inhabitant of that Country.

257. By the orders of Government of the 5th communicated to the late Collector under date the 19th December 1801, it was resolved to relinquish the balance of Ramasawmy's Estate, (after discharging the claims of Arnachellum, brother of Soyembalinga Moodelly and some others) for the benefit and support of his family, and in a letter under date the 25th March following, Mr. Harris furnished an estimate of the amount of the Estate shewing a balance after the before mentioned deductions of Star Pagodas 13,796-30-70.

To Mr. Harris, dated 19th, Diary Cons., 21st December 1801.
From Mr. Harris, dated 25th, in Cons., 1st April 1802.

258. In the same letter Mr. Harris proposed a distribution of this sum amongst the several members of Ramasawmy's family, but the matter remaining undecided, and our attention having been recalled to the subject by a representation from the wives of Ramasawmy, we addressed the Collector on the 16th May last, requiring him to furnish an account of the actual balance of the Estate, and recommend an equitable distribution of it.

Petition from the wives of Ramasawmy Iyen, Cons., 8th May 1806.
To Mr. Wallace, dated 10th, in Diary Cons., 12th May 1806.

259. We had lately the honor to submit Mr. Wallace's reply, accompanied by an account of the property of Ramasawmy in deposit, as received from his predecessor and amounting to the sum of Star Pagodas 11,281-35-74. Of the difference between this and the above stated sum of Star Pagodas 13,796-30-70, no explanation was afforded, but one we observed to be the actual, whilst the other was only the estimated produce of the Estate, and to this we imagined the difference was imputable.

To Government, in Diary Cons., 2nd January 1807.
From Mr. Wallace, dated 26th November, in Cons., 4th December 1806.

260. On the subject of distributing the amount in deposit amongst the family of Ramasawmy Iyen, the Collector professed his incompetence to decide. We offer it as our opinion that if your Lordship should not be aware of any objection to the measure, it were advisable to leave the distribution to be determined by the Zillah Court.

261. Although the most ample retribution had been made to Arnachellum, on account of the expense and losses which he alleged to have sustained in consequence of the murder of his brother Soyembalinga Moodelly, and of the circumstances arising out of that event, he still persisted in urging a claim to the whole of the balance of Ramasawmy's Estate. With the view, however, of being relieved from his further importunities, we transmitted to the Collector his late address to your Lordship, with orders to return it, and to acquaint him decidedly that his claim had been finally rejected.

To Mr. Wallace, dated 20th in Diary Cons., 22nd December.

262. It had been determined by Government that Ramasawmy, his accomplices Audagoondy Soobien, Pulloor Soondrapien, Yedagoondy Soobien, otherwise Vencataroyen, Bramins, with the two Talliars Ramen and Sundoshe who perpetrated the crime should be transported for life, and for that purpose they were brought to the Presidency as reported to Government under date the 3rd December 1801, but the sentence, for whatever reason had not been carried into execution. Pulloor Soondrapien died in confinement at Trivatore on the 22nd February and Audagoondy Soobien on the 8th May 1805. Yedagoondy Vencataroyen effected his escape on the 19th February last in company with one Appoo Padiachy, another delinquent under sentence of transportation, and although particular orders were immediately despatched to all the Collectors of the neighbouring districts, accompanied by a description of their persons, they had not been apprehended. Ramasawmy Ayen remained in confinement at Trivatore with the two Talliars abovementioned at a monthly expense to Government of 9 Star Pagodas. We took this opportunity of requesting your Lordship's orders relative to their future disposal.

To the Chief Secretary 3rd, in Diary Cons., 7th December 1801.
From Mr. Secretary Hodgson 5th, in Cons., 7th December 1801.
See letter to Government, dated 21st, in Diary Cons., 24th May 1802.
And from Government dated 4th June, in Cons., 17th June 1802.
To Messrs. Herburn, Travers, Grime, Ravenshaw and Wallace, dated 21st, in Diary Cons., 24th February 1806.

263. Your Lordship in reply directed that the distribution of Ramasawmy Ayen which had been recommended by the Collector, might be proposed to the parties concerned, whose acquiescence would render any further proceedings unnecessary; but that in the event of any of them declining the arrangement, it would be proper that the matter should be determined by the Zillah Court.

To Government, in Diary Cons., 23rd October 1806.
From Mr. Wallace, in Cons., 20th October.
From do. do. 20th do.
From do. do. 20th do.

264. Under date the 20th October last, we submitted to your Lordship in Council three letters received from the Principal Collector in Tanjore and Trichinopoly, dated the 9th, 11th and 13th of that month with their respective enclosures.

265. Instructions, of which we enclosed a transcript, were issued in conformity with your Lordship's orders for the establishment of an exclusive sale of the articles of Betel, Tobacco, &c. in the several Provinces under this Presidency, and it was with great satisfaction that we perceived from the communications of all the Collectors which had then reached us, the prospect of deriving from these articles an accession to the finances of Government surpassing considerably our first expectations.

266. But this prospect we were concerned to observe had been interrupted by the conduct of the Judicial Authorities in the Province of Tanjore. From the first of the letters above mentioned, we learnt that the cowles granted to the Renters of the Betel and Tobacco Farms had been declared by the Judge and Magistrate of the Northern Division to be null and void upon the ground that the Code of Regulations contains no provision for the establishment of such Farms, and by the second letter we received information that these Farms, as also the rents of the river Fisheries had been annulled by the Judge and Magistrate of the Southern Division, and that he had also for the same reason prohibited the Collection of the House-tax for the payment of the Cavelgars, a tax which had the sanction of immemorial usage.

267. By the last letter of the 13th October, to which and its enclosures we requested your Lordship's more particular attention, we perceived that the Judge of the Southern Division had not been satisfied with these measures. In a strain of turgid declamation, he attacked the principle upon which the exclusive sale of Betel and Tobacco was proposed to be conducted, and had proceeded to the extremity of issuing warrants for apprehending as thieves the Tahsildars of three of the Taluks, for having in conformity to their instructions supported the privileges of the Renters.

268. Without entering into a consideration of the exaggerated statement of objections urged by Mr. Crawford, against the exclusive sale which had been established, (objections which were ably and temperately answered by the Collector,) it appeared to us that the discussion of these points was quite foreign to the duties of a Magistrate. It could not be conceived for him to question the propriety or policy of a tax which Government after due consideration might have resolved to establish, far less of his own authority to annul by a Proclamation cowles granted under the authority of Government, his only plausible ground of objection was the non-appearance of a printed Regulation for that purpose.

269. This informality (for such at most could it be considered) it was not to be presumed had escaped the notice of all but the Magistrate of Tanjore—others of longer experience must have known that the collection of the Revenue from Arrack and from Farms and Licenses of every description was not as yet specifically provided for by Printed Regulations, but if the judicial authorities in Tanjore deemed it to be incumbent upon them, in compliance with what they might consider to be the strict letter of the Law, to prohibit the collection of any Revenue excepting such as is defined by Regulation, a sense of public duty we observed, should at least have dictated the propriety of their proceeding in the manner least liable to prove injurious to the

interests of Government, not by making a public display of the superiority of their authority over that of the Collector.

270. The line of conduct pursued by the Judge and Magistrate of the Southern Division of Tanjore was more especially to be regretted. His imprisonment of some of the principal Native Officers of Revenue, while in the discharge of the orders of their superior, his public Proclamation annulling the Betel and Tobacco Farms and declaring the sale of those articles to be free to all persons, were measures, the effects of which, we feared, would not be confined to a temporary loss of Revenue, but by exposing the authority of the Collector to degradation, would be liable to embarrass every future measure of his administration, to derogate from the authority of Government, and to conduce to the detriment of the Public Service.

271. It was surely we remarked, no part of the duties of a Magistrate to explore the Regulations with the view of discovering defects, and on the presumption of having succeeded in that pursuit, in place of suggesting the application of a remedy, to convert those defects to the purpose of exciting confusion and of injuring the interests of Government; yet such, to our judgment, had been the conduct pursued on this occasion particularly in the case of the abolition of the House Tax, a tax immemorably established where no complaint appeared to have been preferred and consequently no pretext existed for the interposition of the Magistrate's authority.

272. We were moreover not disposed entirely to admit the legality of the grounds upon which these proceedings were founded. It is prescribed indeed by Section II. Regulation I. A. D. 1802 that all rules and orders which may be passed by the Governor in Council regarding the imposition or levying of taxes or of duties on Commerce, the collection of the Public Revenues assessed upon the lands, &c. shall be recorded in the Judicial Department and there framed into a Regulation and printed and published; but though it might be inferred, it is by no means positively prescribed that no Revenue shall be collected unless the rule or order regarding it shall have been so recorded, printed and published, nay the instances we remarked were frequent, as in the case of the Regulation for the Salt Monopoly, the Regulation for Arrack and Spirituous Liquors and that for Betel and Tobacco now under consideration, that the operation of rules and orders concerning particular branches of the Revenue had preceded the printing and publishing of the Regulation enacted for the collection of the Revenue from those branches.

By the orders of Government dated respectively,

273. The expected Annual Revenue from Betel and Tobacco amounted in Tanjore and Trichinopoly only to more than 50,000 Pagodas not less was the amount derived from the Monopoly of those articles in the Province of Canara equally unsupported by any printed Regulation, and we computed that a further sum of 1,50,000 Pagodas at the least might be collected from the other Provinces under this Presidency. The Revenue derived from the exclusive sale of Arrack, Toddy and Spirituous Liquors was also very considerable.

274. We were of opinion therefore that if your Lordship in Council should consider the provisions of Section II. Regulation I. A. D. 1802 to be imperative to the extent assumed by the Judicial Authorities in Tanjore, rather than suspend entirely the collection of the Revenue justly derivable to Government from the sources above stated, it were better to meet the contingencies by a temporary Regulation, of which we accordingly submitted a draft for the consideration of your Lordship in Council.

275. We were informed in answer that the conduct of the Judicial Authorities in the province of Tanjore, as represented in the enclosures which accompanied our letter, appeared to your Lordship in Council to be of a nature so extraordinary that your Lordship had considered it to be proper

to refer the papers for the consideration and Report of the Sudder Adawlut previously to the adoption of further measures; that the Report in consequence submitted by the Sudder Court had entirely confirmed the impression which existed in the mind of your Lordship, that the conduct of the Judges of Tanjore in the exercise of their authority was marked with the highest indiscretion; that it had therefore been judged proper to give orders for the immediate removal of both the Judges to other stations in order to obviate the inconvenience and confusion in which the affairs of the Province might be liable to be involved, and that this Resolution had been conveyed to Mr. Crawford and Mr. Ellis in a letter, of which a copy was transmitted for our information.

TINNEVELLY.

276. In a letter from the Secretary to Government under date the 28th October last, was communicated the confirmation of your Lordship in Council to the Settlement of this Province for Fusly 1215, amounting to Star Pagodas 487,220-17-5 or an increase on comparison with the Settlement of the former year to the amount of Star Pagodas 87,217-1-50

From Government, in Cons.,
17th November.
See last General Report, Para.
436.

277. So favorable a result notwithstanding the occurrence of an adverse season was particularly satisfactory to your Lordship in Council, and your Lordship observed with pleasure the progress made in surmounting the difficulties which had opposed the introduction of a defined mode of assessment in this Province.

278. The flourishing state of the Spice Plantations as reported by the Collector was also satisfactory to your Lordship, and orders were given that the produce should be transferred to the charge of the Commercial Department.

279. The Chank Fishery at Tuticorin was rented in the last Fusly to a person named Ramasawmy Naig for Porto Novo Pagodas 7,600; of this sum we were informed that the Renter had paid Porto Novo Pagodas 5,600, but objected to discharge the remainder on the plea of loss sustained in consequence of some of the Divers having been employed in the Pearl Fishery which took place at Manaar in February last.

280. The Collector observed that although the Renter's cowle stipulated for a reduction of 3,000 Porto Novo Pagodas in the event of a Pearl Fishery taking place at Manaar, he conceived it to have been understood that this remission was to be allowed only in case the Divers should, as usual be sent to the Pearl Fishery at the requisition of the Government of Ceylon that as no such requisition was made, he considered the Renter not to be entitled to the benefit of the abovementioned clause of his cowle, but as on enquiry, he found that some of the Divers proceeded to the Pearl Fishery without permission, he recommended that a remission should be allowed equivalent to the loss sustained by the Renter in consequence, and which he stated might be estimated at 1,000 Porto Novo Pagodas.

281. On submitting this subject to your Lordship in Council, we expressed our intention of instructing the Collector to be careful that the cowle on all future occasions should be rendered more explicit, but in the present instance we were induced by a consideration of all circumstances to recommend, and your Lordship was pleased to authorize the accommodation proposed.

To Government, in Diary
Cons., 15th September.
From Government, in Cons.,
17th November.

282. Under date the 25th September last, we forwarded to your Lordship a letter from the late Collector in charge of Tinnevely, submitting a proposal for the rent of the Chank Fishery at Tuticorin for the current Fusly for the sum of Porto Novo Pagodas 9,050 exceeding in Star Pagodas 1,450 the amount for which the Fishery was rented in the last year.

To Government, in Diary Cons., 29th September.
From Mr. Cochrane, in Cons., 18th September.

283. As this offer appeared to be eligible, we informed your Lordship that we should take upon ourselves to authorize its acceptance, which your Lordship was pleased to approve and confirm.

From Government, in Cons., 1st December.

284. Under date the 19th ultimo, we submitted to your Lordship a letter from the Collector in Tinnevely, reporting on the examination of the Toolayeram Paar Pearl Bank at Tuticorin, and recommending that a Fishery should be undertaken.

To the Chief Secretary, in Diary Cons., 29th January 1897.
From Mr. Hepburn, in Cons., 19th January.

285. In order to avoid unnecessary delay we caused an advertisement, of which we submitted a copy to be sent for publication in the next *Government Gazette*, and at our request your Lordship was pleased to grant us discretionary authority to accept the highest offer which might be received for renting the Fishery, if it should be deemed adequate, or otherwise, to cause it to be conducted in the Company's account.

In Diary Cons., 29th January.
From Government, in Cons., 2nd February.

286. The Collector estimated the Fishery as likely to produce somewhat above thirty thousand Star Pagodas—offers already received, considerably exceed twice that amount and are extremely favorable to the Company, but those expected from Tinnevely not having yet arrived, we have not closed with either party.

From Mr. Hepburn, in Cons., 9th February.

RAMNAD, DINDIGUL AND MADURA.

287. In conformity with your Lordship's orders of the 28th June 1806, the Districts then subject to the sole superintendence of Mr. Parish were distributed betwixt him and Mr. Kinloch, in consequence of which arrangement the Revenues of the Districts of Ramnad, Shevagunga and the Tinnevely Pollams composing Zillah Ramnad are now administered by Mr. Kinloch, and those of Madura and Nuttun and dependent Pollams, Dindigul and dependent Pollams (a few excepted) constituting Zillah Madura are managed by Mr. Parish.

In Cons., 3rd July 1806.

288. Previously to the accomplishment of this arrangement we had received from Mr. Parish, the Jumma and Kistbundy Statements of the unsettled Districts of Madura and Nuttun for Fusly 1215, together with those of the permanent and periodical Revenue of Ramnad, Shevagunga, Tinnevely, Dindigul and Manapara Zemindaries for the same year, as submitted to your Lordship under date the 15th December last.

From Mr. Parish, in Cons., 3rd July 1806.
To Government, in Cons., 15th December.

289. The Settlement of the late year in Madura and Nuttun was adjusted in each Talook under the personal superintendence of the Collector; it was formed with the cultivating Ryots on principles which had been so frequently explained as to render a further detail of them unnecessary.

MADURA AND NUTTUN.
Settlement for Fusly 1215.

290. In our address upon the subject of the Revenues of these Districts for the preceding Fusly, we apprized your Lordship in Council of the Collectors intention to ascertain the character of the Survey of arable and waste land of the District which had been conducted by Mr. Hardis in Fusly 1212 through the medium of Nautumcars and Curnums.

To Government dated 19th September, 1805.
In Cons., 19th do. do.
Para. 18.

291. For this purpose, and at the same time with a view to superintend the harvest and details of cultivation preliminary to the permanent arrangement of the revenues of this Province, the Collector appointed Monigars, each to the charge of four or five villages, and with particular instructions for their guidance, as detailed in a separate No. in his letter: Judging from the result as exhibited in the annexed Comparative Abstract of cultivation taken from the former and present Survey accounts, the measure appeared to have been judicious.

	Fusly 1213.		Fusly 1214.		Fusly 1215 as per present Survey.		Increase of present Survey on Fusly 1214.		Increase of present Survey on Fusly 1213.	
	Nunjah.	Punjah.	Nunjah.	Punjah.	Nunjah.	Punjah.	Nunjah.	Punjah.	Nunjah.	Punjah.
Madura	29,236	21 1,84,559	61 29,052	5 1,92,158	81 30,305	151 2,09,100	31 1,253	101 16,941	111 1,069	121 24,510
Nuttun	1,457	131 19,857	111 1,169	141 18,701	5 2,234	51 36,985	101 1,064	8 18,284	51 746	9 17,127
Total...	30,374	01 2,04,417	21 30,222	31 2,10,859	131 33,540	6 2,46,085	131 2,318	21 35,226	01 1,816	51 41,638
Deduct as per former measurement...					31,170	151 2,21,336	9			
Nett Increase...					1,369	61 24,749	41			

292. It hence appeared that 1,369-6 $\frac{1}{2}$ cawnies of nunjah and 24,749-4 $\frac{3}{4}$ koolies of punjah cultivation had been added to the Settlement of the late Fusly; that exclusive of deductions on account of the Hufta Devastanums and Urda mauuiams, the former amounting to Star Pagodas 7,272-30-43, and the latter to Star Pagodas 174-11-65, exclusive also of remission on account of Shavi or unproductive cultivation in nunjah to the amount of Star Pagodas 3,514-17-18, and in the punjah Star Pagodas 982-23-15, the Land Revenue of Fusly 1215 was Star Pagodas 1,24,799-2-66 being a considerable increase on that of the preceding year.

293. We submitted to your Lordship the following Abstract Comparative Statement, exhibiting the Revenue from the respective sources in Madura and Nuttun for Fuslies 1214 and 1215.

	Land Revenue.		Farm and Licenses.		Estimated Sayer.		Total.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Madura and Nuttun for Fusly 1215.	1,24,799	2 66	906	2 44	2,711	31 37	1,28,419	36 67
Do. do. for Fusly 1214.	91,451	36 56	506	5 7	2,811	37 69	94,769	37 52
Increase...	33,347	8 10	399	39 37	97	6 32	33,649	41 15

and shewing an increase of Star Pagodas 33,347-8-10 from Land Revenue, of Star Pagodas 399-39-37 from Farms and Licences and a decrease of Star Pagodas 97-6-32 on Customs.

294. The amount of unsettled Revenue from the other Districts in the past and preceding Fusly with the increase and decrease on each we exhibited in the subjoined Abstract.—

Fusly 1214.												Fusly 1215.											
Amount sale of Lands.	Hill Rent & Amount of Balakistna pooram.	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.	Amount of Farms and Licenses.	Estimated amount of Sayer.	Estimated amount of Salt Pans.	Total for Fusly 1214.	Amount sale of Lands.	Hill Rent.	Amount of Farms and Licenses.	Estimated amount of Sayer.	Estimated amount of Salt Pans.	Total for Fusly 1215.	Increase.	Decrease.
Ramnad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Shevagunga	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tinnevely	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dindigul	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Balakistna pooram	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Manapara	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	9,950	0	0	4,248	20	0	955	051	...	...	...	971	3775	3,348	3619	10,680	0	0	14,401	3214	5,036	1007	...
Total for Fusly 1215	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Increase Fusly 1214	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

295. This Statement shews a decrease in the articles of fluctuating Revenue for Fusly 1215 amounting to Star Pagodas 4,350-31-46; this however was owing to the difference of premium on the sale of lands, the Receipts on this account being in the former year Star Pagodas 9,950, and in the latter Star Pagodas 110.

296. There was an excess in the actual Receipts of the year from the sources alluded to, the articles of Salt and Sayer exhibited the only material alteration, the former increased by 15,592-32-40 Pagodas, and the latter decreased 12,718-12-52, an increase of 499-22-22 derived from the Hill Rents of Dindigul. The nett excess from all these items in favor of Fusly 1215 was Star Pagodas 4,534-9-63 which added to the increase in Madura and Nuttum made an aggregate augmentation of Star Pagodas 38,184-8-73.

297. In the 10th Para. of his Report, the Collector treating of the increased Receipts of Fusly 1215 beyond those of 1214 stated them at 56,293-17-16. But from this comparison he appeared to have excluded the Receipts from Sayer, apparently because he could only estimate their amount for the latter year.

298. We subjoined the following Statement of the Peishcush or Revenue fixed in perpetuity for the Fuslies 1214 and 1215.

	Amount of settled revenue for Fusly 1214			Amount of settled revenue for fusly 1215.			Increase of 1215.			Decrease		
Ramnad	94,733	0	0	94,733	0	0	...	...	...	...	...	...
Shevagunga	75,000	0	0	75,000	0	0	...	...	...	...	...	...
Tinnevely	98,368	0	0	98,368	0	0	...	...	...	...	...	...
Dindigul	1,41,552	40	16	151,756	13	38½	10,203	15	22½	...	...	...
Manapara	27,726	35	15	27,726	35	15	...	...	...	...	...	...
Madura	7,969	4	74	7,969	4	74	...	...	...	...	...	...
Total	4,45,349	38	25	455,553	11	47½	10,203	15	22½	...	...	...

299. We introduced this Statement in order to bring to your Lordship's notice the difference which appeared in the fixed revenue from these Zemindaries being an excess of Star Pagodas 10,203-15-22½ in Fusly 1215 over the revenue of the preceding year.

300. The Collector did not enter into any explanation of the causes of this difference.

301. We were aware that the arrangement respecting the Devasthanam lands submitted to your Lordship in our letter of 9th January and sanctioned on the 22nd February last, would have increased the payment from the Zemindars, but in a proportion much less than the difference here alluded to.

302. We observed also that the Estate of Balkistnapooram which could not be disposed of at the time of the original sales, was now inserted in the list of Estates paying the permanent rent, though no Report had been made to us of its sale.

303. We observed that on transmitting to the Collector, your Lordship's orders on the Jumma now submitted, we should point out for his explanation these and other trivial omissions with the detail of which we deemed it unnecessary to trouble your Lordship.

304. The total amount of the Revenues from the Districts under the superintendence of Mr. Parish in Fusly 1215 was as follows:—

	Star Pagodas	F.	C.
Madura and Nuttum as per Statement No. 2	1,28,419	36	67
Other items of unsettled Revenue as per Statement No. 3	46,602	41	42
Amount of Revenue settled in perpetuity as per Statement No. 4	4,55,553	11	47½
Total Star Pagodas...	6,30,576	5	76½

305. It is with concern we had to inform your Lordship of the very severe degree to which the inhabitants of these Districts, the Zemindars of Dindigul in particular, had suffered from the pressure of adverse seasons.

306. In Fusly 1214 many of them became in some degree embarrassed by the necessary advances for the purchase of their lands.

307. The failure of rain which succeeded and the recurrence of that misfortune in Fusly 1215 involved several of them in difficulties which had rendered a sale of their lands indispensable.

308. Upon the subject of these balances and the mode of enforcing the provisions of the law against the defaulting Zemindars, we found it necessary to enter into a detailed correspondence with the Collector. With the recapitulation of this correspondence, we did not conceive it necessary to trouble your Lordship, but observed that when we should have received the report of the Collector upon the subject of the sales, which though ordered to be effected on the 15th November had not at the date of our address come to hand, we might consider it necessary to report to your Lordship the result.

309. We requested the sanction of your Lordship to the amount incurred on account of additional Sheristadars and Geomastahs employed from 1st June and Managers from 1st April 1806 for conducting the Survey of the Madura Province and Nuttum Pollam, and proposed to be continued till its completion, which he thought at the date of his Report would be in August last—the monthly disbursement was Star Pagodas 353-25-36.

310. We were informed in reply that your Lordship had perused with attention our Report on Mr. Parish's administration of the Revenues committed to his charge for Fusly, 1215, which appeared to be generally satisfactory, and your Lordship in Council was accordingly pleased to confirm in the temporary Settlement for Fusly 1215 of the Land Revenue of the districts of Madura, Nuttum, &c. at Star Pagodas 124,799-2-66.

311. Your Lordship in Council also considered the result of the other items of fluctuating Revenue in Fusly 1215 to be satisfactory, yielding with the land Revenue an aggregate increase above the Revenue of the preceding year of Star Pagodas 38,134-8-78.

312. Your Lordship in Council approved our intention of desiring the Collector to rectify the omissions which appeared to have occurred in his Report which he had left unexplained, the apparent augmentation of the Revenue considered to be permanently settled.

313. Your Lordship in Council learnt with regret, the severe effects of the usual rains in the Southern Provinces of the Peninsula and particularly in the District of Dindigul in Fusly

1215, and we were informed that your Lordship in Council would expect to receive our Report of the measures which it might have been necessary to adopt, to realize the payment of the public Revenue.

314. Your Lordship in Council authorized the extra Sheristahdar's establishment entertained by Mr. Parish at a monthly expense of Star Pagodas 353-26-36, but your Lordship trusted that this charge would have been discontinued.

315. For our orders to the Collector, we requested your Lordship's reference to the letter noted in the margin; meanwhile we have only to observe that when we shall have received the adjusted account of the balances of Fusly 1215 therein required, the result of the management of that year will be reported for your Lordship's information.

COIMBATORE.

From Mr. W. Garrow, dated 10th October, in Cons., 10th November.
To Government, in Cons., 19th January 1807.

316. We had recently the honor to submit for your Lordship's information the Jumma of Coimbatore for Fusly 1215, accompanied by the Principal Collector's Report, and one from Mr. Kelso, Subordinate Collector in charge of the Southern Division of the Province.

317. By a comparison of the Jumma of the last year or Fusly 1215 with that of the preceding Fusly, there appeared a nett decrease in the Northern Division of Star Pagodas 2,174-39, and in the Southern Division of so considerable an amount as Star Pagodas 63,867-38-46, making a total of Star Pagodas 66,042-35-46.

318. Of this unfavorable result we proceeded to enter into the necessary explanation, referring your Lordship for the particulars of which it was composed to the following Abstract Statement:—

	Fusly 1214.			Fusly 1215.			Increase in Fusly 1215.			Decrease in Fusly 1215.			Nett Increase in Fusly 1215.			Nett decrease in Fusly 1215.					
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.			
<i>Northern Division, Coimbatore.</i>																					
Land Rent	3,61,903	25	14	3,65,243	7	55	6,983	13	32	2,613	30	71	4,339	24	41	...	...	...			
Licenses... ..	2,974	7	43	3,288	6	12	474	31	15	130	35	46	315	40	49	...	...	...			
Customs... ..	17,792	39	69	10,874	19	69	...	...	...	6,328	24	10	...	...	...	6,328	20	10			
Total...	3,82,569	30	46	3,80,495	33	46	7,425	5	47	9,033	2	47	4,653	23	10	6,828	20	10			
																Deduct Increase...			4,653	23	10
																Nett Decrease...			2,574	39	0
<i>Southern Division, Coimbatore.</i>																					
Land Rent	2,79,871	10	48	2,32,754	1	56	8,715	2	71	65,832	11	63	...	...	...	57,117	8	73			
Licenses	1,533	29	25	1,503	39	0	200	30	10	130	35	35	...	69	9	55	...	...			
Customs... ..	18,734	29	62	8,748	8	26	...	...	...	4,935	21	37	...	...	...	4,938	21	37			
Revenue from the Pollams ...	9,724	7	67	7,890	31	75	...	...	...	1,833	17	72	...	...	...	1,833	17	72			
Total...	3,04,833	35	44	2,40,990	38	77	8,915	6	1	72,783	2	47	...	69	9	55	63,937	6	21		
																Deduct Increase...			69	9	55
																Nett Decrease...			63,867	38	46
<i>Grand Total...</i>																					
	6,87,442	29	9	5,21,401	30	43	16,348	11	48	82,386	5	14	4,722	32	65	70,763	26	31			
																De duct Nett Increase ...			4,722	32	65
																Total Nett Decrease...			60,042	35	46

319. Under the head of Land Rent in the Northern Division was a gross increase of Revenue to the amount of Star Pagodas 6,983-13-32 explained to have arisen in part from an extended occupation of land, but chiefly from the conversion of punjah into nunjah cultivation, the consequence of certain improvements to the watercourse leading into the Errode Talook from the River Bhovany.

320. The decrease of Star Pagodas 2,643-30-71 under the head of Land Rent in the Northern Division as explained in paras. 7 to 12 of the Collector's Report, arose from the relinquishment of a certain extent of nunjah land owing to a failure of rain, from the exemption of persons from the payment of the house tax in consequence of their engaging in cultivation from remissions on account of the death and desertion of Ryots, drought and loss of cattle, and from the abolition of the ghee, honey, wax and other sundry small rents directed by your Lordship in Council.

321. The increase of Land Revenue in the Northern Division was thus reduced to Star Pagodas 4,339-24-41, which added to a nett increase of Star Pagodas 343-40-49 under the head of Licenses, made the total increase of Revenue in the Northern Division Star Pagodas 4,653-23-10. There was however a nett decrease under the head of Customs in this Division to the amount of Star Pagodas 6,828-20-10, from which the increase being deducted, there remained the total nett decrease of Star Pagodas 2,174-39 as above stated.

322. We considered the extension of cultivation and consequent increase of Land Revenue under the counteraction of an adverse season, independently of the intrinsic testimony which an inspection of the teerwa afforded to be satisfactory evidence that the survey rates of assessment on the lands of the Northern Division had been regulated with moderation, and under less unfavourable circumstances, we had no doubt that the beneficial effects of this moderation would have been still more apparent.

323. On the other hand we had reason to conclude that the large defalcation of Land Revenue in the Southern Division of the Province proceeded in great measure from a less judicious and moderate assessment of the lands, though that consequence had doubtless been accelerated and extended by a succession of unfavourable seasons and by other incidental causes referred to by the Collector.

324. The gross decrease of Land Revenue in this Division attributable chiefly to the want of rain appeared by the Statement to have amounted to Star Pagodas 65,832-11-63, and the increase arising principally from an extended occupation of punjah land to Star Pagodas 8,715-2-71. The nett decrease of Land Revenue consequently amounted to Star Pagodas 57,117-8-72 and the total nett decrease to Star Pagodas 63,867-38-46 as already stated, inclusive of the decrease under the head of Customs, which appeared to require no particular explanation, and under that of Peishcush from the Pollams which was produced by the same causes as the failure in the circar Districts.

325. The survey rates of assessment for the Northern Division of Coimbatore were determined by Major Macleod in Fusly 1211, and in that year the Land Revenue was Star Pagodas 325,796 which had since progressively increased to Star Pagodas 366,243, the amount of the Land Revenue for Fusly 1215, exceeding the former sum by Star Pagodas 40,267-2-35.

326. In the Southern Division on the contrary, the Land Revenue had gradually declined, the survey rates of assessment as fixed by Mr. Hurdis in Fusly 1212 produced in that year a Revenue of Star Pagodas 322,273, whilst in Fusly 1215 the amount was Star Pagodas 222,754 only.

327. Both Divisions had experienced in common and probably in a nearly equal degree the calamity of drought; yet in one we found after a lapse of four years an increase of Revenue exceeding forty thousand Pagodas, whilst the other in the third year exhibited a defalcation to the amount of a lac of Pagodas, being nearly a third of the amount of the original survey assessment.

328. The Collector attributed this failure in a certain degree to the contiguity of the Southern Division to the permanently settled Districts of Dindigul and Salem, whither the Ryots emigrate for the purpose of entering into engagements with the Zemindars on more favorable terms of rent; but the same reasoning, we remarked, would be equally applicable to the other Division, and hence it appeared obvious that the comparatively high assessments of the lands of the Southern Division was the efficient cause of the emigration of the Ryots, and therefore an additional proof of the necessity of reducing it.

329. By the comparative scale of assessment contained in the Collector's letter, we observed that there were seven gradations of punjah land in the Southern Division, the highest of which was assessed at Star Pagodas 2-13-76, and the lowest at Star Pagodas 1-2-18 per Bulla, whilst in the Northern Division there were twelve gradations assessed from Pagodas 121-16 to Fanams 14-1 per Bulla, the average per Madras Cawnay being in the latter 0-12-63 and in the former 0-24-67, making a difference of about 95 per cent.

330. The Collector was of opinion that it would be necessary not only to reduce the assessments in the Southern Division, but also to increase the gradations of land. The reduced rates we observed, which would ensue by this measure would leave a last resort to the Ryot in bad seasons; he would be enabled to undertake the culture of the inferior grains without risk, since the assessments fixed on the lower gradations of land in which these grains are usually cultivated are so low as not to admit of considerable loss.

331. For these reasons, with reference also to the circumstances adverted to in a preceding part of this letter, it appeared to us advisable that the assessments on the punjah land in the Southern Division should be brought to the same standard as those in the Northern Division—this the Collector thought could easily be accomplished within four months, and we directed him to be prepared to carry the measure into effect, subject to the approval of your Lordship in Council.

332. The extent of Bangayet and Nunjah land in the Province of Coimbatore is comparatively inconsiderable. Although the rates of assessment on these descriptions of land vary in the two Divisions, we concurred in opinion with the Collector that it was not necessary that they should undergo alteration.

333. The Bangayet lands, the Collector remarked, constituted a species of property which temptation can seldom induce the holders to relinquish, as is the case with punjah, and the assessment by reference to the produce is so fixed that there can be no great reason to complain. This we observed on a general view might appear to be at variance with the prescribed principle of assessing Garden lands with reference only to the nature of the soil, but the existing assessment in whatever way regulated we pointed out to your Lordship was far from being excessive, averaging in the Northern Division Star Pagodas 1-4-45 and in the Southern Division 1-19-30 per cawnie—at the same time we remarked that if it were reduced to the common standard of assessment on punjah lands, the loss of Revenue in one Division alone would exceed the sum of thirty five thousand Pagodas.

334. In the assessment of the nunjah lands, the Southern appeared to have an apparent advantage over the Northern Division, the average in the former being Star Pagodas 2-26-28, and in the latter Star Pagodas 3-10-5 per cawnei, but this difference was accounted for in the never failing resource of the Bhovany River, whose waters mature the greater part of the nunjah cultivation in the Northern Division.

335. We had already stated that we did not consider any alteration in the rates of assessment on Nunjah and Garden Lands to be materially necessary. We remarked, however, that, with your Lordship's permission, discretionary authority might be granted to the Collector to modify them in particular instances where he may be fully satisfied that the measure would be advisable.

Star Pagodas 40,627-2-35.
Star Pagodas 99,519-6-73.

336. The waste lands in Coimbatore being in considerable request as pasturage, it had been customary to demand a trifling rent from those who occupy them. This rent, we observed, had been raised very considerably in the last year, and the consequence appeared to have been a great reduction in the extent of land so occupied, and a decrease of Revenue to the amount of Star Pagodas 3,355-30-52.

337. Though aware of the good policy of assessing with a light rent, lands occupied for pasturage, lest the advantages resulting from too great a facility in procuring land of this description should operate to the prejudice of tillage, we considered the appropriation of the soil for the latter purpose as far the most beneficial in affording employment to the greater number of labouring poor, contributing in a greater degree than any other to the stock of human subsistence and to the increase of population.

338. We were not, however, altogether satisfied with the speculative reasoning upon which the proportion of increase was grounded by the Sub-Collector. It appeared manifest to us that it must tend to discourage rather than promote the breed of cattle, and although we were not prepared to state that the former assessment could not bear augmentation, there was reason we thought to be satisfied that the present assessment was excessive. We informed your Lordship that we should accordingly direct the attention of the Collector to its reduction, pointing out to him at the same time that it ought not to have been raised in the first instance without authority.

339. Subsequently to our deliberations on the foregoing Settlement, we received from Mr. Garrow a Report on the completion and ultimate result of the Survey arrangement in Northern Coimbatore, accompanied with a proposition for forming into Estates and permanently settling the Division.

340. In this Report the Collector entered into an elaborate analysis of the principles of the Survey, explained the corrections and modifications which it was found necessary to introduce, pointed out that although by the result, the assessment on almost every Ryot had been considerably alleviated and that of the whole country equalized to a scale of proportionate uniformity, yet the standard of Public Revenue had been fully upheld.

341. These satisfactory results appeared to have been effected by means of an excess derived from the measurement and classification of the lands, the gross beriz of which was advanced to Chuckrums 5,15,326, being an increase of Chuckrums 1,59,432 beyond the beriz of Fusly 1209, the first year of the acquisition, and the increase served as the fund whence to moderate the rents without diminishing the Revenue.

Viz. —
14 Estates below 1,000
and above 500.

54 do. from 1,000 to 1,500.
52 do. from 1,500 to 2,000.
57 do. from 2,000 to 2,500.
20 do. from 2,500 to 3,000.
6 do. from 3,000 to 3,500.
2 do. from 3,500 to 4,000.

342. The ultimate permanent Jumma the Collector proposed at 3,33,767 Star Pagodas—on this Jumma he had divided the District into 195 Estates or Zemindaries paying a Jumma between the extremes of 500 and 4,000 Star Pagodas.

343. Of these 121 Estates he recommended to be fixed permanently at a Revenue of	2,10,565	37	8
Seventy-four Estates were proposed to be rented for the two first years at the average beriz of six years, being	1,12,601	25	79
Making the Revenue for each of the two first years Star Pagodas...	3,23,167	21	7
The Revenue of the 3rd year, with an increase of 20 per cent. will be	3,25,287	22	34
Of the 4th year with the increase of 30 per cent	3,28,467	24	59
Of the 5th with the increase of 50 per cent or ultimate permanent rent.	3,33,767	28	44

344. The Collector was desirous that his scheme for the permanent Settlement, or, at least for a five year's lease of the division should be acted on forthwith, and that the necessary orders for the purpose should be immediately issued to him.

345. But as the report had been too recently received to admit of its receiving that deliberate and mature discussion which this part of the subject indispensably requires, and as the orders of the Honorable Court of Directors, as we believe, interdict the extension of permanent arrangements to any of the new acquisitions of the Company without their specific sanction of the proposed arrangements for each, we informed your Lordship that we meant to direct the Collector to continue for the present the Ryotwari assessment according to the Survey rates, and we submitted his Report on this occasion merely for your Lordship's more particular reference, if

From Mr. W. Garrow, dated 30th November, in Cons., 8th January.

necessary, with regard to the Survey which the Collector confidently affirmed to have been formed with a precision that would obviate much future trouble, and with a justice and moderation recognized by the people themselves.

346. The Report above recited is under the consideration of your Lordship in Council.

CANARA.

347. In compliance with the orders of your Lordship in Council noticed in our last General Report, we gave directions to the Principal Collector in Canara for the immediate continuance of the Export duty on grain in that Province; at the same time as none of his letters to us indicated the expediency of revoking the duty, as from the tenor of the correspondence of Lieutenant Colonel Munro whilst in Canara and of every subsequent communication on the subject, the policy of the revocation appeared to be questionable as relates to the welfare of the inhabitants, whilst with reference to the finances of the Company, it was calculated to occasion a considerable loss of revenue. We were induced to apply to the Collector for a report of these circumstances which, though appearing to exist to the degree of rendering such a measure necessary, he had entirely omitted to communicate for our information.

348. We deemed it to be our duty to submit the reply of the Collector for your Lordship's information—the great diminution of the usual export of grain from Canara was the ground upon which your Lordship considered it to be expedient to discontinue the duty; but the Collector expressly stated that this effect was produced, as explained particularly in our letter of 26th August last, not by the dearness, but by the scarcity of grain; that he considered this to have been only a temporary evil, and that he was convinced of the inexpediency of abrogating the duty at any time, excepting, perhaps, in case of famine at Bombay, or the adjacent country, when it might be proper, for the sake of relieving the distresses of the poor elsewhere, that the surplus produce of Canara should be procurable at the most reasonable rate.

349. With reference to the foregoing explanation, your Lordship in Council was pleased to resolve that if the previous orders regarding the abolition of the duty on grain exported from Canara had been carried into effect, the duty should not be immediately re-established; but, if otherwise, that the duty should continue to be levied until further orders.

From Government, dated 15th November, in Cons., 1st December.
To Mr. Read, 29th November, in Diary Cons., 1st December.
To Government, in Diary Cons., 2nd January.
From Mr. A. Read, in Cons., 15th December.

350. We communicated this resolution to the Principal Collector, and had the satisfaction of informing your Lordship in reply that the orders for discontinuing the duty were not promulgated.

351. We subsequently submitted to your Lordship in Council a letter from the Principal Collector reporting that the export Grain Trade was rising to its former level. The quantity of rice exported to the end of December, we were informed, exceeded three-fold the quantity exported to the same period of the last season, and shipping to the extent of two thousand tons and upwards was at that time receiving cargo at Mangalore—this, we thought, might be taken in proof that the depression which the Trade experienced during the two or three last years was by no means attributable to the duty, but to the temporary causes explained in our letter of the 31st October last.

To Government 12th, in
Diary Cons., 15th January.
From Mr. A. Read, in Cons.,
8th January.

352. The foregoing information afforded particular satisfaction to your Lordship in Council.

353. In submitting the Report of the Principal Collector in Canara on the Revenues of that Province for the late Fusly, we requested the attention of your Lordship in Council to the circumstance of the Territory ceded by the Company to the Rajah of Coorg including the only road by which the inhabitants of the Poodamally Maganie can transport their grain to the Sea Coast, thereby subjecting them to the payment of the transit duty levied by the Rajah.

See last General Report,
Paras. 496 and 497.

354. The amount of this levy being about 28 or 30 Pagodas could be of no importance to him, though felt as a hardship and inconvenience by the Bekul inhabitants. We therefore recommended to your Lordship that an application should be made to the Rajah through the Resident to induce him to relinquish this duty from subjects of the Company's Government; but the proposition appearing to have escaped notice, and the inhabitants having renewed their representation of the inconvenience, the Collector was induced to indemnify them for the amount levied in the last year which we submitted for your Lordship's approval, and at the same time repeated our former recommendation that the Rajah might be requested to discontinue the demand.

To Government, in Diary
Cons., 15th January.
From Mr. A. Read, dated 24th
December, in Cons., 5th January.
To Government, dated 12th,
Diary Cons., 15th January.

355. We were informed in answer, that the Resident at Mysore would be instructed to make an arrangement with the Rajah of Coorg for the relinquishment of the duty in question.

356. We informed your Lordship in our letter of the 31st July last that we had authorized the Principal Collector in Canara to distribute the sum of 6,000 Pagodas in aid of those inhabitants who should be found to have suffered distress in consequence of the unusual violence of the monsoon on that Coast, and that we had given orders to Mr. Read to extend that assistance if necessary.

See last General Report, Paras.
506 and 507.

357. Under these orders we were lately informed that he had advanced the further sum of 1,350 Pagodas, making the total disbursement Pagodas 7,350, which he entered in his accounts as extra Tuccavy, to be recovered on half in March and April next, and the other half in March and April 1808. The additional advance above stated was submitted for the sanction of your Lordship in Council.

From Mr. A. Read, in Cons.,
13th November.
To Government, in Diary
Cons., 17th November.

358. These sums having been disbursed exclusively in aid of Ryots, the Collector suggested that he might be permitted to relinquish the Shop and House tax of individuals of every class who should be proved to have been sufferers, and as the remission would afford relief to many of the poorer description of inhabitants without involving any considerable loss to Government, we recommended that it might be authorized.

From Government, in Cons.,
15th December.

359. Your Lordship was pleased to approve this proposition, and to sanction the aggregate amount disbursed in advances to those Ryots who had suffered from the effects of the inundation.

360. In a letter from the Secretary to Government bearing date the 26th September last, we received a transcript of different papers submitted by the Judge and Magistrate of Zillah Mangalore which were represented as having reference to the high price of provisions in that Zillah, and we were directed to state our sentiments respecting the measures proposed by Mr. Keate for affording relief to the inhabitants.

To Mr. A. Read, in Diary
Cons., 16th October.
From do, in Cons., 24th No-
vember.
To Government, in
Cons., 1st December.

361. Having judged it expedient to transmit these papers for the information and report of the Principal Collector, we received a letter from him on the subject, which we had the honor of submitting to your Lordship in Council.

362. It seemed that Mr. Keate's address was intended as an abstract disquisition concerning the best means of improving the general state of the markets, or rather of reducing the price of provisions, rice in particular, both to the foreign Exporter and Home consumer,—not that any inconvenience had been actually experienced by the dearth or scarcity of rice; for we observed on the contrary that rice had been usually cheap during the two last seasons, and that at the populous town of Mangalore, which must derive a considerable part of its supplies from distant places, it had been sold on an average of eight years at 22½ seers the Rupee.

363. It was comparatively high price of rice sold for exportation, viewed with the selling price in the bazaars, rather than the positive clearness of either that seemed to have attracted Mr. Keate's particular notice; and he argued that if an ample supply were provided for both purposes, this main necessary of life might be rendered cheaper than it now is or has usually been; by encouraging commercial intercourse with the interior he thought this object could be effected, and to that end suggested the granting to all who might bring their commodities from the country to weekly markets for sale, the privilege of purchasing a given quantity of Salt from the Depôts at the price paid by Government to the manufacture. We further suggested, in the event of objections to this experiment, that if the foreign demand for rice should at any time exceed the disposable produce so as to raise the bazaar price beyond a given sum, a prohibition should be laid on the exportation.

364. That the price of grain for exportation exceeds the price of that which is sold in the bazaars, the Collector explained to proceed in some measure from the loss to Foreign Merchants by any detention of their vessels and their impatience in general to conclude their bargains; it was also we observed in some degree attributable to the circumstance of those bargains being made with Agents or Middlemen, whose profits are to be added to those of the Farmer; that the price of grain both for exportation and home consumption is comparatively high is referable to several causes explained by the Collector, viz., to the great demand from Foreign Ports to the contracts entered into by Agents for the produce of Estates in the vicinity of the Coast, leaving little to be brought into the bazaars by the inhabitants—to the circumstance of the lands in South Canara being very generally mortgaged to these Contractors, and above all to the aversion of the people of Canara to quit their habitations and frequent weekly markets, a disposition to be accounted for in the nature of the climate, the scarcity of cattle, and other obstacles to free intercourse, with places remotely situated.

365. The plan proposed by Mr. Keate for inducing Farmers to resort with their grain to distant markets was, in our opinion, a mistaken principle of policy—their attention we observed would thus be diverted from their peculiar profession, and divided betwixt two objects, Agriculture and Commerce, each requiring a particular stock and a separate portion of the time and attention of the Farmer—thus he could not manage both so well as either, and one not prospering or failing, would materially injure the other—he thought it best, in such cases, to leave the people to pursue their own interest in their own way, as they are generally the best judges of it, and it would be impolite and unjust to force their inclinations.

384. With reference to the small decrease in the Sea Customs of Malabar, the Collector remarked, that it would have been considerably more than compensated had not an investment of Cardamums been procured and exported on account of the Company, which, otherwise, would have been liable to the Export duty. Hence he was led to enquire whether the Revenue Accounts ought not to receive credit for the amount chargeable as Customs on all articles, the produce of Malabar, exported on the Company's accounts, and adverting in particular to the considerable loss of revenue which would result from the abolition of the assessment on Pepper lands, he stated his opinion that, at the least, the Jumma or Land Revenue should have credit for a proportion of the duties on Pepper, the collection of which re-commenced agreeably to the orders of your Lordship in Council from the 1st January 1807.

From Government, 11th April,
in Cons., 28th April, 1806.

385. We observed to your Lordship that in a financial point of view, the mere adjustment of an account between the Revenue and Commercial Departments was a question of little importance, that it was interesting only as affecting the emoluments of officers employed in the respective Departments, and we therefore left it without further remark for the determination of your Lordship in Council.

386. We promised soon to address your Lordship on the subject of the most eligible mode of deriving the public Revenue from Pepper, whether by a Quit Rent on the ground, or a duty on the export, by either or both these means in conformity with the instructions communicated to us on that point on the 11th April last.

387. The last item to be noticed was that of Extra Revenue in which we observed an increase of Star Pagodas 2,403-10-14. In the following Abstract Statement we brought into one view the particulars of increase and decrease, as before separately explained, shewing a nett decrease to the amount of Star Pagodas 4,555-14-57, which result under the circumstances of the defalcation of Revenue from Customs, and of the large remission on lands cultivated with Pepper; we concurred with the Principal Collector in considering to be entirely satisfactory.

Abstract.

	Fusly 1214.		Fusly 1215.		Decrease.		Increase.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Jumma	5,37,010	17 39	5,40,324	49 79	...	...	...	...
Deduct Remission	4,120	0 74	11,900	12 39	...	...	...	...
Land Revenue	5,32,890	16 63	5,28,418	28 48	4,471	30 25	...	...
Licenses	22,097	21 3	23,806	8 75	...	...	1,708	29 72
Customs	52,343	37 65	49,149	13 27	4,194	24 36	...	...
Extra Revenue	4,457	34 42	6,860	2 56	...	...	2,402	10 14
Total	6,12,739	26 15	6,08,234	12 2	8,666	12 63	4,110	40 6
	Deduct Increase...				4,110	40 6		
	Nett Decrease.				4,555	14 57		

388. It was with great satisfaction we remarked that the District of Wynaad had at length re-appeared in the accounts of the Jumma bundy—the Revenue derived from it in the last year was indeed of no consideration in point of amount, nor did there appear to have been any other rule of assessment than the voluntary consent of the inhabitants—we perceived however that measures had been taken for establishing an assessment on regular but very moderate principles in the course of the current year, upon which subject the Collector promised a further communication; meanwhile we expressed our conviction that your Lordship would regard the maintenance of tranquillity at length so happily restored, as a consideration, superior in importance to that of obtaining from this remote and unhealthy Province, a Revenue which, we remarked, could never at the most, become an object of material consequence in the scale of the public resources of this Government.

See Enclosure No 7.

389. The further explanations which your Lordship was pleased to direct that Mr. Murdock Brown might be called upon to furnish, with regard to his acquisitions of landed property in Randaterra, the Principal Collector informed us had been received by him and would be communicated so soon as he should have completed a translation of the native accounts of the Pymash or Survey which he caused to be made of the five terrahs in pursuance of our orders.

We subsequently expressed to Mr. Warden our desire that this information may be communicated as soon as possible, and we informed your Lordship that, when received, we should have the honor of submitting it with our observations thereon to your Lordship in Council.

390. Mr. Warden took this occasion to communicate a proposal made to him by the Merchants of the sea-port Town of Ponany for securing the bank of the river on which the town is situated, with a substantial work of masonry to the extent of three-quarters of a mile. In aid of this undertaking they required an advance from Government to the amount of 3,000 Pagodas which it was proposed to reimburse by means of a toll to be levied on every boat and vessel clearing out of the river with cargo.

391. Ponany was represented to be a commercial town of considerable importance, and as the work proposed appeared to be essentially necessary to its security, we recommended to your Lordship that the Collector might be authorized to afford the aid required. It was calculated that the amount would be recovered in the course of three years, and Mr. Warden recommended that the toll should be continued two or three years longer in return for the outlay of the money: the Merchants themselves proposed that it should always continue under Regulations similar to those by which the anchorage duty is levied at the Ports of Cochin and Mahe.

392. Of the four Bridges authorized by your Lordship to be constructed in the Northern Division of Malabar, the completion of two had been already reported and sanction obtained for the expense incurred. The third Bridge we were informed, had since been completed for the sum of Star Pagodas 631-11-74, and the sum of Star Pagodas 251-18 expended on the 4th, which it was expected would be finished in the course of the present season. To these disbursements your Lordship's sanction was requested.

To Government, dated 19th,
in Cons., 19th December 1805.
From do. 15th February, in
Cons., 6th March 1806.

393. Having sometime ago received through the Principal Collector, a proposal from Mr. Murdock Brown to erect offices and warehouses for the collection of the Customs and the deposit of Merchandize at some of the principal sea ports in the Province, on the condition of his being allowed interest at the rate of 12 per cent. on the amount expended, we informed Mr. Warden, in reply, that if suitable buildings could not be procured in rent on moderate terms for the accommodation of the Custom Department at the stations where they were required, it appeared to us that it were preferable to erect them at the public expense than to accept the proposal of Mr. Brown, and we accordingly directed that, in the event above alluded to, he would cause the necessary plans and estimates to be prepared, and submit them for consideration.

From Mr. Warden dated 9th,
in Cons., 27th March 1806.
To Mr. Warden dated 30th
April, in Cons., 1st May 1806.

366. Mr. Read was disposed to think that the proposition of limiting a price at which the export of grain should cease might be adopted with advantage. We could not however entirely coincide in this opinion, since the operation of a duty we had no doubt would effectually answer this purpose.

367. The clearing of the Estates from their present incumbrances the Collector was of opinion would tend considerably to promote the freedom of the grain market by emancipating the Farmers from the oppressive engagements under which they labor—this indeed appeared to us a measure, if it could be conveniently effected by means of the aid of Government that would materially contribute to the relief of the people and the prosperity of the country; and we observed to your Lordship that were it not for the pressure of the numerous public demands on the finances of the Company at the present juncture, we should be induced to propose it for your Lordship's favorable consideration.

368. Upon the whole we were of opinion that the grounds of Mr. Keate's address to your Lordship were not such as require the adoption of any specific measures at the present period.

369. We were informed in reply, that an extract from our letter would be transmitted to the Judge at Mangalore, with information that your Lordship did not deem it expedient to issue further orders on the subject.

370. Under date the 12th ultimo, we submitted to your Lordship a letter from the Principal Collector in Canara recommending that in the event of Mr. Wilson being confirmed in the appointment of Judge and Magistrate which he at present holds, the Province might be divided as formerly into two parts corresponding with the jurisdiction of the Zillah Courts.

371. We entirely concurred in opinion with Mr. Read that a considerable expense would be saved to Government by this arrangement, without injury to the administration of the Revenue, which in this Province, we observed, was collected with peculiar facility; we therefore recommended the proposition to the attention of your Lordship in Council, and it was approved accordingly.

372. Under date the 20th December, your Lordship was pleased to transmit to us copy of a letter from the Government of Bombay, and to acquaint us that the request of that Government on the subject of transferring to its control the Forests in Canara had been acceded to by your Lordship in Council. The Principal Collector was in consequence instructed by us to take the necessary measures, in co-operation with the proper Officers of the Bombay Government, for carrying this resolution into effect.

MALABAR.

373. With the Report of the Principal Collector in Malabar, which, with that lately submitted to your Lordship from the Principal Collector in Coimbatore, did not reach us until the end of October, we closed our examination of the Settlements of the Revenues of the several Provinces under this Presidency for Fusly 1215.

374. As the general assessment of the lands in Malabar continues to be regulated according to the standard determined by the Commissioners for the Malabar year 1211, and restored by Mr. Richards in Fusly 1213, the Collector considered it to be sufficient to compare the Jumma of Fusly 1215 with that of the preceding year, and to explain the causes to which the variations exhibited by that comparison were attributable.

375. In Fusly 1214, the amount of the Land Revenue was Star Pagodas 5,37,010-15-59, to which being added to the Land Revenue derived in the last year (Fusly 1215) from Wynaad, and from an extended cultivation in other Districts amounting to Star Pagodas 3,314-25-20 the aggregate Land Revenue for Fusly 1215 was shewn to be Star Pagodas 5,40,324-10-79.

376. Of this sum there was a balance outstanding at the date of the Collector's Report to the amount of Star Pagodas 13,206-28-13, viz, Star Pagodas 1,300-15-53½ due by Mr. Murdock Brown for the five Deshams of Randaterra Star Pagodas 11,272-36-½ deficiency of Revenue from Pepper arising from the failure of the crop and low state of the market, as represented in the Collector's letter of the 7th, submitted to Government under date the 27th March last, and Star Pagodas 633-18-37½ due from destroyed, deserted or uncultivated Estates in Cotiote.

377. We observed on reference to the accounts for December that the balance due by Mr. Murdock Brown had not yet been liquidated—the two other sums amounting together to Star Pagodas 11,906-11-75 we remarked must necessarily be remitted, and we requested your Lordship's authority for that purpose.

378. The amount of remission sanctioned by your Lordship for Fusly 1214 was Star Pagodas 4,120-0-74, being less than the amount of remission for Fusly 1215 by Star Pagodas 7,786-27-1, but the excess in the Jumma of the last year being deducted to the amount as above stated of Star Pagodas 3,314-39-20, the nett decrease of Land Revenue in Fusly 1215 was reduced to Star Pagodas 4,471-20-61.

379. It was however worthy of notice that the amount remitted in Fusly 1214 was exclusively on account of waste and desolated Estates in Cotiote, whilst in the last Fusly, the remission on this account was Star Pagodas 633-8-37 only, the remainder being a deficiency of assessment on lands cultivated with the Pepper vine, the entire abolition of which assessment, as directed by the orders of your Lordship in Council under date the 11th April last, it was calculated would occasion a reduction in the Jumma of the current Fusly to the amount of 37,000 Pagodas.

380. Under the head of Licenses, there was an increase of Revenue in Fusly 1215 of Star Pagodas 1,543-31-59 derived chiefly from the Cardamums of Wynaad, the importance of this production as an article of commerce induced the Collector to limit the share of Government to four-tenths instead of six-tenths of the gross produce, as established by Major Macleod, a measure well calculated to produce the intended effect of promoting an extended cultivation.

381. The accounts under the head of Customs exhibited a decrease in Fusly 1215 of Star Pagodas 4,194-24-38, of which a proportion amounting to Star Pagodas 3,481-12-34 belonged to the Land Customs, and arose from a diminution of imports from the Coorg Territory, and from the circumstance of a considerable part of the Tobacco imported from Dindigul and Coimbatore, having been accompanied by Rowannahs exempting it from further duty.

382. By the order of your Lordship in Council the impost and internal commerce under the denomination of town duty had since been abolished, and the orders which were issued under your Lordship's authority establishing in Malabar a Monopoly of Tobacco similar to that obtaining in Canara, we were informed would lead to a considerable improvement in the Revenue hitherto derived from that article.

383. The decrease in the Sea Customs at the town of Cochin was explained to proceed from the diversion of its former Export Trade to the Port of Aleppy, the emporium of the Territory of Travancore. This circumstance, which at present it would seem impracticable to control, we were informed was likely to operate still further to the prejudice of the Trade of Cochin.

394. In compliance with these orders, the Collector furnished a plan for a Custom House at Calicut and Tellicherry, the cost of which was estimated at six hundred Pagodas each. By constructing them on a smaller scale, he remarked that this expense might be proportionately reduced; but as their estimated cost according to the plan submitted appeared moderate, we recommended that he might receive your Lordship's authority for disbursing the amount.

395. We await the orders of your Lordship in Council on the several points contained in the Report above cited.

396. By a letter and enclosures from the Principal Collector in Malabar submitted to your Lordship under date the 12th ultimo, we were informed that of the Dutch inhabitants of Cochin who are preparing to avail themselves of the permission granted to them by Government to proceed to Batavia, several stand in the situation of debtors or collateral securities for debtors to the Orphan College at Cochin.

397. It was remarked by the Assistant Collector that the bonds and accounts of the persons so situated might be forwarded to the Head College at Batavia, to whose authority the parties are ultimately amenable, but how far that measure might tend to exonerate the College at Cochin from its particular responsibility, or to endanger the safety of its funds, and consequently the interests of its wards, we professed ourselves incompetent to judge. Of this however we were assured that whether the persons in question were permitted or not to proceed to Batavia, they have no apparent means at present (besides the property mortgaged) of satisfying the demands of the College.

398. We were informed by your Lordship, in answer, that, from the circumstances which had been stated relative to the affairs of the Orphan Fund, it did not appear that the embarkation of the persons stated to be indebted to the Fund could be liable to affect in a further degree the interests of the Institution, but that it would rest with the persons vested with the management of the Fund, to adopt such precautions as they might deem necessary for extricating the property from the embarrassment in which it was apparently involved.

399. The letter from the Chief Secretary adverted to in the margin contains a detailed correspondence submitted by the Bombay Government regarding the supply of Timber from the Province of Malabar. We deem it sufficient in this place to remark that conformably with your Lordship's orders, the Principal Collector was directed to facilitate, by every practicable means the execution of the instructions with which he had been furnished by the Bombay Government.

SERINGAPATAM.

400. The correspondence with the Collector on the island of Seringapatam since the date of the last despatch has presented no subject of sufficient consequence to require insertion in this Report.

PRESIDENCY.

401. Our last General Report contained an account of the progress made in the appropriation of the ground on the South Beach to the construction of a range of public buildings, the expense thereof and other points connected with the arrangement.

402. On the 23th October last your Lordship in Council intimated to us your approbation of the manner in which the orders for purchasing the buildings in the Black Town for the purpose of forming a street at the back of the intended new buildings had been carried into execution by the late

Collector and authorized the arrangement concluded in conjunction with the Company's Solicitor for paying the purchase money for the land of which, the property was disputed with interest at 8 per cent when the claims should be finally adjusted.

403. Your Lordship in Council was pleased to approve the appropriation of one of the newly purchased buildings to the accommodation of the Cutcherry of the Collector, and sanctioned the disbursement of Star Pagodas 112-14-70 in repairing it.

404. The proposal of Messrs. Lantour and Co. to dispose of their houses in the Fort to the Company having been rejected by the Honorable the Court of Directors, your Lordship desired that the demand against them for the ground on which their buildings had been erected might be repeated.

405. Your Lordship was pleased to accept the offer of Mr. Anstruther's house in the Fort in part payment of the purchase money due from Messrs. Dalrymple and Greig, and desired that an adjustment might be made with them, valuing the house abovementioned at Star Pagodas 3,822.

406. Your Lordship in Council consented to postpone for a further period the demand upon Lieutenant Fraser; but deemed it to be proper to desire that that gentleman might be called upon to state at what period it would probably be in his power to discharge his engagement.

407. As the late Collector was of opinion that Messrs. Parry and Lane were entitled to remission of one-third of the price fixed for the ground on the South Beach in consequence of their relinquishment of other parcels of ground to meet the wishes of Government, your Lordship in Council authorized the adjustment of the demand upon them on this principle.

408. Your Lordship in Council concurred in our opinion that the Collector by whom the arrangements above noticed were carried into execution was entitled to the commission on the sales, and desired that it might be paid to Mr. Ogilvie as the purchase money should be realized.

409. Your Lordship was pleased to accede to the proposal of Collah Singanah Chetty, and to desire that instructions might be issued to the present Collector for carrying the arrangement into effect in the manner suggested by Mr. Ogilvie. Your Lordship in Council also desired that the Collector might be instructed to conclude an arrangement with the other Native Merchants for the spot of ground for which they had applied.

410. These instructions were duly communicated to the Collector.

411. In the same letter was communicated your Lordship's approval and confirmation of the Jumabundy of Madras for Fusly 1215, amounting to Star Pagodas 1,24,981-2-18. Your Lordship also approved the directions issued by us for the removal of the Arrack Shops in Zillah Chingleput, which were considered to be so near to the Presidency as to prejudice the Revenue derived from that source under the superintendence of the Collector of Madras.

412. Under date the 19th November we received from the Collector of Madras an Abstract Statement of old and current balances outstanding at the period of his taking charge, whereof we observed that the end or part was due on account of Quit Rent for gardens held under Company's grants and subscription for the support of the Fencible Corps.

413. That we might be enabled to address your Lordship on this subject, we directed the Collector, in reply, to furnish detailed statements shewing the amount outstanding against each individual and the period whence due. We also directed him to furnish a similar statement of the balances

due in the Arrack and Toddy Department, with a full explanation of the circumstances under which they had accumulated, and of the extent to which there might be a prospect of recovering them.

414. These several statements we had lately the honor to submit for the information of your Lordship, whose orders we requested relative to such compulsory process as should be thought necessary with respect to those who refused to pay the sums due on account of Quit Rent, being from Fusly 1212 to Fusly 1215 and up to the 30th November 1806 Star Pagodas 4,809-11-11 and on account of subscription for the support of the Fencible Corps to the 31st December 1806 Star Pagodas 4,642-25-57. With regard to the balance on account of Toddy and Arrack, the Collector being unable to furnish the information desired, we reserved the consideration of its recovery to a future opportunity.

415. We were informed in answer that your Lordship in Council had considered it to be advisable to consult the opinion of the Company's Law Officers regarding the legal measures which it might be proper to take for recovering the arrears due for Quit Rent and for the subscription to the support of the Fencible Corps.

416. In his letter of the 19th November above noticed, Mr. Murray adverted to the case of certain individuals who were represented by his predecessor to hold land in Tondiarpettah at an excessive rate of quit-rent.

417. As from the testimony both of the late and present Collector, it appeared that the land is Salt marsh of little or no value, and that the occupants had incurred an unprofitable expense in attempting to render it productive, we could not refuse our support to the proposition that the rate of Quit Rent might be reduced from one and a half to half a Pagoda per Cawney. We observed, therefore, that with your Lordship's permission, we should recal the grants which had been issued in order that others might be substituted for them, unless it should be deemed sufficient to certify on the back of the existing grants the circumstances and the authority under which the quit-rent was reduced.

418. Your Lordship concurred in the proposed reduction of Quit Rent, and was of opinion that it would be sufficient to certify the reduction on the grants which had been already issued.

CUSTOMS.

419. In compliance with the orders of your Lordship in Council communicated to us under date the 20th September, we directed the Collector of Government Customs at the Presidency to place himself under the orders of the Board of Trade, and issued instructions to the Collectors of the several Maritime Districts for transferring the Department of Sea Customs at the Subordinate Ports to the charge of the Commercial Residents together with the establishment hitherto maintained for conducting the duties of that Department. We likewise furnished the Board of Trade with such information as appeared requisite, acquainting them at the same time that should any question of difficulty arise in the course of future management, every elucidation would be afforded which the records of the Revenue Department might serve to supply.

420. Having thus complied with the tenor of your Lordship's instructions, we begged permission to remark that there were three Districts to which no Commercial Residents stood appointed, viz. Nellore, Zillah Chingleput and the Southern Division of Arcot—we were likewise uninformed of the

arrangement which it was proposed to adopt for the collection of the Sea Customs in the Talook of Nizampatam annexed to Guntoor and at the Town of Pondicherry; also, whether it were your Lordship's intention that Mr. Murdock Brown should be relieved from the charge of the Sea Customs in Malabar to which he was specially appointed.

421. We were informed in answer that the circumstances stated by us respecting the collection of the Customs in the Districts where there are no Commercial Residents, and in the Province of Malabar, would be proper for the consideration of the Board of Trade, to whom the details of the arrangement for the future management of that branch of Revenue had been entrusted.

422. On the foregoing subject we transcribe the following Extract of a letter from the Board of Trade lately transmitted for our information.

423. Having taken the subject into consideration, we beg leave to recommend to your Lordship in Council the following arrangement for the collection of the Customs at the Sea Ports subject to this Presidency.

Ganjam.	The Deputy Commercial Resident at Ganjam.		
Vizagapatam.	The Commercial Resident at Vizagapatam.		
Ingeram.	Do.	do.	at Ingeram.
Nardapora.	Do.	do.	at Maddapollam.
Masulipatam and Guntoor.	Do.	do.	at Masulipatam.

The Collector Mr. Travers, for the present under our orders, until it can be ascertained if it is practicable for the duty to be undertaken by the Commercial Resident in the Ceded Districts.

Ongole and Nellore.	The Collector of the Government Customs at the Presidency.		
Jaghire.	The Commercial Resident at Cuddalore.		
Pondicherry, Cuddalore and Porto Novo.	Do.	do.	at Negapatam.
Tanjore, Trichinopoly, Nagore and Negapatam.	Do.	do.	at Ramnad.
Ramnad.	Do.	do.	at Tinnevely.
Tinnevely.	Do.	do.	at Tinnevely.

424. We are induced to recommend that the collection of the Customs in Malabar may be continued under the charge of Mr. Murdock Brown; as we observe his appointment to that office has received the sanction of the Honorable the Court of Directors, and as it is stated that his extensive knowledge of the Commerce of that Coast renders him peculiarly well qualified to conduct the duties entrusted to him. For the same reasons, we beg leave to suggest to your Lordship in Council that the collection of the Customs in Canara may be also entrusted to Mr. Brown,* but in the event of its being ascertained that this extension of Mr. Brown's charge cannot be adopted without prejudice to the Service, we recommend that they may be continued with Mr. Read the present Collector.

425. Previously to passing a decision on the suggestion of the Board of Trade for extending the superintendence of Mr. Murdock Brown to the charge of the Sea Customs of Canara, we were informed that your Lordship was desirous of our opinion whether that arrangement would be expedient upon which we have thought it advisable to address the Collector, and shall submit our sentiments on the point referred so soon as his answer shall have been received.

SALT.

426. Our letter to your Lordship's address under date the 13th September last, contained a detailed Report of the success which had attended the establishment of the Salt Monopoly in Fusly 1215, besides embracing other subjects connected with that arrangement.

See last General Report, Paras. 787 to 802.

427. Your Lordship's orders in reply to that letter were received under date the 28th October, whence we learnt that our Report had afforded entire satisfaction to your Lordship in Council, as it appeared that the expectations which were formed on the introduction of the Monopoly had been fulfilled, and that while a very large augmentation of Revenue had been secured to Government, no new burthens had been imposed on the inhabitants of these Territories.

From Government, in Cons., 17th November.

428. The temporary distress which was experienced from a scarcity of Salt in the Zillah of Ganjam, as noticed in our Report, was considered to have been satisfactorily shewn to have arisen from the mistaken conduct of the late Collector in the mode of disposing of the Salt, not from the operation of the Monopoly, and the measures proposed by the General Agent for reducing the price of the article to its proper level in the Districts of Tanjore and Trichinopoly appeared to your Lordship in Council to be well calculated to answer the end proposed.

429. The difficulties which were stated to embarrass the delivery of Salt in the river of Bengal, we were informed, would be made the subject of reference to the Supreme Government.

430. Your Lordship in Council was well pleased that the necessary arrangement had been made for introducing the Monopoly of Salt in the Provinces of Malabar and Canara, desired that the system might be established with the least practicable delay in those Provinces, and that the Collectors might be authorized to carry into effect the measures proposed by them for compensating the Proprietors of the Salt Pans for the Salt delivered to Government.

431. Your Lordship in Council authorized the purchase of the numerous small Depôts belonging to the Proprietors at the expense of Star Pagodas 1,832-0-78 agreeably to our suggestion, and desired that a few commodious buildings might be erected in the vicinity of the pans.

432. Your Lordship was pleased to sanction the establishment of servants employed in the Salt Department by the Principal Collector in Malabar at an expense of Star Pagodas 80-36 per month, and was also pleased to authorize the establishment required by the General Agent in his own department amounting to Star Pagodas 120 per mensem.

433. Under date the 1st November, orders were received from your Lordship in Council relative to the transfer of the Salt and Sea Custom Departments to the superintendence of the Board of Trade, and directing that we would issue orders for carrying the same into immediate effect, and take the necessary measures for affording such information as might be required by that Board or by the Officers acting under their authority with respect to the public resources thus committed to their charge.

From Government, in Cons., 13th November.

434. Your Lordship's orders for the transfer of the Sea Custom Department had been previously received and complied with, and we informed your Lordship that we should lose no time in fulfilling the further orders then communicated for the transfer of the Salt Department.

To Government, in Diary Cons., 17th November.

435. As this arrangement had been adopted without any previous communication with us as to its expediency, the obtrusion of our sentiments on the subject might perhaps we thought be considered as supererogatory, we deemed it however to be our duty to submit a few observations on the arrangement, and the consequences which we were apprehensive might result from it, and we requested your Lordship to receive them as dictated by the purest motives of public duty and zealous regard for the general interests.

436. By the letter addressed to the Board of Trade of which we were furnished with a copy, we observed that your Lordship had been induced to adopt this arrangement in order that Collectors might be enabled to devote their whole time and attention to the management of the Revenue and the protection of the people.

437. We begged leave with all deference to observe that in the scale of a Collector's general duties, that of administering this particular branch is comparatively easy and familiar; it certainly, we observed, is not such as to interfere with the due performance of his other Revenue duties, nor did we perceive that it could contract his means of affording protection to the people, admitting this to be his peculiar province.

438. On the other hand, it appeared to us that several reasons might be advanced in support of the expediency of continuing the immediate control over the Salt Department in the hands of the Collectors. Salt, we observed, is properly a branch of the Land Revenue. Between the manufacture of Salt and the cultivation of Grain there is an immediate connection, both are performed on this coast by the Ryots or cultivators of the soil—one at an interval, when attention and labor is not absolutely necessary to the other.

439. Hence subjecting the cultivators in their capacity as Salt Manufacturers to the authority of Commercial Residents, and in their capacity as cultivators of Grain to the authority of Collectors, we conceived must necessarily generate a collision of authorities which, whilst it might eventually be injurious to the land as well as to the Salt Revenue could not in any way conduce to a successful result.

440. It is true, we remarked, that an arrangement similar to that proposed by your Lordship obtains in Bengal with respect to the Salt Department. But in Bengal circumstances are also widely dissimilar.

441. Salt is not there as it is in this Peninsula, manufactured generally by the cultivators of the soil; it is prepared by an artificial process and by means of Molungees, a class of people of whom, we believe, this is the sole occupation. It is also in Bengal an article of import as merchandize stored in golahs or warehouses, and its disposal by wholesale is a transaction purely mercantile.

442. On this coast the superintendence of the manufacture and sale of Salt has invariably been part of the duties delegated to the local Officers of Revenue—the experience they must thence have derived must be presumed to render the continuance of the system of management through their means the most efficient, as it is surely the most economical—the investigations necessary to be prosecuted into claims for compensation to several descriptions of people in consequence of the Salt Monopoly can best be accomplished through the medium of the Subordinate Officers of this department; whilst the signal success which had attended the plan of administration suggested by us and successfully conducted through their agency appeared to us to render a change, the event of which may be doubtful an inexpedient innovation.

443. It appeared moreover worthy of remark that to several situations where Salt is largely manufactured and sold, no commercial servant is attached; but if their appointment was general even throughout the country, their duty is more local and stationary than that of a Collector, whose movements and functions are in a manner ubiquitary.

444. The Collectors possess superior means of maintaining communication with all parts of the country. Through the medium of their servants they are enabled to receive information of the clandestine transit or manufacture of Salt, to ascertain the selling prices at places remote from the Pans, to alleviate any exorbitance of demand, and to judge when and in what degree the Monopoly price may admit of being raised without lessening the consumption or proving oppressive on the people.

445. If again the Commercial Residents in consequence of this new duty were to be itinerant, which they should be in view to efficiency; this we observed would induce allowances for tent equipage or for travelling charges, which with comparatively larger establishments than those of Collectors and the proposed Commission would considerably enhance the expense, without inducing, as we apprehended any proportionate advantage.

446. Having stated to your Lordship the foregoing principal objections which appeared to us as likely to militate against the proposed plan under the idea that some of them might not have occurred to your Lordship's considerations, we concluded by assuring your Lordship that we should readily afford every information in our power to the Commercial Department and be at all times entirely disposed to co-operate with them for the successful establishment of the new arrangement.

447. We were informed in answer that your Lordship had paid great attention to the arguments which we had urged for continuing the Salt Department under the superintendence of the Board of Revenue, and that your Lordship had been pleased for the reasons stated to resolve that the intended transfer of that department to the charge of the Board of Trade should not be carried into effect.

448. Under date the 23rd August last, your Lordship transmitted to us copy of a letter from the British Envoy at Goa, containing a proposal tendered by a Mr. Pereira for supplying Salt on account of the British Government, upon which your Lordship desired our sentiments.

449. Having communicated with the General Agent, we were informed that a mode of supply suggested by the Subordinate Collector (who had been deputed to Goa,) and which was then in force, was likely to prove considerably more advantageous than that of Mr. Pereira, and we accordingly recommended that it might be continued until experience should shew whether it were eligible or otherwise.

450. We were informed by your Lordship in answer that the mode of supply suggested by the Subordinate Collector had been communicated to the Envoy at Goa. The detail of the plan adverted to will be found in the enclosure of the letter from Mr. Harris noted in the margin.

451. By a letter from the General Salt Agent submitted to your Lordship under date the 30th November last, we had the satisfaction to observe the complete success which had attended the plan of supplying Bengal with Coast Salt exclusively on permit, and by the Native shipping. It appeared that the required supply which was limited to 800,000 maunds had been accidentally exceeded by 37,360 $\frac{1}{2}$ maunds, but we informed your Lordship that such orders had been issued as would prevent the exportation of any further quantity.

452. Thus we remarked the benefit that was anticipated to result from this scheme, not only to the Proprietors of the country shipping, from the mere profits of the trade, but to the country in general from the return cargoes of Grain in the present juncture of scarcity would be most happily realized.

453. In reply to the foregoing communication that the quantity of Coast Salt required by the Bengal Government within the year 1806 had been accidentally exceeded, we were furnished with copy of a letter from the Supreme Government dated 30th September, whence it appeared that the

demand had been extended from eight to ten lacs of maunds within that year, and we were informed that as a larger importation than usual would probably be required in consequence by the Bengal Government in the current year, it was expedient that the means of meeting such eventual increase of demand should be provided for by extending the manufacture.

454. A communication to this effect having been made to the General Salt Agent, he recommended that the quantity for the supply of Bengal in the year 1807 might be taken for the present at ten lacs of maunds, and that instructions might be sent to the several Collectors for regulating the manufacture and exportation accordingly.

455. We signified to Mr. Harris our approval of these suggestions, and conveyed to him directions for commencing the manufacture and exportation as soon as possible; but as it appeared probable that the great failure in the produce of Bengal Salt in the last year might render necessary a further importation from the Coast than that which had been suggested by the General Agent, we requested that information might be communicated to us by your Lordship in Council as early as might be practicable of the precise demand of Coast Salt for Bengal within the year 1807, so as to enable the General Agent to take measures for the manufacture, and the shipping proprietors for the exportation of the full quantity before the season should be too far advanced.

456. We intermediately received a letter from the Secretary to Government in the Revenue Department dated 28th ultimo, transmitting copy of a letter from the Chief Secretary to the Supreme Government and of its enclosure, and communicating the desire of your Lordship in Council to receive our sentiments on the best mode of increasing the exports of Coast Salt to Bengal for the year 1806 to the extent of ten lacs of maunds conformably with the instructions therein contained.

457. To this we replied that we had already reported to your Lordship the measures taken with a view to an extended exportation of Coast Salt to Bengal within the present year, and that should the supply proposed in our previous letter adverted to be deemed inadequate, the General Agent would be directed in a communication being made to us to that effect, to provide by every means in his power for the exportation of a further quantity.

458. Observing by the letter of the Board of Trade at Calcutta enclosed in the foregoing address from the Secretary to Government, that the total imports of Coast Salt into Bengal on the 13th December last for the year 1806, including the further quantity expected to arrive were stated at little more than seven lacs of maunds, being upwards of a lac of maunds short of the quantity stated in the General Agent's letter of the 30th November last to have been actually exported, we were not without apprehension that so considerable a difference between the statements of imports and exports might have arisen from some illicit traffic clandestinely carried on by the Exporters; we were aware it might be partly owing to the non-arrival then of some of the cargoes actually shipped; but, as it was of great consequence to ascertain the true cause of the apparent defalcation, we recommended the subject to the careful investigation of the General Agent.

459. The Honorable Court of Directors in a letter dated 9th April last (of which we were furnished with an extract) having adverted to the diminution of imports of Coast Salt into Bengal on permit in the year, 1803-4 we referred your Lordship in answer to our Report under date the 25th October 1805, on perusal of which we doubt not that the Honorable Court will consider the subject to have been fully explained.

460. Under date the 14th instant, your Lordship was pleased to transmit to us copy of a correspondence with the Board of Trade on the subject of exporting Salt from this Presidency to Bengal on European or Native Vessels proceeding to Calcutta for cargoes of rice.

From the Chief Secretary, in Cons., 19th February.

461. Your Lordship in Council having approved the suggestions of the Board of Trade, we have desired the General Salt Agent to ascertain the extent to which the Collector of Madras may be enabled to provide for the estimated demand, the periods and proportions at which the Salt will be ready for delivery and at what price, inclusive of average, and any extraordinary expense which it may be necessary to incur in the preparation of new pans for extending the manufacture.

To Mr. Harris, in Diary Cons., 23rd February.
3,000 garces.

462. It being proposed that the Salt be shipped on the Company's account, subject to the restrictions of the Salt Regulations, we have desired Mr. Harris to ascertain and report to us at what rate it can be delivered at the Salt Golahs, inclusive of freight, carriage, manufacture and every incidental charge.

463. We have likewise informed Mr. Harris that if the Collector of Madras should be unable to provide in due time the whole quantity estimated to be required, the deficiency should be supplied from the nearest pans under charge of the Collector in Zillah Chingleput, to whom in that event we have directed that orders similar to the above may be despatched.

464. We subjoin an Abstract Comparative Statement of the Revenue derived from Salt in Fuslies 1215 and 1216 up to the 31st December as lately furnished by the General Agent.

From Mr. Harris, in Cons., 19th February.

Comparison of Fuslies 1215 and 1216 up to the 31st of December in Nett Revenue from the Salt Monopoly.

MONTHS.	Nett Revenue in Fusly 1215.			Nett Revenue in Fusly 1216.			Increase.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
July...	4,394	8	11	12,620	12	46	...	...	...
August ...	10,002	16	24	49,522	18	40	...	...	...
September ...	43,067	11	4	43,438	5	31	...	...	...
October ...	31,589	30	17	25,145	31	7	...	...	...
November ...	29,908	18	7	16,134	11	27	...	...	...
December ...	38,483	25	15	28,937	10	37	...	...	...
Total...	1,56,545	24	78	1,75,798	5	28	19,252	22	30

465. A copy of the above document has lately been submitted for your Lordship's information, as we considered that it might be satisfactory for your Lordship to be enabled by the present despatch to state to the Honorable Court of Directors that the Salt Revenue continues to equal and even to exceed the amount received within the same period in the preceding year.

466. We added for the information of your Lordship in Council, that the largest sales and payments are generally made in the remaining six months of the year.

To the Chief Secretary, in Diary Cons., 25th February.

BETEL AND TOBACCO.

467. In a letter from the Chief Secretary to Government under date the 22nd November last, we were informed that your Lordship in Council having taken into particular consideration the difficulties which at present attended the establishment of an increased tax on Betel and Tobacco throughout the Provinces under this Government, adverting at the same time to the unfavourable state of the weather, and to the probability of an almost general failure of the crops of the season, it appeared to your Lordship in Council to be improper that the inconveniences to which the inhabitants might probably be subjected from that cause should be aggravated by an enhancement in the price of the articles of Betel and Tobacco.

From the Secretary to Government, in Cons., 21st November.
For the details regarding this plan.
See last General Report, Paras. 678 to 702.

468. Your Lordship in Council accordingly resolved that the orders which were issued for levying an increased duty on these articles should be suspended in the several Provinces, with the exception of the Province of Canara, where the advanced price did not appear liable to objection, and with the exception of the Province of Malabar, if we should be of opinion that an additional assessment on the articles in question might be collected in that Province without hardship.

469. Your Lordship in Council desired that we would furnish orders on this subject with the least practicable delay to the several Collectors; and we were informed, it would be proper that an arrangement should be immediately made for redeeming the licenses which might have been issued under the former orders for the sale of Betel and Tobacco.

470. Your Lordship in Council further desired that these orders might be issued in the form of a Proclamation, specifying the particular reasons under which the collection of duties on the sale of Betel and Tobacco were for the present suspended.

471. Conformably with the foregoing resolutions we revoked the orders previously issued for the establishment of an exclusive sale of Betel and Tobacco, and furnished the Collectors of those Districts wherein licenses had been already issued with instructions to redeem them without delay, to make up the accounts of receipts and disbursements connected with that arrangement, and to report the result for our information. We likewise transmitted to the Collectors the form of a Proclamation to be published by them, notifying the orders of your Lordship in Council and the humane considerations upon which they were founded.

Circular dated 25th, in Diary Cons., 27th November.
Circular dated 25th, in Diary Cons., 27th November.
Proclamation in a Minute on letter from Government dated 22nd, in Cons., 24th November.

472. From the operation of these orders, we excepted the Provinces of Canara and Malabar, to which we did not consider that they are applicable, and we also judged it expedient to defer communicating with the Collectors at Seringapatam, Cuddalore and Pondicherry on the subject, until favored with your Lordship's decision upon the following point of reference.

473. Although the orders of your Lordship in Council of the 28th June directed the establishment generally of an exclusive sale of Betel and Tobacco, yet as the town duty on these articles had proved very productive at Seringapatam, we thought it better that it should continue, and therefore did not communicate any orders respecting the new plan to the Collector at that station. For similar reasons, discretionary authority was granted to all the Collectors to continue the duty at some of the most considerable towns in preference to the introduction of an exclusive sale, provided they should judge the measure to be advantageous, and, under that authority, it was continued at the towns of Cuddalore and Pondicherry, where it produced in the last year about 9,000 Pagodas.

In Cons., 21st July.
To Government 8th, in Cons., 8th May.

474. With the exceptions here stated, the recent orders went to suspend the collection of any Revenue from the articles of Betel and Tobacco, and whether these should continue to be exceptions, or whether the suspension shall be rendered general was the question upon which we requested your Lordship's decision.

To Government, in Diary
Cons., 1st December.

475. Your Lordship in Council was pleased to approve the reasons which we had stated for excepting the towns of Seringapatam, Pondicherry and Cuddalore from the operation of the orders for suspending the collection of duty on Betel and Tobacco, but your Lordship in Council deemed it to be proper to observe that the extreme unfavorableness of the season might render it expedient that the Tax levied on these articles at the two last mentioned stations should be regulated with great moderation. With this observation your Lordship in Council left to our discretion the amount of the assessment to be levied on the articles of Betel and Tobacco at Pondicherry and Cuddalore.

From Government, in Cons.,
2nd January 1807.

476. On the supposition that your Lordship's orders above quoted for suspending the exclusive sale of Betel and Tobacco were founded solely on the prospect of a very adverse season, the Collector in Zillah Masulipatam judged it to be expedient to delay their publication as well because the price of grain and other necessities of life was little higher than at the same period of last year, and was not likely to rise, as that all the difficulties which first opposed the introduction of the Tax, and which now been surmounted, would be liable to recur with double force on its re-establishment. For these reasons the Collector thought that unless it were the intention of Government to relinquish the Tax altogether, it was unnecessary and inexpedient that the orders adverted to should be carried into execution.

From Mr. Fraser, in Cons.,
8th December.

477. Aware that some other considerations weighed with your Lordship in issuing those orders besides the humane desire of relieving the anticipated distresses of the people, we repeated our directions to the Collector for suspending the exclusive sale by licenses which had been established throughout the District; and with respect to the town and pottah of Masulipatam, where a duty continued to be levied, although the mention of this place was omitted in our letter of the 30th November above adverted to, we directed that no change there for the present take place.

478. In addition to what was stated in our letter abovementioned on the subject of continuing the duty where already levied, we had to observe that if it should be resolved by your Lordship to abolish that duty, the impost levied on the articles in question on account of the Bazaar Fund must also cease.

To Government, in Diary
Cons., 11th December.

479. In answer to this reference, we were informed that the directions issued by us for suspending the abolition of the duty on Betel and Tobacco in the town and pottahs of Masulipatam, and for carrying that measure into effect in the other parts of the Zillah were approved by your Lordship in Council.

From Government, in Cons.,
2nd January.

480. The account of receipts and disbursements connected with the arrangement for resuming the licenses which had been issued, will, when completed be submitted for your Lordship's information.

INDIGO.

481. By the orders of your Lordship in Council conveyed in a letter from the Chief Secretary to Government under date the 2nd November, we were directed, with reference to a representation on the subject from Lieutenant Colonel Cullen, to state our opinion as to the propriety of limiting the construction of Indigo works in the neighbourhood of those belonging to that officer.

In Cons., 6th November.

482. Colonel Cullen had not stated explicitly the persons or description of persons of whose interference he complained; it appeared, however, that the works to which he alluded were about to be erected without the previous permission of your Lordship or the knowledge of the Collector, and it was therefore to be inferred that the ground upon which they were to be situated was the private property of individuals, as no occupation of public lands could take place without authority.

483. We stated our opinion that it would not be just that individuals, whether European or Native should be precluded from building within their own gardens or on other land their private property, nor could they we thought, with reason, be prohibited from purchasing the Indigo leaf or any other commodity offered to them for sale.

To Government, in Diary
Cons., 17th November.

484. We observed, however, that in the event of any applications being received for land at present unoccupied in the vicinity of Colonel Cullen's Works, it would rest with your Lordship in Council to grant it under such stipulations as might be considered expedient consistently with the encouragement due to that gentleman's undertaking.

485. Your Lordship concurred in our observations on the representation of Colonel Cullen, to whom, we were informed, that they had been accordingly communicated.

From Government, in Cons.,
15th December.

486. Under date the 25th September last, we forwarded a letter to your Lordship's address from Monsieur L. Estache, residing at Negapatam, with the permission of Government, requesting that he might be allowed to establish an Indigo Manufactory in that neighbourhood and to purchase the plant from the inhabitants who might be desirous of cultivating it upon such terms as should be reciprocally agreed upon.

To Government, in Diary
Cons., 29th September.
Enclosure in letter from Mr.
Wallace, dated 19th, in Cons.,
18th September.

487. We observed that the object of Monsieur L. Estache's request did not extend to the occupation of land beyond the small space required for the construction of the necessary buildings; but whether the recent orders of the Honorable Court of Directors were meant to discourage altogether the occupation of land by Europeans for public purposes, and whether permitting foreigners to establish manufactories of this description within our own territories were compatible with the policy of Government, were questions which we deemed proper to leave for the determination of your Lordship in Council.

488. We were informed in reply, that on consideration of exemplary conduct and misfortunes of Monsieur L. Estache, your Lordship had been pleased to acquiesce in his application.

From Government, in Cons.,
1st December.

489. In a letter from the Secretary to Government under date the 29th November, we were required to state whether there were any objection to compliance with an application from Mr. Thomas Parry to be permitted to occupy a small spot of waste land in the vicinity of Gingee for the purpose of erecting Indigo Works.

In Cons., 15th December.

490. Although we considered the cultivation of edible grain to be by far the most politic and profitable mode of employing the industry of the agricultural class of the people, inasmuch as a greater proportion is thereby produced of the means of human subsistence, the population and consequently the prosperity of the country more directly and effectually promoted; yet, as your Lordship on other occasions had been disposed to encourage the growth of Indigo, through the agency of Natives, we observed that, with your Lordship's permission, we would instruct the Collector to assign to Mr. Parry the small space of ground for which he had applied, subject to the condition of its being appropriated to this sole purpose, and that we should at the same time direct him to furnish an account of the measurement and boundaries as prescribed by Section V. Regulation XIX, 1802, in order that the necessary certificate might be prepared.

To Government, in Diary
Cons., 22nd December.

From Government, in Cons.,
th February.

491. In these propositions your Lordship in Council con-
curred.

SALTPETRE.

492. Under date the 12th ultimo, we submitted for the information of your Lordship in Council copy of a letter lately addressed by us to the Board of Trade with reference to a letter from the Superintendent of the Manufacture of Saltpetre, in which he requested our orders as to the propriety of shipping a quantity of Saltpetre for the Presidency under the circumstances of danger referred to therein.

To Government, in Diary
Cons., 15th January 1807.
Dated 17th, in Diary Cons.,
18th December.
From Mr. Anderson, in Cons.,
15th December.

493. As the Saltpetre provided through the agency of the Superintendent might be considered to form part of the Company's Commercial dealings, and as the Board of Trade, to whom it was always consigned, could best regulate the extent and periods of supply, it seemed to us advisable that the Superintendent of the Manufacture should be placed entirely under the authority of that Board, and we accordingly recommend the measure to your Lordship.

494. Your Lordship in Council having been pleased to adopt our recommendations, the Superintendent has been instructed to confirm in future with the orders of Board of Trade, and such of our records as have reference to the duties of his office have been arranged for the information of that Board, to whom has also been transmitted the latest letter from Mr. Anderson reporting on the arrangements made for the provisions of the annual supply of Saltpetre for the ensuing season.

From Government, in Cons.,
5th February.
To Mr. Anderson, in Diary
Cons., 16th February.
To the Board of Trade, in
Diary Cons., 12th February.
Dated 15th, in Cons., 25th
January.

COCHINEAL.

495. In a letter from the Governor in Council to the Board of Revenue under date the 2nd December 1797, orders were given for the purchase of whatever quantity of Cochineal should be brought in from the District and tendered for sale, at the rate of 2 Rupees per pound for the best, and 1 Rupee per pound for the second sort the price at which, purchases of Cochineal had been previously made averaged 1 Pagoda per pound.

496. From the above period until lately we had continued to receive such quantities as had been tendered at the foregoing rates, and issued passes exempting it from duty on importation. A memorandum of the quantities purchased and transferred to the Board of Trade in the several years was submitted for your Lordship's information.

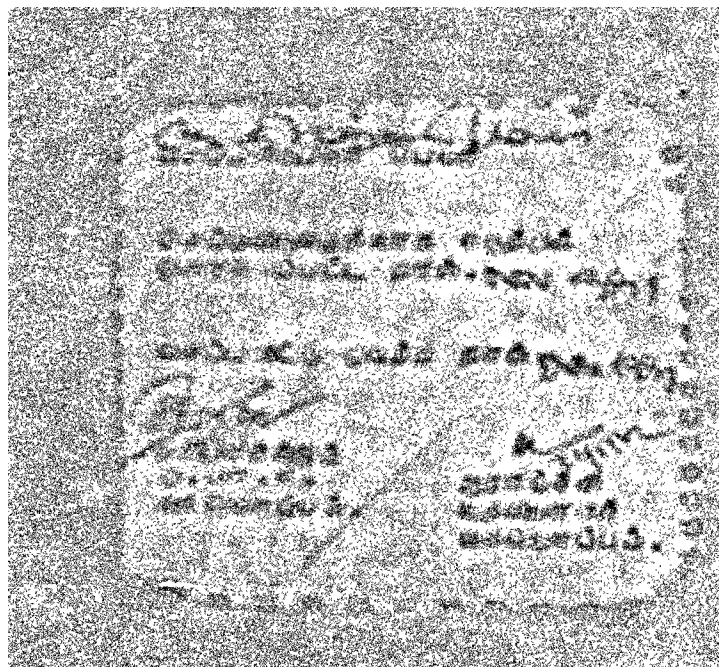
Vide Enclosure A. entered in
a Minute of Board, in Cons.,
30th October 1809.

497. Conceiving, however that this duty belonged more properly to the Commercial Department, we requested to be relieved from it. We were informed in reply that the subject would be referred to the consideration of the Board of Trade, and we observe from a subsequent communication, that the purchase of Cochineal is to be continued at the usual price, and under the authority of that Board, until the decision of the Honorable Court of Directors on a question referred to them relative to its value in the Europe Market shall have been received.

To Government, in Diary
Cons., 3rd November.
From Government, in Cons.,
1st December.
From the Chief Secretary, in
Cons., 29th January.

STATIONERY.

498. On examining the General Indent of Stationery supplied to the Revenue Department in the last year, we remarked a very considerable variation in the quantities of the same article required by the several Collectors, and after making due allowance for the relative extent of their several duties, the extremes in some articles appeared to be so great as to exclude belief of due attention having been paid to the quantities actually required.



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was expressly enjoined, that from this ratio, without an explanation of the most substantial reasons, they must not deviate.

7. In the 199th paragraph, however, of the Board's Report to Government of the 3rd September 1799, it was premised that a departure from the foregoing rate of assessment might be requisite, particularly in the Vizagapatam and Ganjam districts, where upon a principle of policy, the demand should be reduced below the actual competency of the Zemindars.

8. That portion of the accounts which is applicable to Ganjam was founded on an average of Collections made during the eight years immediately preceding 1788, the Committee considered them to be in general authentic; that those furnished by the Zemindars themselves, excepting Gumsur, were certainly undervalued, and keeping in view the important duty of "not misleading where they could not inform," they declared them to be as complete as under great disadvantages, could be obtained.

9. Two-third parts of the gross valuation of this Province according to the accounts of the Committee of Circuit, amount to Rupees 7,89,279 or 2,36,366 Star Pagodas.

10. Conceding that this valuation when taken, was as nearly correct as the nature and difficulties of their investigations admitted, yet when we contrasted it with the amount of the Revenue since realized, when we adverted to the difficulties of collecting that amount and to the enormous Balances which had accrued, we did not hesitate to pronounce the rule of assessment alluded to above to be utterly inapplicable to the present capacity, and adverse to the future prosperity of this Province.

11. Whatever be the causes of this deterioration—whether the baneful effects of mutual jealousies and feuds among the turbulent Rajas of this Province—the desolating consequences of the famine of 1790 and 91—a declension of the price and export of grain and manufactures—or an inherent defect in the Revenue economy, containing in itself no operative principle of improvement, we do not presume to decide—certain it is that the Revenues have considerably diminished.

12. Referring to the state of the Province and its capacity of improvement, the late Board of Revenue thought, and the Collector was also of opinion, that the fair dues of Government must be relinquished if the permanent rent be immediately fixed. Mr. Cherry, therefore, proposed that a Settlement for five or ten years should be concluded with the Zemindars as introductory of that system; we could not but consider this proposition as palliating an evil which should be at once radically remedied, as protracting a reform which ought immediately and effectually to be introduced; since the experience of 34 years demonstrated with irresistible force, the delusion of further experiment in hopes of acquiring a maturer knowledge of the country, whilst the existing state of that country exhibited irrefragable evidence of the inefficacy of measures of temporary policy, the inexpediency of wringing from the unwilling landholder the uttermost rent he can afford to pay diminishing instead of augmenting the interest he would otherwise naturally feel in improving his own lands, and repressing instead of encouraging his attachment and allegiance to the State. We moreover considered this district from physical and political causes as combining other important views, paramount to stipulations for realizing its just Revenue to Government, and although its political situation had undergone a change by the late annexment of the Cuttack Province to the British dominions, still we thought conclusive arguments might be drawn from the natural strength of the country, its extreme insalubrity and the turbulent disposition of the Zemindars, to evince the expediency of fixing, without delay, a reduced and unalterable demand, so moderate as to leave them with ample means of comfort, to excite their cheerful industry, to secure their attachment, or at least to induce a voluntary subordination which force of arms has hitherto been unable to compel.

13. Under these considerations, we recommended the immediate introduction of permanent rents, and observed that, although the assessment which we proposed for each Zemindary, should on a comparison with the accounts or receipts of former years, appear to be inadequate, we trusted it would be considered as much as, with a prudent regard to the circumstances we have stated, should be made on the Zemindars.

14. In our deliberations on this subject, we had in view the difficulties that might ensue, in the event of any of these tributaries falling into arrears, and endeavoured inasmuch as depends on the assessment merely, to render a contingency of this nature unlikely to happen. The names of the Zemindaries, their possessors, and the amount of the assessments which, under the principles already stated, we recommended for each, are contained in the following Statement.

Names of the Zemindaries.		Names of the Zemindars.	Number of Villages as stated by the Committee of Circuit.	Proposed rent by the Board for permanency	
1		2	3	4	
1	Gumsur	Dannujayab Banje	501	20,000	0 0
2	Daracoota	Juggansuth Sing	127	7,142	36 0
3	Hantgur	Hurry Chunder	223	13,714	12 0
4	Vizianagur	Balabadra Deo	110	5,714	12 0
5	Pretabgherry	Chundra Munnee Deo	48	1,142	36 0
6	Tuslah	Narrain Soor	33	342	36 0
7	Pauloor	Gazinder	9	342	36 0
8	Hoomah	Kristna Chunder Santerow	71	1,265	30 0
9	Berowdy	Mehurtah	47	1,000	0 0
10	Suringhy	Hurry Chunder	107	9,714	12 0
11	Chegutty	Rajendra Deo	30	571	18 0
12	Jerradah	Santarow	75	1,142	36 0
13	Burraghur	Ragoonath Sing	32	1,571	18 0
14	Surghur	Saina Soonder Sing	55	714	12 0
15	Sourdah	Conjoobara Sing	14	142	36 0
16	Eurasin	Neshink	90	4,000	0 0
17	Mundesaw	Rajamunnee Deo	138	17,142	36 0
18	Moherry		182	5,428	24 0
19	Calicoote		58	2,000	0 0
20	Jellandra				
Total...			1,870	101,685	30 0

15. Having thus stated the general principle which guided us in proposing the Settlements on the Zemindaries, and shown the amount of each, we proceed to notice certain points relative to particular Zemindaries which were referred for your Lordship's decision. The first of these related to the Zemindary of Vizianagur, the Zemindar of which, Balabadra Deo, we observed, being entirely under the control of his father Monee Deo, his payments, as might be expected, had been so irregular and deficient, that of the Jumma settled for the last Fusly 25,000 Rupees he had paid only Rupees 17,989, leaving a balance of Rupees 7,011.

16. In consequence of the improper conduct of Monee Deo, the former Zemindar of Vizianagur, Government thought fit in the year 1792 to put him in confinement at Ganjam, whence he effected his escape in the year 1800, and carried off with him his son Balabadra Deo; as, however, it was the intention of Government that the Zemindary, forfeited by the misconduct of Monee Deo, should be conferred on the son, who voluntarily surrendered himself shortly after; the Board recommended, and Government was pleased to confirm his re-instatement by Proclamation. These circumstances we thought it necessary to recapitulate, as Mr. Cherry expressed an opinion that the Revenue, whatever its amount, would not be regularly paid, while the influence of Monee Deo prevailed.

17. Similar to the situation of the Vizianagur Zemindar was that of his cousin Chundra Monee Deo, the accredited Zemindar of Pretabgherry, and his conduct had been nearly the same; the Zemindary was in fact entirely under the authority of his father Jugganaut Deo, who disposed of every thing at his pleasure and employed the signature of his son only in the transactions with the Sircar: his payments for the last year had also been less than half the demand on him, which was Rupees 22,000, the receipts only 9,992, leaving a balance of 12,000 Rupees.

18. Jugganaut Deo was accused in the year 1796 of having been accessory to the death of his Pauter Baira Mahapanter, and it appeared by his own confession that he had placed the Pauter under strict confinement, in consequence of which and of harsh treatment, he died: Jugganaut Deo was therefore imprisoned at Ganjam, and Government determined that the Zemindary should be conferred on the next heir. Jugganaut Deo escaped from confinement in 1800, and took refuge in the Gumsur country, though without joining the rebels then in arms or apparently fomenting the disturbance that harassed the Province.

19. This forbearance on the part of Jugganaut Deo was followed by overtures of submission, and as his long confinement, nearly seven years, appeared to be sufficient atonement for a crime not completely substantiated against him, the Board recommended Jugganaut Deo for the pardon of Government, and that he should be re-instated in the Pretabgherry Zemindary, provided he surrendered himself unconditionally. With these terms, he did not think proper to comply, and he remained in undisturbed possession of the Zemindary; the lenity of Government towards this man, so far from exciting him to dispositions of moderation and submission, seemed to have hardened him in resistance as if not sufficiently culpable in withholding his tribute, and resisting the reasonable orders of the Collector, he had presumed to threaten with insult or punishment the servants sent to him by Mr. Cherry, a conduct so unwarrantable would, we presumed, be considered as disqualifying him from all concern in the management of the Zemindary. He conferred the title of Zemindar on his son, who was not, however, confirmed in the Zemindary by any public authority.

20. The two Zemindaries of Calicoote and Jellantara being similarly circumstanced, we noticed them together and submitted to your Lordship's consideration the following particulars respecting them. These Zemindaries were assigned to the Sircar for the purpose of liquidating the balances that had accrued against them and remained under Kha's management, the former for a period of 29, and the latter of 12 years. The Zemindars, meanwhile, were allowed for their subsistence the possession of a small Jaghire within their respective Zemindaries free of assessment.

21. The assignment of the Calicoote Zemindary took place long anterior to the establishment of the Board of Revenue, but was continued by their orders in consequence of the large amount still outstanding against the Zemindar, which was not discharged during the time the country continued under the management of the Company, the balance due on the date of our Report being Rupees 1,11,142.

Letter from Board of Revenue.
To the Chief and Council of Ganjam, dated 23rd.
Binary to Cons., 26th August 1790.

22. The Jellantara Zemindary was taken under the management of the Company's servants in consequence of the minority of the Zemindar Rama Chendra Deo, and as the Sonna Patcha, then in rebellion against the Government, had possessed himself of authority in the country in 1791, it was assigned in the name of Rama Chendra Deo to Government for five years, for the payment of the balances due from it, and under date the 15th July 1797, Government, at the recommendation of the Board of Revenue, and with a view to extinguish in the Sonna Patcha, all hopes of again possessing the country, was pleased to grant a Sunnud of Investiture to the young Zemindar. The Balance due from this Zemindary at the date of our Report was Rupees 37,485.

23. The small amount collected from those Zemindaries, notwithstanding the length of time they had been in their possession, established in our opinion that they must have been either mismanaged, or, in a greater degree than the rest, exposed to the various evil influences which have operated the deterioration of the Province. This consideration, at the same time that it laid claim to the justice of Government for restoring the Zemindaries to the respective claimants, unencumbered by arrears, evinced the propriety of making the future assessment light.

24. The situation of Moherry, a Zemindary included in the Havelly lands, we considered such as to its claim being brought to your Lordship's particular notice. The last Rajah of Moherry, Narrain Deo, married the sister of the Chegutty Zemindar, the present Rani, named Crooshna Peria Maha Deo. The Rajah was murdered in the year 1786 by his own brothers Sone Deo and Madje Deo. As he left no heir and the perpetrators of the murder being of course excluded from the succession, the Zemindary escheated to the Sircar. At the recommendation, however, of the Chief and Council at Ganjam founded on the policy of conciliating the inhabitants of the country, Government was pleased in the year 1786 to recall the Rani from Chegutty where, after the death of her husband, she had sought an asylum, and confirmed her in the possession of the Zemindary by a Sunnud in the usual form.

25. The terms under which the Rani was appointed were, that she should discharge the whole Balance due from the Zemindary, being on the 1st October 1785, Rupees 39,397, and an annual tribute of Rupees 45,000; these conditions she punctually fulfilled under the suretyship of Corsajee Lalla, to whom, with the knowledge of Government, the country was sub-rented for five years, and on his murder by Sona Deo in 1790, Narasurwanjee, the brother of Corsajee, was continued in his situation, for the remaining period of the rent.

26. On the expiration of this agreement in the year 1791, the Board of Revenue recommended the resumption of the Zemindary and incorporation of it with the Havelly, though the cowl of Government granted only five years before was in the possession of the Rani, who, as we have observed, faithfully performed every stipulation made with her at the time of her appointment; the proposition being approved by Government, the Rani was dispossessed of all authority in the Zemindary, and a pension settled on her of Rupees 12,000 which she continued from that time to receive.

27. The reasons assigned for divesting the Rani of the rights she derived under the Sunnud of Government chiefly were, that she had not taken any share in the management of the country, but lived in retirement at Berhampore; that her refusing to give up the Zemindary was attributable to the importunities of her brother the Chegutty Raja, whose son she had adopted as her successor; that her appointment originally and the confirmation of it by a Sunnud had alone been induced by the critical situation of the District, since it had not been customary to confer Zemindary rights on widows of Zemindars, and that Moherry from its level situation and intersection of the Havelly lands, might conveniently be incorporated with them.

28. In their orders to the Collector, for carrying this measure into effect, the Board further remarked that as it had been resolved to resume the Zemindary on account of the Company, no remonstrance on the part of the Rani should delay his execution of their orders; that the retirement in which she had constantly lived, her total inexperience in public affairs, added to advanced age left little doubt of her acquiescence, and that it must be an object of special care with him to prevent influence of pernicious advice from those whose disappointed ambition and views of dictate resistance to the measure.

To the Collector of Ganjam,
dated 30th March 1801.

29. A more prudent determination marked the conduct of the Rani; she passively submitted to the degradation which Government superseding its Sunnud of Investiture had made to follow her late advancement to rank and authority, still she did not relinquish her claim, but strongly urged it to Mr. Brown as submitted by him to the Board in the year 1801. The peculiar circumstances of the Rani's case disposed the Board to a favorable attention to her claims and proposals, but the final consideration of it was deferred until the general subject of disqualified landholders should be before them. Mr. Brown contradicted what had been said of her advanced age, declaring that the Rani was not far beyond the prime of life. The Board called on him for further information on this point, and in consequence he transmitted copy of the horoscope of her birth preserved in the Pagoda at Berhampore, showing her to be then only 35 years of age.

30. We stated these facts at some length that your Lordship might, from the circumstances attending the transaction that had taken place regarding this Zemindary since the death of the Raja Narain Deo, be enabled to determine whether it should be restored to the Rani, or sold as divided into estates:—the claim of the Rani appeared to us to derive more, especially from the cowlie granted by Government in her favor, than from any inherent right she had been considered to possess as widow of the late Zemindar, though were the question to be determined by the Hindu Law of Inheritance, now admitted to efficient operation by the Regulations of Government, we thought her right would unequivocally be established, since the wife, by that law, succeeds to the possessions of her husband, if deceased without male issue; in preference even to brothers, and by the laws lately promulgated for the better government of these territories, females, *whom the Government may deem competent to the management*, are not precluded from succeeding to the estates of which they may be the heirs. In Mr. Brown's opinion also, the admission of her claim was congenial to the wishes of the country, and the sentiments of the Zemindars, and he thought no measure would more effectually impress them with a favorable opinion of the justice of Government.

31. The son of the Chegutty Zemindar whom the Rani was said to have adopted, had died, and she had, we understood, in contemplation to select as her heir the son of the present Zemindar of Jerradah, nephew to her late husband. We stated, therefore, that should your Lordship's determination constitute Moherry a Zemindary, we thought it might be advisable, as calculated to prevent the intrigues of other relations, and maintain the peace of the country to secure the reversion to this boy, by sanctioning the act of adoption, should the Rani continue disposed in his favor.

32. The reasons which recommended great moderation in the assessment of the Zemindaries did not generally apply to the Havellies. On comparison, however, with the Revenue that had hitherto been derived from them, and considering that all future improvements must result from the means and exertions of the proprietors themselves, we were of opinion, that the permanent Jumma proposed by Mr. Cherry for the several estates into which the Havellies had been divided was too high.

33. To us it appeared that the Collector had not made an adequate allowance for subsistence and charges of management, and we therefore in general deducted ten, and, in some cases, twenty per cent on this account from the permanent assessment submitted by him. Our proposed assessments, however, seldom fell much below the average receipt of sixteen years and frequently the following statement shows the permanent assessment recommended by us in several instances, compared with that proposed by the Collector.

Numbers.	Names of the Pergunnahs.	Numbers.	Names of the Estates.	Total extent of lands.		Average Jumma of 16 years.	Total Jumma to be paid in perpetuity by the Proprietors as proposed by the Collector.			Jumma recommended by the Board in perpetuity.		
				No. of Villages.	Foodgrain or wet grain land.		Rs.	As.	P.	Rs.	As.	P.
1	Barwah	1	Barwah	4	5,120	6,648	9,455	15	1 1/2	8,500	0	0
2	Montreddy	2	Montreddy	8	3,185	10,744	7,638	11	4 1/2	9,035	0	0
3	Coerlah	3	Sonnaperam	12	4,257	10,349	7,763	5	2 1/2	11,000	0	0
4	Aska	4	Coerlah	7	4,037	6,426	5,170	12	6 1/2	5,500	0	0
5	Hingillee	5	Aska	3	4,891	8,139	5,118	5	1 1/2	5,261	0	0
6	Terristann	6	Coomauree	13	3,746	7,156	6,032	11	6 1/2	6,864	0	0
7	Bawanchoye mutah	7	Hingillee	4	3,661	7,131	6,073	3	4 1/2	6,500	0	0
8	Bawanapore mutah	8	Wodia Ganjam	15	4,357	7,168	3,018	8	4 1/2	2,000	0	0
		9	Bawanchoye	2	1,960	4,639	2,670	4	0	3,540	0	0
		10	Bawanapore	13	7,490	7,347	4,773	7	7 1/2	5,500	0	0
Total...				77	42,714	75,685	57,655	3	9 1/2	63,890	0	0
Star Pagodas...											16,514	12 0

35. A further sum, we observed, would be received by the Sircar on account of Sea and Land Customs, Salt and Abkary, but as the principle of administering these branches of Revenue would in future very much differ from that which had hitherto obtained, it was not possible to state the exact amount.

36. The Balance due from the several Zemindaries amounted to Rupees 13,03,305 which according to the general principles of the permanent Settlement, was to be written off to Profit and Loss, and we accordingly suggested that the specific sanction of your Lordship in Council should be given for that purpose. In the sum above stated the balances of Fusly 1213 were not included, and we submitted to your Lordship the propriety of making the payment of them a condition of delivering to the Zemindars the Sunnud-i-Milkout-Istimrar and of declaring that if not fully discharged within such period as might be fixed on, the Zemindary should be liable to assumption on making the usual Malikana allowance to the Zemindar.

37. In our Report on the permanent Settlement, we submitted the Jumma and Kistbundy as formed by Mr. Cherry for the current Fusly 1213, the amount of which as follows, has received your Lordship's sanction.

Jumma of Fusly 1213 for the Zemindaries...	...	..	Rupees	325,193
Do. do. do. for the Havellies including Moherry	...	...	do.	143,762
Rent of the Pergunnahs held by Captain Evans.	...	..	do.	93,941
Total.....				5,62,896

38. The expediency of introducing the permanent system of Revenue and Judicature into the Province of Ganjam, your Lordship considered so fully and admitted that the question which remained for immediate consideration appeared to be narrowed to the amount of the assessment which, under all circumstances, it might be advisable to establish as the permanent demand of Government upon the Zemindars.

39. Your Lordship was pleased to express an entire approval of the distinct view we had taken of the former history of Ganjam, comparatively with the actual resources of the Province, and the concurrence in the principle by which we had been guided in it, that the causes of jealousy and anxiety, by which the Province had been so

should be removed, to the extent that it was practicable, by fixing without further delay, the amount of the Revenue in perpetuity, and by excluding the prospect of future change. This consideration, therefore, induced your Lordship to sanction the immediate introduction of the permanent Settlement of the Province, and the amount of the assessments on the Zemindaries and Havelly estates as proposed by you.

40. From the general arrangement, however, your Lordship thought proper in concurrence with our opinion to exempt the Zemindaries of Vizianagar and Pretabgherry under an impression that the ascendancy which had been acquired by the rebel Munee Deo and Jugganaut Deo over the affairs of those Zemindaries was such as to preclude the possibility of entering at present, into any defined arrangement with regard to them. Your Lordship was therefore of opinion that the condition of these Zemindaries forbade the immediate introduction of a permanent Settlement approving nevertheless the principle of assessment which we had proposed for them and authorizing the establishment of it as soon as the influence, of the rebels, at present existing, should cause to operate.

41. Under a particular consideration of our reference on the subject of the Zemindaries of Jellantara and Calicoote, your Lordship entirely concurred in the justice and expediency of restoring those Zemindaries according to our recommendation to the respective claimants.

42. With regard to Moherry, your Lordship did not consider it expedient to scrutinize the motives by which Government might formerly have been actuated in sequestering that Zemindary, after having granted a Cowle of Investiture to the Ranees of the former Zemindar, but as she had faithfully performed every stipulation required at the time of placing her in possession of the Zemindary, your Lordship was of opinion that a proprietary right was thereby conferred which did not appear to have been superseded by any circumstance whatever, and your Lordship was accordingly pleased to direct that the Zemindary should be offered to her at the rent we had recommended.

43. Agreeing also in our opinion that the intrigues of the relations of the family might be obviated by the adoption on the part of the widow of the nephew of her late husband, to whom she appeared favorably disposed. Your Lordship further directed that the Collector should be enjoined to use his endeavours to impress on the mind of the widow a sense of the expediency of this arrangement.

44. In conformity to the principles which had been observed in other Zemindary Settlements, your Lordship authorized the entire remission of the Balances due from the Zemindars of Ganjam previously to the commencement of Fusly 1213, amounting to Star Pagodas 372,372 40-10, but your Lordship was of opinion with us that the Zemindars should be required to discharge their engagements for that Fusly previously to issuing the permanent Sunnuds, and to desire that instructions to that effect might be communicated to the Collector.

45. The conclusion of your Lordship's letter related to the orders to be given to the Collector to explain to the Zemindars with care and precision the nature of their engagements under the perpetual settlement, to satisfy them of the advantages they would derive under it, and especially to make apparent the causes which prevented the including in these benefits the Zemindars of Vizeanagar and Pretabgherry.

To Mr. Cherry, Diary to
Cons., 9th July.
From do., in Cons., 20th
August.
Government, Diary to
Cons., 3rd do.
Government, Diary to
Cons., 1st September.
From do., in Cons.,

46. Our orders on the several points connected with the permanent Settlement have been transmitted to Mr. Cherry who has reported the acquiescence of the Zemindars in the term proposed. We have also informed your Lordship that the sale of the Havelly Estates had taken place, and produced a premium of 38½ per cent on the permanent assessment, and we have requested that a Sunnud-Milkcut Istimrar may be prepared for each.

47. We had the honor, under date 27th ultimo, to submit a correspondence with Mr. Cherry reporting the seizure of Kimmedy Jugganaut Deo; previously to stating particulars we considered it necessary to request your Lordship's reference to the following information, respecting him, extracted from our records. Jugganaut Deo is the brother of the late Zemindar of Kimmedy Guzzapetty Deo and possessed that Zemindary until the year 1780, when for reasons which do not appear on our records, and on the expediency and justice of which the Chief in Council at Vizagapatam in 1792 declined giving an opinion, Jugganaut Deo, was dispossessed and Guzzapetty re-instated in the Zemindary on condition of fixing a monthly allowance to his brother of 600 Rupees. This however, was very irregularly paid, and in the year 1792 being reduced to distress he quitted Vizagapatam where he had resided several years in a private manner, and took refuge with the refractory Zemindars of the Ganjam district. This conduct exposed him to much suspicion, but he shortly after surrendered himself to the Collector at Ganjam, and at the recommendation of the Chief in Council, he was permitted to reside at Vizagapatam, and his pension, defrayed by Guzzapetty Deo but paid from the Company's Treasury, was increased to 1,000 Rupees a month. In consequence, however, of Guzzapetty having fallen into arrears, this sum was at the recommendation of the Board in 1797 again reduced to a monthly allowance of 600 Rupees.

48. At Vizagapatam or at Chicacole Jugganaut Deo remained from this period until the year 1799 when disturbances having arisen in the Kimmedy district, it was deemed expedient to send Guzzapetty Deo, and his younger brother Durga Rauze to Masulipatam, a measure which appears to have created in Jugganaut Deo a hope of recovering possessions of the Zemindary: he accordingly left Chicacole, and excited the Vessoys or Hill people to take up arms for the maintenance of his pretensions. We deemed it proper to observe that, in the correspondence which took place between him and the Collector, Mr. Scott, he attributed the cause of his flight to the fear of being made a prisoner at Masulipatam with the rest of his family, but that his subsequent conduct rendered this assertion suspicious, as he opposed the detachment which entered the Kimmedy country under Colonel Fotheringham and even attacked the camp in the Sobalia Pass at the head of the Peons belonging to the Hill Chiefs. His letter to Mr. Scott enclosed in one addressed to the Board by that gentleman on the 25th May 1799, shows that whatever were his motives in leaving Chicacole, he was then resolved to establish by force his claims to the Zemindary which he said "if not conferred upon him, he would certainly bring to pass what he was determined to do,"

Vide General Report, dated
para ————
To Government, 30th April
1799.
Diary to Cons., ————
whereby a threat of hostility was obviously conveyed and the Board were therefore induced to recommend to Government the publication of a reward for his apprehension. The Collector was accordingly authorized by his Lordship in Council to offer 10,000 Rupees for the delivery of his person to the Officer Commanding the Detachment.

49. Colonel Fotheringham having succeeded in restoring tranquillity to the Kimmedy country, Jugganaut Deo abandoned by the Vessoys was forced to flee. He retired first to Ganjam and afterwards, as appears from his own representation to Mr. Cherry, to the Cuttack country where he has since remained, without attempting to renew disturbances.

50. Under date the 16th July we received the first of the above letters from Mr. Cherry, informing us that he had received a letter from the Sourajah Zemindar proposing to deliver up the person of Jugganaut Deo, and claiming the amount offered for his person in the year 1799. The Collector also stated, that though he considered his apprehension very desirable, he had thought himself at liberty to promise the reward until confirmed by our further orders. Doubt thus expressed, we concluded his not being aware that the reward had been

the express sanction of Government, and we accordingly referred him to the proclamation published on the occasion, and directed him that on the receipt of our letter to inform the Zemindar of Souradah it would be paid on the Collector's receiving charge of the person of Jugganaut Deo.

51. Your Lordship will have observed in the second letter from Mr. Cherry that intimation to this effect was accordingly conveyed to the Souradah Zemindar, but as he appeared to hesitate in sending down Jugganaut Deo, the Collector apprehensive lest he might escape, considered it expedient to send a party of Peons under the command of Letchmanarsoo, Sirdar, to apprehend him in the Village of Serampilly, belonging to the Souradah Zemindary, where he resided. This party succeeded in making him prisoner, and the Collector considered him entitled either to the whole or the greater part of the reward offered, and accordingly transmitted statements of the two modes in which he proposed that the distribution should be made.

52. Considering the conduct of the Souradah Zemindar on this occasion and the circumstances under which the capture of Jugganaut Deo, within his Zemindary, was effected, advertising to his having given immediate intimation to the Collector of the arrival of Jugganath Deo at Souradah, and to what is stated by the Zemindar in his Arzis Nos. 7, 8, and 9 to account for having detained him for some time at that place, as also to his precaution against escape by depriving Jugganaut Deo of his horse and palanquin, we were of opinion that the whole reward offered by the proclamation should be paid to the Souradah Zemindar, who though wishing perhaps to obtain terms for his relation, we had no doubt, intended to deliver him to the Sircar.

53. Under the favorable mention, however, made by Mr. Cherry of the conduct of the Peons, we recommended to your Lordship that some remuneration should be granted to them, and requested that your Lordship in Council would be pleased to determine its amount. We wait the orders of your Lordship in Council on this subject, as well as in respect to the disposal of the person of Jugganath Deo; at the time of his capture, property to the amount, as estimated by the Collector, upwards of 1,000 Rupees was found in his possession, which Mr. Cherry has lodged in the Company's Cash Chest until your Lordship's orders for the disposal of it shall be received.

54. Under date 17th August, we received a letter from the Chief Secretary to Government enclosing copy of a letter from the Honorable Court of Directors, dated the 15th February 1804, and containing your Lordship's orders that we should report whether, in the progress of further consideration respecting the affairs of Ganjam, any evidence had appeared to establish a direct charge or to convey a distinct ground of crimination against the proceedings of Mr. Snodgrass, while Collector of this District. We observed to your Lordship in reply that our Report, dated the 7th October 1802, on the management of Mr. Brown, contained his statement of the progress made in investigating the allegations against Jugganaut Deo, the principal servant of his predecessor, and that having succeeded to a certain degree, in substantiating against him undue receipts of money, he proposed to refer the matter to judicial enquiry on the establishment of a Court of Justice in the Province. We informed your Lordship that since the date of that letter, we had not received any instructions from Government upon the subject, and that no question connected with the conduct of Mr. Snodgrass while in charge of the district had subsequently been agitated.

55. To the other points contained in the letter referred to, we informed your Lordship should have the honor to reply when we had obtained the information necessary to

ATTACHMENT OF LANDS.
From Mr. Cherry, in Cons.,
2nd August.
To do., Diary to Cons., 6th
August.
From do., in Cons., 30th
August.
Advertisement, Diary to
Cons., 3rd September.
From Mr. Cherry, in Cons.,
16th April.
To do., Diary to Cons., 19th
April.
From do., in Cons., 15th
June.
Do. do., do., 25th do.,
To do. Diary to Cons., 28th
June.
From do., in Cons., 12th
July.

56. A portion of the Womarivelly estate in the Chicacole Division of this Zillah has been advertized for sale on account of arrears which accrued in the last Fusly and a portion of the Poorshottapooram estate has been placed under attachment, because the Proprietor, Rungadapah Ranga Row has thought proper to withhold the dues of Government on the plea that the Pollam of Sodaveram should form a constituent part of that estate, although expressly separated from it at the period of the sale. This point remains to be decided by the Zillah Court which has lately been established.

57. A late letter from your Lordship in Council communicated to us the appointment of Mr. F. A. Robson to be Collector of the Zillah Ganjam.

58. Since the date of our last Report, the undermentioned disbursements have been made by the Collector of this District.

DISBURSEMENTS.	
From Mr. Cherry, in Cons., 27th February. To Government, Diary to Cons., 16th March. From Government, in Cons., 9th April. To Mr. Cherry, Diary to Cons., 12th Do. Vide last General Report, dated 20th February 1804, pages 54, 55, & 56. From Government, in Cons., 27th February. From Government, in Cons., 5th March. From Mr. Cherry, in Cons., 2nd July. To Government, Diary to Cons., 23rd August. From Government, in Cons., 20th September. To Mr. Cherry, Diary to Cons., 24th September. From Mr. Cherry, in Cons., 13th September. To Government, Diary to Cons., 20th September.	Estimated amount disbursed by the Zemindars of Turlah and Mundesan in opening the Roads and clearing Jungles authorized by Government under date 24th March to be repaid to them ... 602 36 0 Arrears of Pensions due to Tribesmen sanctioned by Government on the 11th February... 10,559 29 30 Hire of a house for the accommodation of the sick men of the Sibbendy Battalion sanctioned by Government, under date 18th February S. Pagodas 4-12-0 per month or per annum... 51 18 0 Disbursements in aid of the cultivation and for the repair of tanks in the Havellies and assigned Zemindaries authorized by Government, under date 8th September. ... 3,814 12 0 Estimated expense of a bridge to be erected between Ganjam and Chetterpora submitted to Government, under date 17th September S. Pagodas..... 577 24 30

59. The total Jumma of Ganjam and Chicacole for Fusly 1213 including every item of Revenue, was Star Pagodas. ... 279,674 0 55
The collections within the Fusly amounted to Star Pagodas. ... 246,067 32 55
leaving a balance due on the 12th July of Star Pagodas. 33,606 10 0

ZILLAH VIZAGAPATAM.

60. Under date 24th March last we reported to your Lordship the death of Tadah Aunnam Rauze, Zemindar of Tadah and Paunchapentah, and that he was succeeded by Mullapah Rauze, his only son, a child about five years of age. No other casualty has occurred amongst the Zemindars whose estates compose the Zillah of Vizagapatam, and we have the satisfaction to add that it has not hitherto been found necessary to attach any of their lands, either on account of arrears of Revenue or to satisfy the demands of private creditors.

61. Under date the 22nd September 1803, we brought to the notice of your Lordship in Council a claim preferred by Narrain Rauze, Zemindar of Vizianagram to five villages which had been included in the estates into which the 1st Division of Vizagapatam had been divided, and which for reasons stated to your Lordship in Council, by the Special Commission had been sold previously to a decision having been passed on the right of Narrain Rauze.

62. On an investigation of the above claim, a remission of the produce of the villages during the period the Zemindar had been deprived of his right, and the re-payment of the purchase money was recommended by us and adopted by your Lordship, as stated in the 51th paragraph of our last General Report. That adjustment, however, was made to the end of Fusly 1211 only, under an idea that the permanent Settlement would have been introduced for Fusly 1212. This expectation, however, not having been realized, and Narrain Rauze having paid the revenue of the villages for the latter Fusly also, preferred a claim to the remission of his payment, which being well founded, we submitted in our letter to your Lordship of the 1st ultimo, and requested authority to remit to Narrain Rauze the sum of Rupees 9,000, being the medium annual produce of the five villages in question. We have not as yet been honored with your Lordship's orders upon the subject.

DISBURSEMENTS.

From Mr. Murray, in Cons.,
16th June.
To Government, Diary to
Cons.
From Government, in Cons.,
30th July.
To Mr. Murray, Diary to
Cons., 9th August.
From Mr. Murray, in Cons.,
6th August.
To Government, Diary to
Cons., 23rd August.
From Government, in Cons.,
20th September.
To Mr. Murray, Diary to
Cons., 24th September.

63. The following charges on account of this Zillah have received your Lordship's sanction since the date of our last General Report.

Charges repair of Boats employed for public purposes sanctioned by Government, under date 14th July, Star Pagodas.....	32 14
Amount of Pension granted to the Naig of Cutcherry Peons disqualified from further service, being his full pay of 6 Rupees per month or per annum Star Pagodas	20 24
Sanctioned by Government under date 20th September.	

64. The Jumma of Fusly 1218 for this Zillah including the Customs, Salt, Arrack, &c branches of Revenue, was Star Pagodas 3,44,493-11-75, the Collections amounted to Star Pagodas 312,061-25-71, and the Balance on the 11th July was Star Pagodas 32,433-28-0.

ZILLAH RAJAMUNDY.

65. Conformably with the orders of Government noticed in the 98th para. of our last General Report, instructions were given to the Collector of this Zillah for subdividing the Polaveram Zemindary into estates and apportioning a permanent Jumma on each. The Report in consequence received from Mr. Churchill, we had the honor to submit to your Lordship in Council, under date 30th March last, together with a statement of the permanent Jumma he proposed to fix on the different estates into which according to the mentioned instructions he had subdivided the Zemindary.

POLAVARAM ZEMINDARY.
From Mr. Churchill, in Cons.,
12th March.
To Government, Diary to
Cons., 2nd April.

Permanent Jumma of the Special Commission.	- 30,200	0	0
Zemindars 4d	- 15,100	0	0
	45,300	0	0
Deduct Rents and Moturpha	586	21	0
	44,713	21	0
Deduct Proprietor's 20 per cent.	8,942	25	16
Remaining Sircar Jumma.	35,770	37	64
Despondiah's Share.	440	0	0
Total.	36,210	37	64

66. The Special Commission in their Report to Government of the 27th September 1802, observed that the disturbances kept up in the Polavaram country precluded the means of introducing immediately a permanent settlement; but that under other circumstances they should have proposed a Russud Jumma increasing to Pagodas 30,200. This amount was fixed on the principle that has guided all Zemindary assessments in perpetuity, allowing 1/3rd of the gross produce to the Zemindar, which one-third share of the Collector added to the Sircar Jumma, calculating the share of the proprietors at 20 per cent only and making the ultimate settlement Star Pagodas 36,210-37-64 or Star Pagodas 6,010-37-64 more than that proposed by the Commission.

67. Considering, however, the present situation of that District, which as long as the Zemindar remained at large must expose the persons who might become Proprietors to loss by the incursions of Mangapetty Deo or his adherents, and would consequently deter individuals from offering for the estates, unless the profit to be derived from them should be so large as to hold out a prospect of indemnification for injury which might be sustained by eventual depredations. We thought the permanent Jumma proposed by the Collector too high, and therefore recommended to your Lordship that it should be reduced to the amount stated in the report of the Special Commission, allowing the whole of the Zemindar's share to the proprietors and that a Russud should be fixed as entered in the margin.

Offers for the three years.	
Fusly 1213	15,000.
" 1214	23,000.
" 1215	25,000.

68. With his Report, the Collector submitted a proposal to rent the Zemindary for the present and two succeeding years made by two persons named Cocheriacota Venkiah, and Juggiah, head inhabitants of Polaveram, under the security of a merchant of the district named Munga Basavapah.

69. Premising the irrevocable determination of Government to punish the misconduct of Mangapetty Deo by excluding him and his family for ever from succession to the Zemindary, we could not concur with the Collector in recommending the acceptance of the proposals above mentioned. The circumstance of two head inhabitants engaging, at their own expense, to maintain the peace of the country so long a prey to hostile incursions, and producing security for payment of the rent, sufficiently bespoke their connexion with the late Zemindar. We rejected the whole of Mr. Churchill's reasoning upon the subject, and recommended to your Lordship that authority might be granted to us to advertize the estates for sale.

70. Your Lordship in Council informed us in reply, that the subdivision of the Polaveram Zemindary into estates and the apportionment of the permanent Jumma upon them which we had submitted for consideration appeared to have been formed in strict conformity to the principle of the permanent Settlement, and in reference to the relative value of the respective estates, but your Lordship did not consider tranquillity to be sufficiently restored in that Zemindary to admit of the sale of the estates with any reasonable hope that the measure would be productive of advantage, for if the Renters, whose proposal your Lordship concurred with us in thinking it proper to reject, would be under the necessity of maintaining a collusive intercourse with the proscribed Zemindar in order to preserve the country from depredation, your Lordship apprehended that the purchase of the estates (supposing them to be purchased) would be subjected to a necessity imperious.

71. Your Lordship was however disposed to think that the attempt to effect the sale of the lands would be unsuccessful, and that the measure at this period would be imprudent.

72. Your Lordship observed that the abject state to which Mungapetty Deo was represented by the Collector to be reduced, encouraged the expectation that by a continuance of the present system of measures, aided by others adapted to the present situation and views of those who had been led by their attachment to the family or hopes of personal advantage to join in the rebellion, his means of committing depredations might be effectually narrowed, and his person eventually secured. But in the attainment of this desirable object, much, your Lordship remarked, must depend on the vigilance and personal exertion of the Collector, and desired that injunctions on this subject might be repeated to Mr. Churchill.

73. Having communicated to the Collector the resolutions and orders of your Lordship in Council, as above, we received a letter from him in reply, stating the measures which, in his opinion, would be necessary to take to provide effectually for the defence of the country against Mungapetty Deo and his adherents. He recommended that five Companies of Sibbendy Sepoys and 3,000 Matchlock Peons, each Company to be commanded by an European Officer and Serjeant, should be raised, the expense he stated at Star Pagodas 16,583 per annum, or about two-thirds of the Revenue which the country, so defended, might be expected to produce. Mr. Churchill proposed that the above force should be stationed, by companies, over the Zemindary, half of each company to be detached, under the Officer and Serjeant alternately, to patrol the country round their respective stations, and that the Peons should be employed at the different Tanas.

74. We expressed to your Lordship our concern that the state of the District should be such as to induce the Collector to consider expedient the employment of so large a body of men which, with the charge for servants, &c. would, we observed, probably absorb the whole of the Revenues of the district. We added that your Lordship having been pleased to determine that the present mode of management should continue, we had only to submit the Collector's proposition.

75. In answer to this subject your Lordship expressed concern that the Zemindary of Polaveram should be so long subjected to the inconvenience resulting from the contumacious rebellion of the ancient Zemindars, but informed us that, previously to authorizing the additional expense proposed by the Collector for the defence of that district, your Lordship should deem it proper to consult the sentiments of the Officer Commanding the Northern Division of the Army regarding the necessity of that measure.

76. We subsequently received from your Lordship in Council Copy of the reply to the reference which was made to the Officer commanding the Northern Division, who we perceived, was of opinion that there did not appear to be any necessity for incurring the expense of raising and maintaining a body of Sibbendies or such an additional number of Peons as the Collector had proposed. These communications from you were, in their due course, conveyed to Mr. Churchill.

77. Under date 31st May last we reported to your Lordship in Council the death by Small Pox of Vachavoy Juggapetty Rauze, Zemindar of Poddapore. A short time previously to this event, the Zemindar adopted as his heir the third son of his nearest male relation, Vachavoy Sooraparauze, a child five years of age, and signified his desire that during the minority, the affairs of the Zemindary might continue to be administered under the direction of his elder wife, by the old manager Unapindy

To Mr. Churchill, in Diary to Cons., 3rd May.
From do. Cons., 6th June.
Respecting the defence of Polaveram.
To Government, Diary to Cons., 14th June.

From Government, in Cons., 12th July.

From Government, in Cons., 9th August.
To Mr. Churchill, in Diary to Cons., 13th August.

Death of the Poddapore Zemindar, Juggapetty Rauze.
Government, in Diary to Cons., 4th June.
Mr. Churchill, in do.

Unimanah, whose competency to the trust was testified in the strongest manner, by the Collector, and his appointment had likewise received the express approbation of the late Zemindar's widow. This arrangement appeared to your Lordship entirely satisfactory.

78. With the above exception, the proprietaries in this Zillah continue as before, and no sale, transfer, or attachment of lands has hitherto taken place therein.

79. Under date 7th October last, the Collector reported to us that a quantity of salt, exceeding 841 garce, had been destroyed by the overflowing of the Godavery, an accident said to have in some measure been occasioned by an embankment which Jaggernaut Rauze, of Ramachunderporam had thrown up near the village of Muskapilly.

80. As the private advantage of the Zemindar could not be admitted in excuse for stopping up accustomed channels, or opening new ones, especially if it exposed to injury the property of others, we desired the Collector to report the object of Jaggernaut Rauze in raising the embankment, and whether the measure was exceptionable in any other respect.

81. The Collector stated, in reply, that the embankment in question was objected to only as inducing a more circuitous route for the people employed in cutting firewood, that it was evidently of considerable importance to Jaggernaut Rauze, and that as the salt could be heaped on higher ground for the future, he saw little objection to its being allowed to remain. Mr. Churchill further observed that although the raising of the embankment was the reason assigned generally for the loss of the Salt, he thought it probable that the loss would have happened had no such embankment existed. Under this explanation, we recommended to your Lordship in Council that the value of the Salt destroyed should be written off to "Profit and Loss" in which recommendation your Lordship was pleased to acquiesce.

Case of Paupah Moodely.
For the particulars of this case, vide General Report, dated 31st May 1803, paras. 21 to 25.
From Government, in Cons., 16th April.
To Government, in Diary to Cons., 30th April.
Letter to Government, in Diary to Cons., 8th November 1802.

82. We received from your Lordship in Council, under date 7th April last, copy of a Petition from Paupah Moodely, the dubash of the late Mr. Gambier, with directions to state our sentiments on the prayer preferred by him to be relieved from payment of Pagodas 790 which he had been considered to have unduly received as a present. In reply, we requested your Lordship's reference to our former sentiments on the subject, in which we observed that no alteration had taken place.

83. On reviewing the case of Paupah Moodely and the opinion of the Board of Revenue, as referred to by us, your Lordship in Council was pleased to observe that, although the sentiments of Government respecting the evils to be apprehended from the practice of receiving presents by persons employed in the administration of the Revenue had undergone no change, your Lordship was disposed to exculpate Paupah Moodely from the charge of intentional guilt, and as the field for the exercise of abuse had been narrowed by the establishment of the Zillah Courts in a degree which left little to be apprehended from a repetition of the offence imputed to that person, who had already suffered a severe punishment, your Lordship in Council resolved to relax the severity of the resolutions passed by Government under 11th December 1802, and desired that his bond might be cancelled and restored to him as has been done accordingly.

From Government, in Cons., 9th July.
From Mr. Churchill, in Diary to Cons., 30th July.
From do. in Cons., 26th do.

84. We some time since received a letter from the Collector submitting a proposal from a person named Pedaroyadu to rent the foreign Settlements within this Zillah, but from a comparison of the offer with the receipts of the last year, and from general considerations, we were induced to direct that they should be retained under the Collector's own management.

85. The late Collector of the 1st Division of Masulipatam forming part of this Zillah, having obtained leave from Government to proceed to the Cape of Good Hope and eventually to England for the benefit of his health, embarked accordingly, but not being sufficiently recovered to allow of his returning from the Cape, he availed himself fully of the permission so granted by prosecuting his voyage to England. We in consequence lately received and submitted to your Lordship a letter from the present Collector, Mr. Churchill, preferring his claim to the arrears of salary and commission as Acting Collector, either from the day he received charge on the 16th December 1802, or from the time of Mr. Balmain's embarkation, in February following.

86. We observed on this subject that had Mr. Balmain returned from the Cape, he would, by the usage of the service, have resumed his office without prejudice to the advantages derived from it during his absence; but that on quitting India, the emoluments of the station were, under the same usage, considered to belong to the successor or assistant in charge, who appeared to us entitled to them from the day Mr. Balmain embarked at this Presidency, and we accordingly recommended that Mr. Churchill might be permitted to draw the allowances of Collector from that period. Your Lordship's decision has not yet been received.

87. The following disbursements by the Collector of this Zillah have received your Lordship's sanction, since the date of the last Despatch. Advances for the manufacture of Salt retained under Aumane authorized by Government under date 10th March to the extent of Star Pagodas. ... 22,673 8 52

Advance to the inhabitants of the Muglalore Havelly on the same account M. Pagodas 400 or Star Pagodas 440, and charges on account of additional Peons required during the season of manufacture Star Pagodas 52, 22 Fanams, 4 Cash per mensem sanctioned by Government under date the 10th March. ... 492 22 4

Charges of an establishment of Peons employed in the Zemindary of Polaveram during the harvest, being per mensem Star Pagodas... 1,257 11 68

From Government, in Cons., 9th April. Authorized by Government under date 10th March.

Remission to the Zemindars of Peddapore and Pettapore on account of loss they sustained in consequence of the suspension of the duties on Grain and of the Sayer, being, according to a reduced estimate, made by the Collector Star Pagodas. ... 4,165 23 28

Pension to the widow and children of a Duffadar killed in a skirmish with a party of plunderers sanctioned by Government under date 21st April per month, Pagodas... 2 0

Advances for tank repairs conformably to the conditions of sale authorized by the Bond to the amount of Star Pagodas., ... 1,809 21 0

To Mr. Churchill, Diary to Cons., 21st May.

As also advances proposed to be made in repairing the Tanks, &c., in Polaveram authorized by the Board amounting to Star Pagodas. ... 1,650 0 0

3,459 21

From Mr. Churchill, To Government, Diary to Cons., 14th June. From do. in Cons., 12th July. To Mr. Churchill, Diary to Cons., 16th do.

Charges for the maintenance of one hundred additional Peons for the protection of the inhabitants of Polaveram sanctioned by Government, under date 7th July, being Star Pagodas per month ... 115 0

To Government, Diary to Cons., 23rd July. From Government, in Cons., 16th August.

Refund of Customs improperly charged to Mr. Keating, authorized by Government, under date 4th August, Rupees 135-6-3 or Star Pagodas... 38 28 55

From Mr. Churchill, in Cons., 16th July. To Government, Diary to Cons., 2nd August. From do. in Cons., 30th do. To Mr. Churchill, Diary to Cons., 10th September.

Advances to the inhabitants of Polaveram to assist them in carrying on the cultivation for Fusly 1214 authorized by Government, under date 17th August, Star Pagodas ... 2,200 0 0

From Mr. Churchill, in Cons., 23rd July. To Government, Diary to Cons., 2nd August. From do. in Cons., 30th August. To Mr. Churchill, Diary to Cons., 16th September.

Charges manufacture of an additional quantity of salt sanctioned by Government, under date 17th August, Star Pagodas ... 1,048 17 69

From Mr. Churchill, in Cons., 3rd September. To Government, Diary to Cons., 20th do.

Charges repairing old ferry boats and constructing new ones submitted to Government, under date 17th September, Star Pagodas... 339 32 2

Demand, Collection and Balance for Fusly 1213.

88. The Jumma of Zillah Rajamundry, for Fusly 1213, including the land Revenue permanently and temporarily settled, Salt, Sayer, &c., &c., was Star Pagodas. 5,64,194 5 26

The Collections within the Fusly amounted to Star Pagodas. ... 5,455,382 17 74

Leaving the Balance on the 11th July, Star Pagodas ... 18,811 29 32

ZILLAH MASULIPATAM.

89. The Zemindars in this Zillah have, generally, been punctual in the discharge of their current kists, and no sale or transfer of lands has taken place since the first establishment of the Permanent Settlement. The petty Zemindaries of Chinnabundah, and a portion of certain of the small Zemindaries of Zemulvoy and Meddoor Ghutt, are, however, under attachment for arrears of payment which accrued in the expired Fusly, and we have lately directed the Collector to fix a day for the sale of these lands according to the Regulations, but having received no reply from Mr. Cazalet, we entertain hopes that it may not be found necessary to resort to this measure.

90. In our last General Report, we stated at length the grounds upon which we have induced to recommend to your Lordship in Council a reduction in the amount of the Jumma proposed by Commission to be permanently assessed on the 7

Para. 118 and 125. Char Mahal.

Mahal. We observed that we had little doubt the Zemindar would readily accept a new cowle under the favorable terms submitted by us, that should he, however, object to it, we saw no alternative but to resume the Zemindary under management and pay to Subanadry Row the usual Malikana. The arrangement, we recommended, was adopted by your Lordship, and, as lately reported, the prescribed conditions of the new cowle were duly acceded to Subanadry Row.

91. In consequence of the determination of your Lordship in Council conveyed to us, under date the 29th October last, admitting the claim of Kutbul Mulk to compensation for the loan made by him to Subanadry Row under the authority of the Chief and Council in the year 1794, to enable him to comply with the stipulations of Government appointing him Zemindar of Char Mahal, we directed the Collector to effect an arrangement with Kutbul Mulk for liquidating the demand on the principle proposed by Mr. Oakes, when Collector at Masulipatam, in his letter to the Board of the 22nd August 1798.

92. Mr. Cazalet accordingly transmitted a Statement delivered to him by Kutbul in which we observed, besides the sum of 42,000 M. Pagodas mentioned in our letter to your Lordship to be the amount of his loan to Subanadry Row, a further sum stated to have been lent on a bond bearing date the 18th October 1794 of Pagodas 10,678-17-46; this being the first intimation we had received of such payment having been made by Kutbul Mulk, we called on the Collector for a particular explanation respecting it. We likewise applied to the Accountant General for a Statement of the balance due from Char Mahal on Subanadry Row's appointment, and the dates and amount of each payment until its complete liquidation, and under date the 28th April last, we had the honor to lay before your Lordship in Council Accounts Current of the Zemindar, according to the books at the Station and other Presidencies.

93. These so widely differed that we were not able from them to form any judgment whether the additional sum of Pagodas 10,678-17-46 were really paid into the Company's Treasury as part of the balance due by Subanadry at the time of his appointment as Zemindar of Char Mahal, but as the claim was never before brought forward by him, and was not supported by substantial documents, we were of opinion that it should for the present at least be rejected. We therefore deducted the amount from the Statement furnished by Kutbul Mulk leaving his demand as follows:—

Amount of Bond, dated the 15th June 1794	...	M. Pagodas	42,000
Interest on Bond at the rate of 10 per cent to the 31st December 1803	...	"	40,075
		Total...	82,075

The proposition as transmitted by Mr. Cazalet was that the above sum should be discharged in ten years, according to the yearly and monthly instalments entered in a Statement transmitted by him.

94. We took the same opportunity of forwarding to your Lordship a Petition addressed to us by Jaffer Ali Khan, Kasim Ali Khan, and Najim-ud-din Ali Khan, younger brothers of Kutbul Mulk, stating claims on him and requesting they might be discharged from the amount about to be paid him by Government. We submitted, also, a letter and enclosures from Mr. Cazalet on the subject, containing a reply of Kutbul Mulk to the allegations of his brothers. The payment to Kutbul Mulk being only

considered as the discharge of a debt justly due to him, the amount of which was paid to the public treasury on account of arrears due by Subanadry Row, we informed your Lordship that in our opinion it would not be proper to detain any part of the sum, which Government might pay to Kutbul Mulk, against whom the other branches of the family in prosecution of their demands might, if they should think proper, have recourse at Law.

95. Your Lordship in Council was pleased to concur in our opinion that the additional sum of Pagodas 10,678-17-16, which Kutbul Mulk had annexed to his demand against the Company on account of the arrangements by which he was deprived of the rent of the Zemindary of Char Mahal, ought for the present to be rejected.

96. With respect to the liquidation of the original sum, amounting to Pagodas 42,000, your Lordship in Council acceded to the proposal for the payment of it by instalments, but though an adjustment of the account at an interest of 10 per cent was consented to until the present period, your Lordship did not think proper to allow higher interest from this time on the several instalments, than at the rate of 8 per cent per annum.

97. With regard to the claims which the brothers of Kutbul Mulk might have upon him, your Lordship did not deem it necessary to go into a consideration of them, as it would be at the option of the brothers to try the validity of their pretensions in an appeal to the Courts of Judicature.

98. This decision of your Lordship was communicated to the Collector from whom we subsequently received a letter addressed to him by Kutbul Mulk requesting that bonds from 500 to 1,000 Pagodas each might be issued for the amount to be paid him. We were not aware of any objection to a compliance with his request, which we therefore recommended to the favorable consideration of your Lordship in Council. In reference also to the last paragraph of Kutbul Mulk's letter, we requested your Lordship's directions from what treasury the amount due to him, according to the proposed instalments, was to be paid. Your Lordship in reply, under date 31st August, informed us that instructions would be furnished to the department of the Accountant General for issuing bonds for the amount of the debt due to Kutbul Mulk by the Company in the manner requested by him, if that mode of adjustment should be found not to be liable to any objection.

Claim of Mrs. Anna Marcar.
From Mrs. Anna Marcar, in Cons., 3rd October 1803.
To Mr. Cazalet, Diary to Cons., 17th November 1803.
From do. in Cons., 1st March 1804.
To the Accountant General, Diary to Cons., 15th do.
From do. in Cons., 19th do.
To Mr. Cazalet, Diary to Cons., 22nd do.
From do. in Cons., 16th April.

99. Under date 30th September 1803, a representation was addressed to us by Mrs. Anna Marcar on the subject of the Rents held by her father, the late Mr. Satur, in the investigation of which, the correspondence noted in the margin passed in obtaining the requisite accounts and information.

100. It appeared that Mr. Satur engaged to rent for the space of 5 years the Salt Pans of Innagodroo and Ponracca, as likewise the Devi Pergunnah and six islands for an equal period. The first of these farms was resumed owing to a failure in the performance of his engagement, and conformably with the stipulations of the cowle; the deposit of Rupees 8,250 and the Salt or hand were forfeited to Government.

101. Shortly after the expiration of the first year of the rent of Devi and Mr. Satur, foreseeing the heavy loss he was likely to incur, earnestly desired from it. Two kists of the 2nd year had become due, and he was permitted to r

...the following amount of rent and the small collection ...
...the day to Mr. Sater under the arrangement ...
...the present position, referred to as Mrs. ...

...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...

...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...

...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...

...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...

104. Under the foregoing order we directed the Collector to make and a corrected ...
...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...

105. In consequence of a letter from the Collector, we requested your Lordship ...
...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...

106. The sentence was carried into execution, and from that ...
...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...

107. We do not propose to enter into a discussion of the punishment thus inflicted, and ...
...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...

108. Your Lordship, under the circumstances which we stated, respecting the situation of ...
...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...

109. The following charges incurred in the Zillah have been ascertained since the date of our ...
...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...

110. Expenses commencing from 5th March on account ...
...the present position, referred to as Mrs. ...
...the present position, referred to as Mrs. ...

From Mr. Cazalet, in Cons., 23rd April.	Salary of the two keepers of the records sanctioned by Government, under date 12th May, being 15 Star Pagodas each per month...	30	0	0
To Government, Diary to Cons., 30th April. From Govt., in Cons., 4th June. To Mr. Cazalet, Diary to Cons., 11th June.	Rent of a Cutcherry at Masulipatam commencing from September 1803 and continued as a fixed charge, sanctioned by Government, under date 12th May, at Star Pagodas ...	15	0	0
From Mr. Cazalet, in Cons., 21st May. To Government, Diary to Cons., 4th June. From Govt., in Cons., 9th July. To Mr. Cazalet, Diary to Cons., 16th July.	Pay of a native servant and two Peons stationed at Monegala for the purpose of examining the Pass- ports of persons proceeding to Hyderabad, sanctioned by Government, under date 30th June, being a monthly expense of Pagodas ...	13	0	0
From Mr. Cazalet, in Cons., 18th June. To Government, Diary to Cons., 16th August. From do., in Cons., 17th September. To Mr. Cazalet, Diary to Cons., 21st September.	Advances for Taccavy and Tank repairs authorized by Government, under date 31st August, to the extent of Star Pagodas ...	13,508	0	0

111. The Jumma of this Zillah for Fusly 1213 comprising the land Revenue permanently settled and under Aumance, Farms and Licenses, Customs, &c., amounted to Star Pagodas 2,90,990-39-14, the Collections to Star Pagodas 2,87,388-7-67, leaving a Balance due to 11th July of Star Pagodas 3,602-31-27.

ZILLAH GUNTOOR.

113. Little beyond the ordinary routine of Collection has occurred in this Zillah since the date of our last General Report. The Zemindars Vassa Reddy Venkata-dry Naidoo, and Mulrauz Vencata Gunda Row have continued to discharge the Jumma of their extensive possessions with the utmost punctuality. The proprietors of the lesser Zemindaries of Raypullu, Chilcalurpadoo and Sutte-napully have, however, as shown by the correspondence entered in the margin, at different times, fallen into arrears, and portions of their lands have in consequence been placed under temporary sequestration, but we have the satisfaction to add that the dues of Government have on each occasion been realized without recourse to any sale of land, excepting only the village of Bunderpilly, belonging to the Raypullu Zemindar. It may be proper, however, to observe that Bavanarain, whose pecuniary difficulties at the time he was confirmed in the proprietary right of this Zemindary gave us strong reason to anticipate the necessity which has occurred, has been compelled to mortgage certain Villages, and to make over others in perpetuity to Vassa Reddy, in consideration of pecuniary assistance afforded by the latter.

114. The Jumma and Kistbundi of the Palnaud District for Fusly 1213, we had the honor to submit to your Lordship in Council, under date 30th July last. The amount of the several items of revenue was as follows:—

	Star Pagodas.	Fs.	C.
Land Rent and Russooms...	22,603	3	35
Poolary or Grass Tax ...	2,104	10	47
... Revenue, &c. ...	12,177	2	64
Total...	37,484	17	16

Land Revenue of Fusly 1210.	Pags.	F.	C.	The land rent here stated exceeded the Collections of the last year the district was under the Nabob's management in Star Pagodas
Total Revenue of Fusly 1211 ...	23	53	19	6,618-17-12, the total revenue was above the receipts of Mr. Scott in
Do. do. of Fusly 1212 ...	25	19	63	Fusly 1211, Star Pagodas 12,369-38-46, and those of Mr. Mainwaring in
				Fusly 1212, Star Pagodas 6,544-15-44.

115. The Settlement of the district in the expired year was formed with the respective villages, the produce of each being calculated on the average of the estimated produce corrected by actual measurement and commuted for a money payment. To provide against the exaction of the head inhabitants, the Collector inserted in their agreements a clause stipulating that each ryot was to pay the same proportion of the general assessment and village charges as his individual cultivation bore to the general cultivation of the village, and, to secure the performance of these conditions, he directed the Curnums to ascertain the relative extent of the produce belonging to each ryot, and deliver to him a writing specifying the quantity, its value, and the amount he was consequently to pay.

116. This Settlement, although not affording equal security, either to the Sircar or the cultivator, with a money assessment on the actual extent cultivated by each individual; yet under the checks which the Collector established, it appeared to be the best that could at this time be introduced into Palnaud. We considered the measures of security adopted by Mr. Crawford to have afforded great protection to the inhabitants, and no less success in realizing the public revenue, which, in Fusly 1213, exceeded the Collections made in any one year since the cession of that district to the Company.

117. Keeping in view, however, an early introduction of the preferable system of money assessment on the land according to its extent and quality, ascertained by actual Survey, we desired the Collector to take measures for simplifying the items of which the revenue is at present composed, and for consolidating with the gross produce of all deductions in grain, whether on account of charges, fees, or russooms, leaving a simple division of that produce between the Sircar and the ryot. We also directed him to examine the rates at which the division is now made, and propose such an augmentation or reform as might in his opinion be expedient; and to investigate the items composing the village charges and the meturpha, and submit to us his opinion on the expediency of continuing or abolishing the former or commuting for a rent of the land of the houses of persons paying the latter description of tax.

118. We pointed out to Mr. Crawford the good consequences which might be expected from the information thus to be obtained, as tending to the security of the ryots and to the removal of their present reluctance to a money assessment; and we further directed him to cause an exact measurement and classification to be made of all the arable lands in Palnaud, and transmitted to him for his general guidance the form of a Register and copy of the instructions which have been usually furnished to Surveyors employed in other districts.

119. We subsequently expressed to Mr. Crawford our earnest wish that the Survey should be completed so as to afford a basis for the Settlement of the current Fusly, and the result we shall hereafter have the honor to submit to your Lordship.

120. In consequence of our orders to Mr. Crawford, and the inquiries made by him respecting the Survey, he discovered that a much larger proportion than the former Government lands of Palnaud is held by Despondeahs, head inhabitants, Mussulmen and Brahmins, on favorable terms, being assessed on an average at nearly 33 per cent of the estimated produce.

121. Having repeatedly, but without effect, required these descriptions of people to produce the Sunnuds of their tenure, the Collector concluded their pretensions to be invalid, and proposed that, with the exception of the officiating Brahmins and Kurnums, the assessment should be advanced to the full on those who from the non-performance of any duty, the want of legitimate title deeds, or the contumacious neglect of his injunctions appeared to be justly obnoxious to the payment of the full share of Government. Referring to the 42nd Section of Regulation II. A. D. 1803, he requested our authority for his future proceedings.

122. With respect to districts as in Palnaud where the assessment of the land revenue has not been permanently fixed, nor Courts of Adalat established, it is prescribed by Section 41 of Regulation II. A. D. 1803, that Collectors shall report to the Board of Revenue all unauthorized alienations of land; but shall not resume such lands without the authority of the Board of Revenue.

123. The alienations in Palnaud have been fully reported by the Collector, but whether made under due authority cannot be ascertained until the Sunnuds and other documents shall have been examined.

124. Applicably to districts in which a Court of Judicature has been established, the Law prescribes the course to be pursued in the present case, but as regards the lands not permanently settled, it only declares what may not be done by Collectors, referring them to the Board of Revenue, and that Board to Government for instructions.

125. The contumacy of the persons described by Mr. Crawford, in refusing to produce the Sunnuds under which they respectively hold their alienations, the loss to the Sircar by delaying to resume such as were not bestowed by proper authority, and the recourse pointed out by Law with regard to Zillahs under circumstances similar to the present, combined no doubt to induce the Collector's proposition of assessing those lands with the full Sircar share. In submitting it however to your Lordship, we could not but refer to the 66th and subsequent paras. of the letter of the Governor-General in Council to this Government, dated 31st December 1799, officially transmitted to the Board of Revenue, in which it is declared that no other authority than a Court of Justice ought to be vested with so delicate a power as that of conducting a scrutiny into the titles by which individuals hold their property. This principle being distinctly laid down, and supported by irrefragable arguments, we recommended to your Lordship that, in districts not permanently settled, all enquiry into the validity of titles might be suspended until a Court of Judicature should be established; but that the extent and value of alienations of revenue should be ascertained with as much accuracy as possible, in order to facilitate future investigation, to guard against further encroachments and to furnish to Government some ground for estimating the injury which those alienations entail on the public revenue.

126. Your Lordship in Council expressed satisfaction in observing the progressive improvement, which had taken place in the resources of the district of Palnaud, and as the measures adopted by Mr. Crawford, for securing the inferior ryots from the exactions usually imposed by the head inhabitants, to which description of people the villages were rented, appeared to us well calculated to ensure the attainment of that object, your Lordship in Council confirmed the Settlement of Palnaud for Fusly 1213.

127. Your Lordship in Council was pleased to approve the instructions which we issued to the Collector, preparatory to the introduction of a money assessment on the lands.

128. Your Lordship in Council entirely concurred in the construction, which we applied to the Regulations respecting alienated lands, and approved the cautious regard for the security of individual property, by which it appeared to your Lordship, that we had been actuated in recommending the sus-

Orders of Government on the Settlement for Fusly 1213. From Government, in Cons., 30th August.

Decision of Government, respecting alienated

pension of all enquiry into the validity of the titles possessed by individuals holding alienated lands, except where the previous establishment of Zillah Courts might afford the means of trying them by the laws enacted for that purpose; but your Lordship in Council considered this as not extending to lands appropriated to the compensation of public offices, which it might be unnecessary to continue, or indispensable to reform, in order to introduce a better system of management, as the emoluments of such offices, your Lordship observed, must of course be placed at the disposal of Government. Instructions to this effect have been given to the Collector.

129. Under date 31st May, we transmitted to your Lordship in Council two letters from Mr. Crawford, relative to the apprehension of Caracaloo Caishavalloo, a notorious free-booter, who had long infested the Palnaud district. Reduced to extremity through the measures which the Collector had adopted, he offered to surrender himself on condition that his life were spared and the means of subsistence allowed him. This proposition was made known to the Collector by the Tanadar, between whom and Caishavalloo, a personal interview meanwhile took place.

130. The first account given of the seizure of Caishavalloo stated that after the interview, the Tanadar proceeded to Dauchapilly, and in a few days returned with some Peons and Sepoys; when getting information that Caishavalloo was on his way to the village attended by a party of armed men, he posted the Peons so as to intercept their retreat and concealed the Sepoys in an apartment adjoining to his own room. The account added that Caishavalloo entered the Tanadar's house, and after a short conversation, the Collector's answer, rejecting the terms under which he had proposed to surrender himself, being read to him, he arose and was about to retire, when he was surrounded and made prisoner, whilst his nephew and another person were at the same moment seized in the street.

131. Such was the account of the affair as communicated to the Collector by the Havildar, who was the immediate instrument of Caishavalloo's apprehension. The subsequent letter from the Collector, however, stated on the authority of the Tanadar of Palnaud, already mentioned, that Caishavalloo did not proceed of his own accord to the Tanadar's house, but was summoned thither for the purpose of hearing the Collector's reply to his proposition, and that it was in consequence of the Tanadar's learning that he was on his way armed and attended, instead of being alone and without arms, that the plan of seizing him was arranged and executed.

132. Assuming that Caracaloo Caishavalloo proceeded to the Tanadar's house in consequence of the summons he received, as above recited, we did not consider his not being in a defenceless state as justifying the seizure of his person; it moreover appeared that when the answer of the Collector, so opposite to his wishes, was explained, he was about to retire; from which it seemed evident that, in arming himself and followers, he had not in view any act of aggression. Under all the circumstances, therefore, we were of opinion that to detain him in custody would be a breach of public faith; but as we doubted our own competency to give orders for releasing him, we submitted the subject for the information and decision of your Lordship in Council.

133. The circumstances we stated respecting the seizure of the free-booter Caracaloo Caishavalloo satisfied your Lordship that as he attended on the summons of the Tanadar under an evident expectation that he should not be rendered liable to restraint during the continuance of the interview, it would be a violation of public faith to take advantage of that confidence, and whatever consequence might be produced by liberating the person of Caracaloo Caishavalloo, your Lordship in Council did not consider any inconvenience of that nature as proper to be placed in competition with the importance of maintaining inviolable the observance of a public engagement.

From Government, in Cons., July.

Sanctioned by Government, under						
date 31st August..	..	..	..	..	..	75 1 47

Description of lands.	Extent of land taken by the inhabitants.	Value of ditto.	Extent cultivated.	Value of do. being the land Revenue of Fusly 1213.	Land Revenue of Fusly 1212.				Decrease.	
					M. Ps.	F. C.	M. Ps.	F. C.	M. Ps.	F. C.
Dry Grain	62,992 ¹³⁴ / ₁₀₀₀	1,51,070	13 2	51,886 ¹¹¹ / ₁₀₀₀	...	...	...	...	...	...
Wet Grain	29,985 ³³⁶ / ₁₀₀₀	2,09,315	18 7	24,186 ¹ / ₁₀₀₀	...	...	...	...	...	...
Gardens... ..	3,236 ³⁴ / ₁₀₀₀	18,761	31 17	3,040 ³⁴ / ₁₀₀₀	...	...	...	...	...	...
Jarib or measured land	1,183 ¹¹¹ / ₁₀₀₀	23,055	14 29	942 ¹¹¹ / ₁₀₀₀	...	...	...	...	...	...
Pasture Rent	1,03,785 ⁵¹⁶ / ₁₀₀₀	14,470	41 30	1,03,785 ⁵¹⁶ / ₁₀₀₀	...	...	...	...	...	...
Exam Quit Rent		25,927	0 14		...	...	...	...	...	...
Total...	2,01,193 ⁵¹¹ / ₁₀₀₀	4,42,600	14 26	1,83,841 ⁵¹⁶ / ₁₀₀₀	3,76,712	12 16	4,66,221	16 69	89,509	4 53

143. It having been the practice to settle the Jumma of Nellore and Ongole Districts by applying the value of each description of lands to the extent of land engaged for, it follows that if those engagements, from whatever cause, are not fulfilled, a diminution of assets to discharge the rent must take place; the opposition above described having continued to the period when the Settlement of Fusly 1213 was formed, occasioned the extent of land taken by the inhabitants to fall short, in the first instance, of that occupied by them in the last year and caused a deficiency of M. Pagodas 23,621-2-42, constituting part of the decrease shown by the preceding

statement. Of the remainder the sum of Pagodas 47,666-24-54 arose from the full extent of the lands, according to the original agreements of the inhabitants not having been cultivated, imputable partly to the unfavorableness of the season and partly to the operation of that influence to which we have already alluded.

144. To ascertain the correctness of the reports made by the Amildars of cultivation much below that for which engagements had been taken at the commencement of the season, and to determine the deduction it would in consequence be necessary to make from the Jumma of the year, the Collector undertook a personal investigation of the produce of the cultivated lands, keeping the produce of villages where the failure had taken place under his own management, and in consequence, allowing the inhabitants a share of three mercials in twenty on wet and dry grain and five in twenty on garden cultivation, the difference between which rates and the money assessment on the several descriptions of land, constitutes the decrease above stated. In carrying this measure into effect the Collector made no distinction, with respect to the inferior ryots, between those lands which had suffered from want of rain and those, the cultivation of which had been neglected, as he considered this description of cultivators entitled to indulgence from the occurrence of two bad seasons, and as deceived by the head inhabitants from whom however he enforced payment to the whole of their shist.

145. We expressed to your Lordship in Council our reliance that the consideration for the misfortunes of the ryots, as far as they were induced by the calamities of adverse seasons, would be approved, and allowances made for the effect of the insidious counsels of the head inhabitants; but that to extend the same indiscriminate indulgence to the wilful breach of actual engagements, and to the positive neglect of cultivation, as the Collector professes he has done, appeared to us to be a concession injurious in its immediate effect, and impolitic in its future consequences, and which it was our intention to inform him we could not approve.

146. The remaining decrease, M. Pagodas 18,221-24-36 has been caused by the transfer of the revenues arising from the Caru crop and Chay root from Fusly 1213 to Fusly 1214, with the Jumma of which year it will be collected, the consideration inducing this measure was that these articles being cultivated at the end of the year yielded their produce in the succeeding Fusly, in which therefore the rent ought to be received to enable the ryot to discharge it from the proceeds of his crop.

147. Exclusively of the amount inserted in the statement as the Jumma of the year, Mr. Travers, after the formation of his settlement, collected the additional sum of M. Pagodas 10,201-39-22 under the head of "extra revenue," composed of two items, namely, the rent of pasture lands amounting to M. Pagodas 4,332-32-12, and of the rent of fields taken by persons after the conclusion of the jummaundi, who possessed the means of increasing their cultivation, being M. Pagodas 5,869-7-10, those sums being added to the jumma of the year and the other items of revenue included in the amount, the comparison between the Settlements of Fuslies 1212 and 1213 is as follows:—

Items of Revenue.	Revenue of Fusly 1212.		Revenue of Fusly 1213.		Increase.		Decrease.	
	M. Ps.	F. C.	M. Ps.	F. C.	M. Ps.	F. C.	M. Ps.	F. C.
Land Revenue	4,66,221	16 69	3,76,712	12 16	...	...	89,509	4 53
Extra Land Revenue	...	...	10,201	39 22	10,201	39 22	...	...
Peshcush	10,425	22 60	10,025	22 60	...	...	...	...
Shotriams	23,423	44 55	23,442	44 55	...	...	...	...
Farms and Licenses	858	0 0	1,734	5 55	876	5 55	...	...
Sayer	9,500	0 0	5,706	47 59	...	...	3,793	4 21
Salt	22,000	0 0	16,000	0 0	...	...	6,000	0 0
Tahareer Parkayee	1,170	27 50	1,169	27 50	...	...	1	0 0
Russooms, &c.,	2,200	0 0	2,200	0 0	...	...	...	...
Total...	5,35,799	7 74	4,47,592	43 77	10,096	44 77	99,363	8 74
Deduct Increase...							11,096	44 77
Deduct amount transferred to the next Fusly...							88,205	15 77
Actual Decrease...							18,221	24 36
							69,984	43 41

148. In our last General Report, your Lordship in Council was informed that we had called on Mr. Travers to explain the causes of the heavy balances outstanding for Fuslies 1211 and 1212 and to report on the subject of their liquidation. Mr. Travers' letter containing this information, is dated 31st July last, and being in some measure connected with his Settlement for Fusly 1213, was submitted at the same time to your Lordship in Council.

149. The following abstract comprises the balances of Fuslies 1211 and 1212, and shows the amount of each head at the close of the last Fusly.

Items of Revenue.	Demand on account of Fusly 1211 on the 31st December 1803.		Collections since that date.		Balance now outstanding.		Demand on account of Fusly 1212 on the 12th July 1804.		Collections to 11th July 1804.		Balance outstanding 12th July 1804.		Total Balance.	
	M. Ps.	F. C.	M. Ps.	F. C.	M. Ps.	F. C.	M. Ps.	F. C.	M. Ps.	F. C.	M. Ps.	F. C.	M. Ps.	F. C.
Jumma	9,895	26 55	742	45 71	9,151	32 64	1,10,958	4 44	56,399	31 37	54,538	45 45	7,63,710	5 71
Excess of Land Revenue	11,125	43 70	7,799	49 2	3,325	49 58	1,001	28 79	602	5 15	359	23 64	3,385	21 32
Russooms of the Gramans and Stalla Gurnums, Shotriams also Salt and Sayer Revenue	9,592	18 55	9,138	40 57	453	29 78	4,619	40 26	3,678	48 23	945	44 3	1,339	21 1
Zafted maniums of Revenue...	3,988	8	3,124	31 53	863	28 56	824	33 76	813	18 76	511	14 79	1,904	43 25
Total Madras Pags	34,601	18 26	20,817	11 29	13,784	36 76	1,17,404	2 64	61,028	51 71	56,375	3 73	70,159	40 69
Star Pagodas...													77,175	30 59

150. In recommending to your Lordship, for the reasons assigned by the Collector, that the several sums stated as Balances should be written off, we observed that the Collector ought to have brought to account the Collections from the excess of revenue, and the Russooms and Maniums, as extra revenue at the time they were realized, and had this been done that no

Balance would have appeared under these heads, as they did not constitute any part of the settled demand of the year.

151. The Balance on the Jumma or land rent of Fusly 1211 was occasioned by the failure of water in the latter end of the year, and the large Balance under the same head in Fusly 1212 was principally induced by the same causes as operated a decrease in the revenues of Fusly 1213, namely the opposition of the head inhabitants to the mucta rents, and their intrigues to compel by a neglect of cultivation a continuance of the old mode of management. The resources of these Fuslies having been consumed, this Balance could be collected only from future produce, thereby diminishing the revenues of the year in which they might be demanded. The Collector, however, being of opinion that a sum equal to Star Pagodas 7,233-27-56 might possibly be recovered, we deducted that amount from the Balance shown in the foregoing statement, and requested your Lordship's sanction to write off the remainder being Star Pagodas 69,942-3-3.

152. Notwithstanding the decrease in Fusly 1213 and the balances for the two years preceding, it was satisfactory to observe that the average collections by Mr. Travers for the three years he had been in charge exceeded those of the Nabob's Government in Fusly 1210, as shown below.

Gross Collections in the Nellore and Ongole Districts of every description in the under-mentioned years.

	Sr.	Pags.	F.	C.
Fusly 1211 ...	...	4,64,484	4	2
Fusly 1212 ...	...	4,96,862	2	77
Fusly 1213 ...	...	5,31,522	27	21
Average ...	...	4,98,622	0	0
Fusly 1210 the Jumma of the last year of the Nabob's management	...	4,71,553	0	0

153. In replying to our Report on the Settlement of Nellore for Fusly 1213, and on the balances of preceding years, your Lordship observed that the consequences which must result to the cultivating ryots from giving themselves up to the control and guidance of a description of persons who had assumed privileges incompatible with their rights were so opposite to their individual interests that your Lordship considered the reduction of the public revenue, which followed the diminution of their cultivation to be merely temporary, and that as the operation of individual security was manifested in the extension of the cultivation, which took place in some villages, above the quantity of land originally engaged by the ryots, there could be little doubt that the influence of this principle would be progressively experienced in the improvement of the industry, and resources of the province.

154. Your Lordship was pleased to express your concurrence with us in approving the consideration shown by the Collector to those ryots whom misfortune or adversity of season disabled from performing their engagements. With respect to those persons, who intentionally neglected their cultivation, though admitting the general impolicy of sanctioning the wilful violation of engagements by impunity, your Lordship expressed a disposition to allow weight to the arguments urged by the Collector for not insisting on the rigid exaction of the terms of their agreements which might involve both descriptions of people in equal distress and retard the improvement of the country. With these explanations, your Lordship was pleased to confirm the Settlement for Fusly 1213.

155. With respect to the balances of Fuslies 1211 and 1212, your Lordship regretted the circumstances which rendered it necessary to relinquish the considerable sum on account of the revenues of those years, but satisfied of the impracticability of realizing the amount, your Lordship deemed it to be expedient to relieve the future resources of the country by authorizing their relinquishment; at the same time your Lordship desired that the Collector might be directed to be careful to realize the sums which he stated the inhabitants have the means of discharging.

156. The foregoing orders will, without loss of time, be communicated to the Collector.

157. Under date the 1st ultimo, we reported to your Lordship in Council the death of Ramachendra Rauze, late Zemindar of Ongole, to whom a pension was granted during the government of His Highness the Nabob, of a thousand Rupees a month. It appeared from the communication of Mr. Travers that the Zemindary of Ongole had been forcibly assumed by the Nabob, about the year 1761, and that one of the Joint Zemindars fell in the contest. We were further informed that Ramachendra Rauze was an adopted heir of the surviving branch, that he had no lineal descendant, but, previously to his death, had adopted a relative of the family, by name Kistnama Rauze, and that the widows of the former Zemindars were still living.

158. Under these circumstances, the Collector represented that the family would be reduced to great distress unless some allowances were made for their support, and we therefore recommended to your Lordship in Council that the pension might be continued for the maintenance of the family, and submitted whether it was necessary that adoption of Kistnama Rauze, as heir to a pension, should be recognized. On this subject we have not yet received your Lordship's determination.

159. Since the date of our last Report, authority has been granted to the Collector for the undermentioned disbursements.

Advances in Fusly 1213 on account of Taccavy, amounting to Star Pagodas ...	22,860	8	32
And for the repair of Tanks and Water-courses ...	6,871	29	32
Sanctioned by Government, under date 30th June.			
			29,731 37 64
Amount due to the Zemindars, including the arrears of their pensions for Fuslies 1211, 1212 and 1213 submitted to Government, under date 29th September ...	33,183	29	32
Advances for Taccavy and Tank repairs for Fusly 1214 submitted to Government, under date 29th September, the former amounting to ...	22,210	0	0
And the latter ...	6,800	0	0
			29,010 0 0

160. The total Jumma of Nellore and Ongole for Fusly 1213 was Star Pagodas 4,66,622-6-36, the Collections within the Fusly amounted to Star Pagodas 4,17,217-20-56, leaving an outstanding balance on 12th July of Star Pagodas 49,404-27-60.

CEDED DISTRICTS.

161. The Report of Lieutenant Colonel Munro on the Settlement of the Ceded Districts for Fusly 1213 was submitted to your Lordship in Council on the 16th July last.

162. The failure of the usual rains in these districts in Fusly 1212 noticed in our last General Report, was followed in the succeeding year by a drought of unusual severity, attended by a general failure of the crops and great mortality of cattle, while these evils were, the Collector observed, partially alleviated by the great demand and consequent high price of all species of grain.

163. The Jumma of Fusly 1213, exclusive of the Customs, although exceeding the settlement of the preceding year in the sum of Star Pagodas 26,558-29-65 was, according to the Collector, Star Pagodas 1,25,000 less than it would have been under more favorable circumstances. He was likewise of opinion that under the pressure of the calamities above described, it was more felt than 25 per cent in addition would be in ordinary years; he observed that had the country been longer under the Company's Government, and the inhabitants accustomed to a fixed rent, from which they knew any abatement could be but temporary, he would have been disposed to recommend a reduction of Star Pagodas 1,50,000. But his acquaintance with the character of the people satisfied him that such a measure would be considered rather a proof of weakness than of indulgence, and call forth so strong a combination in ensuing years to keep down the revenue that it would probably be long before it could be again brought to its present level.

164. The Collector, therefore, thought it expedient to form the settlement of the districts with reference to the means of the persons paying it, rather than to the actual extent of land cultivated. He remitted the rent of all lands ploughed, but not sown, but exacted a certain rate of the usual rent, according to the ability of the farmer, when the seed was sown, though the whole of the crop were destroyed, thus the Jumma in most of the districts was higher than in former years, and even where reduced, was not lighter to the inhabitants, considering the diminution of their means, than where increased.

165. The following is an abstract of the increase and decrease in comparison with Fusly 1212:—

	Fusly 1212.	Fusly 1213.	Increase in Fusly 1213.	Decrease in Fusly 1213.
Land Revenue and Licenses ...	1,24,025-38-62	92,909-11-8	629-29-79	31,746-15-53

166. Thus the actual increase here shown proceeded from the assessments having been raised to bring them up to their standard under Tippee Sultan, and not from an increase of cultivation. This addition has been progressively made, as originally stipulated, in each year, since the country came into the possession of the Company, and though checked by the unfavorable seasons in the two last Fuslies, has now nearly reached its ultimate rate.

167. The principal decrease in the land rent was occasioned by the relinquishment of land on account of the drought, but the whole of it, as Lieut.-Colonel Munro informed us, might be expected to form an addition to the Revenue of the present year, if the season should be commonly favorable; the most considerable decrease was imputable to the failure of the crops, though little remission had been allowed on this account, except when the seed sown was entirely lost, or produced nothing but straw.

168. The principal increase of revenue under the head of Licenses in the last Fusly was in the article of Toddy, the sale of which being forbidden by Tippee, it ceased for a length of time to be a branch of the public revenue. The renters in the preceding years therefore were cautious of bidding, increased their offers from the consumption having now been ascertained. The decrease in Licenses was chiefly caused by the reduction of the pasture tax in Roydroog on account of the extreme drought having prevented cattle being as usual brought from other districts to graze there.

169. The Customs having been kept under Aumance during Fusly 1213, the Collector entered the whole receipts of the succeeding year in his statement as decrease, and they are therefore excluded from the foregoing comparison. Including the Customs in the present year up to 31st May last, the comparison between the two Fuslies stands as below:—

Fusly 1212, Land Rent and Licenses ...	Star Pagodas...	13,32,694	4	60
Fusly 1212, Land Rent and Customs ...	...	80,950	35	26
Total ..		14,13,644	40	6
Fusly 1213, Land Rent and Licenses ...	...	13,66,123	2	67
Do. do. Customs to the 31st May last ...	...	62,186	10	8
Total...		14,28,309	12	75
Difference more...		14,664	14	60

to this increase must be added the further Collections on account of Customs up to 12th July, being Star Pagodas 21,226-16-65, which makes the total increase in Fusly 1210, Star Pagodas 35,890-31-54, exclusive of Star Pagodas 9,585-30-28 brought to account as extra revenue.

170. The Settlement formed by Lieutenant Colonel Munro having been founded on principles that had received the frequent approbation of Government, and being in all respects the same, except in point of amount, from causes already noticed, as that of the former year, no particular remarks from us appeared to be necessary, and we accordingly requested your Lordship's sanction to the Settlement as entered in the foregoing Statement.

171. Your Lordship in Council, in replying to our Report on this Settlement, expressed concern at the long continuance of the drought which, having prevailed during three successive years in the Ceded Districts, had retarded the improvement of the public revenues and subjected the inhabitants of that extensive territory to a series of augmented difficulties, although the enhanced price of grain, your Lordship observed, which ensued in consequence had enabled the Principal Collector to preserve the assessment from defalcation and even progressively to increase the amount of the temporary Settlements formed under his superintendence.

172. The wish expressed by the Principal Collector to alleviate the condition of the inhabitants by a temporary abatement of the public demand, your Lordship was pleased to consider to be consistent with that regard for the welfare of those committed to his care, which had entitled Lieutenant Colonel Munro to the confidence of Government; but the reasons stated by that Officer against the adoption of such a measure, arising from an intimate acquaintance with the character of the inhabitants of the Ceded Districts, satisfied your Lordship in Council that it would be followed by effects permanently injurious to the industry and prosperity of the province. Your Lordship therefore approved the conduct of the Principal Collector in keeping up the amount of the assessment and confirmed the Settlement effected by him for Fusly 1213.

173. On the 28th April we submitted to your Lordship in Council an account of remissions which the Principal Collector recommended should be allowed in the revenue for Fusly 1212. As the whole amount was trifling, being only Pagodas 714-41-47, or about 1/10th of one per cent on the Jumma of the year, and as the remarks of Colonel Munro, on the several items showed the remission to be necessary, we requested and received your Lordship's sanction to write off that sum to Profit and Loss.

Remission on the Jumma of
Fusly 1212.
To Government, Diary to
Cons., 30th April.
From Major Munro, in Cons.,
23rd April.
From Government, in Cons.,
4th June.
To Colonel Munro, Diary to
Cons., 11th June.

174. The Principal Collector submitted to us, under date 24th July last, a proposition for working the Diamond Mines in the Ceded Districts. The conditions offered were the same as these imposed by the former Government of the country, and such as are generally insisted on by the Native powers of India for the permission to open Mines of this description in their territories.

Diamond Mines.
From Colonel Munro, in
Cons., 6th August.

175. When Mr. Scott in 1801 proposed to work the Mines of Palnaud, the Board recommended, instead of the terms submitted by him, which were nearly the same as those contained in Colonel Munro's letter, that the larger Diamonds should not be declared to be the property of Government, but that the renters should be allowed to retain them on the paying one-third of their value into the Treasury; the reasons for this recommendation were, that valuable Diamonds would seldom be brought to account if declared the sole property of Government (an opinion in which Colonel Munro coincided) and that the relinquishment of two-thirds of their value would induce better offers of rent. This recommendation being approved by Government, an advertisement was prepared by us and submitted to your Lordship with a recommendation that a similar one might be published at the Presidency and in the Ceded Districts, inviting proposals for working the Mines at the places mentioned by Colonel Munro. Your Lordship having concurred therein, the necessary advertisement has been published in consequence.

To Government, Diary to
Cons., 16th August.
From Government, in Cons.,
17th September.
To Colonel Munro, Diary to
Cons., 1st October.
Advertisement, Diary to
Cons., 1st October.

176. Your Lordship in Council was lately pleased to transmit for our information and guidance copy of a letter which had been received from the Principal Collector, and of the reply sent to that Officer, on the subject of certain appearances of disaffection manifested in the Ceded Districts. We have since had the honor to report to your Lordship the apprehension of one of the delinquents Permal Nair, the Poligar of Doodikondah.

Apprehension of the Poligar
of Doodikondah.
From Government, in Cons.,
30th August.
To Government, Diary to
Cons., 3rd September.
From Colonel Munro, in
Cons., 27th August.

177. The retreat of this offender was discovered through the perseverance of Mr. Gahagan, one of the subordinate Collectors, and his person seized by a party of Military Peons under that gentleman's orders, aided by another party detached by Captain MacDowell. The desire of putting an end to the cruel, rebellious and predatory conduct of Permal Nair, as reported to your Lordship in Council, induced Colonel Munro to offer a reward of 600 Pagodas for his apprehension, which we submitted for the sanction of your Lordship in Council.

To Government, Diary to
Cons., 3rd September 1804.

178. The letter dated 24th May, noted in the margin, contains Colonel Munro's sentiments in reply to the orders, which, as mentioned in the — Para. of this Report were sent to different Collectors for discontinuing the purchase of fire arms and weapons of offence; the letter dated 3rd June contains his Report on the quantity of cotton annually produced and of cloth manufactured in the Ceded Districts, as required by the Board of Trade, in which department the subject will no doubt receive due attention and therefore need not be detailed by us. The letter of 6th August relates to the very great scarcity of grain which prevails throughout those districts, in consequence of which, we authorized the Principal Collector to prohibit, for the present, its exportation to foreign territories, excepting as suggested by him, such quantity as might be required for the supply of the troops serving beyond the Kistna.

From Lieutenant Colonel
Munro, in Cons., 4th June.
From do. in Cons., 21st
June.
To Government, Diary to
Cons., 2nd July.
From Lieutenant Colonel
Munro, in Cons., 16th August.
To do., Diary to Cons., 20th
August.

179. Under date 30th July we submitted to your Lordship in Council a letter from the Civil Auditor enclosing correspondence with Lieutenant Colonel Munro respecting his allowances. The amount of Salary and Commission drawn by Colonel Munro for the official year 1803-4 was Star Pagodas

Colonel Munro's Salary and
Commission.
To Government, Diary to
Cons., 2nd August.

From Mr. C. Smith, in Cons., 12th July. 17,032-20-8, exceeding the sum fixed as the utmost that can be received by Collectors on this account, without the express sanction of Government by Star Pagodas 9,532-20-8.

180. We observed to your Lordship on this occasion that the Report on the revenues of the Ceded Districts for the last Fusly, evinced on the part of Colonel Munro a continuance of the same able exertion as had invariably characterized his management, and that we therefore trusted that the additional Commission, would, as heretofore, be sanctioned. Your Lordship expressed much satisfaction in adopting our recommendation on this subject.

Disbursements.
From Colonel Munro, in
Cons., 20th February.
To Government, Diary to
Cons., 15th March.
From Government, in Cons.,
9th April.
To Colonel Munro, Diary to
Cons., 12th April.

181. The undermentioned disbursements have been authorized by your Lordship in Council, subsequent to the date of our last General Report. Estimate of the expenditure required for the repairs of Tanks and Water-courses in the Ceded Districts, sanctioned by Government on the 24th March ... 23,798 16 27

From Colonel Munro, in
Cons., 28th June.
To Government, Diary to
Cons., 16th July.
From Government, in Cons.,
27th August.
To Colonel Munro, Diary to
Cons., 3rd September.

Advances of Taccavy sanctioned by Government, under date 11th August, to the amount of Star Pagodas ... 70,000 0 0

182. The total Jumna of the Ceded Districts for Fusly 1213, amounted to Star Pagodas 14,59,121-18-8, the Collections within the Fusly to Star Pagodas 14,46,920-16-74, and the Balance outstanding on the 11th July was Star Pagodas 12,201-1-44.

ZILLAH CHINGLEPUT.

183. The revenues of this Zillah having been fixed, and the conduct of the Collector in their Collection being prescribed by the Regulations, we have little matter of importance to bring to the notice of your Lordship in Council; we shall however briefly state what has passed since the date of our last Report on the subject of the affairs of this Zillah.

ZILLAH CHINGLEPUT.
A Settlement of Lands.
From Mr. Hepburn, in
Cons., 9th April.
From Mr. Young, in Cons.,
6th August.
From do., in Cons., 9th
August.
To do., Diary to Cons.,
13th August.
From Mr. Young, in Cons.,
20th August.
Advertisement, Diary to
Cons., 23rd do.
Do., do., 27th September.
To Mr. Young, Diary to
Cons., 1st October.
Advertisement, do., 5th do.
Do. do., 5th do.

184. The correspondence noted in the margin will inform your Lordship in Council that several of the estates of this Zillah have at different periods been under attachment on account of arrears of revenue, but we have the satisfaction to observe that previously to the day fixed for the sale, the arrears and interest thereon have on each occasion been discharged; thus the original purchasers continue in possession, with the single exception of Pullaloor, the sale of which will shortly take place.

185. A balance of current revenue to the extent of Star Pagodas 13,459-31-13 was due on the expiration of the Fusly from the attached mootahs, of which Star Pagodas 9,07-5-42 have subsequently been discharged, leaving only Pagodas 4,252-25-41 outstanding by the latest accounts received.

186. The lease of the Vulloor Farm held by Mr. D'Monte having expired, Mr. Young, to whom the charge of this district had been entrusted during Mr. Hepburn's absence on account of ill-health, requested permission to survey the Farm and to introduce fixed money rents, established and ascertained by pattahs to be issued to all the cultivating inhabitants. This measure has been sanctioned by us as being calculated to secure their rights under the future proprietor, and to furnish the neighbouring Zemindars an example of a mode of Settlement, which it is the interest of all parties to adopt.

VULLOOR ESTATE.
From Mr. Hepburn, in Cons.
16th July.
To the Chief Secretary to
Govt., Diary to Cons., 19th do.
From Mr. Secy. Greenway,
in Cons., 23rd do.
From Mr. Young, in Cons.,
9th August.
To Mr. Young, Diary to
Cons., 20th August.

187. Mr. Young having applied to us for orders regarding the management of the Arrack and Toddy Farms in the current Fusly, we directed him to invite proposals for renting them on the same plan as had been adopted in the last Fusly; and we lately had the honor to forward to your Lordship in Council a Statement showing the result of your offers made in consequence, by which your Lordship will have observed that an increase of revenue has been obtained, on comparison with that of Fusly 1213, to the amount of Star Pagodas 6,029-5-38. To prevent any loss arising from delay, we have authorized the Acting Collector to put the highest bidders in possession, and we await your Lordship's approval of the measure.

Arrack and Toddy Farms.
From Mr. Young, in Cons.,
11th August.
To do., Diary to Cons., 16th
August.
Vide last General Report,
para. 221.
To Government, Diary to
Cons., 1st October.
From Mr. Young, in Cons.,
17th September.

188. In our last Report we stated that the Survey of the lands in the district of Sativadu which was authorized with the view of introducing a money assessment instead of a division of the produce, had been commenced, and was in such progress as led us to expect that a Ryotwar Settlement might be concluded for Fusly 1213.

189. We had accordingly the honor to lay before your Lordship in Council, on the 20th August last, the Jumma and Kistbundi of Sativadu and Pulicat for Fusly 1213, together with a Report from Mr. Hepburn, containing in abstract a very satisfactory result of the completion of the Survey of the former district, and the consequent introduction of a Ryotwar Settlement.

190. The extent of land of the various descriptions for which pattahs were granted to the inhabitants at the commencement of the season, was cawnies 15,557; it was however stipulated that the rent should be payable only on what should be actually brought under cultivation. In some villages, the whole extent engaged for could not be cultivated in consequence of a failure in the usual supply of water; in others, on the contrary, the season allowed of an extended cultivation, still leaving a difference below the proportion of land originally engaged for by the inhabitants to the extent of cawnies 1,671.

191. The result of this arrangement was as follows:—

SATIVADU.		Land farmed to the inhabitants at the commencement of the season 15,557 cawnies valued on the books of the Survey at Star Pagodas	
Land Revenue for Fusly 1212 exclusive of road duties, Star Pagodas	10,014-37-27	...	14,781 5 70
Land Revenue for Fusly 1213	13,542-41-62	...	
Increase 35½ %	3,528-4-35	Deduct value of cawnies 1,671, being the actual deficiency of cultivation	1,238 10 8
Jumma of Fusly 1213	13,542 41 62		
Exceeding the land revenue derived under the Aumance system in Fusly 1212 by Star Pagodas 3,528-4-35, to which			
Total	4,029-14-12		

was to be added Star Pagodas 501-9-57, the excess in the Collections at Pulicat, arising solely from Customs, making the total increase in the revenue of Sativadu and Pulicat for Fusly 1213, Star Pagodas 4,029-14-12.

192. We stated to your Lordship in Council our expectation of receiving from Mr. Hepburn a detailed report explanatory of the principles by which he had been guided in fixing the land tax of the district of Sativadu; that we had every reason to conclude from the augmentation of cultivation which he had effected, combined with its liquidation within the year; that the tax was moderate, while we trusted that experience would demonstrate that the emancipation of the lower order of farmers from the oppression of the head inhabitants, would, by securing to each the fruits of his industry, materially improve the revenues of this district.

193. Your Lordship in Council informed us in reply that you should defer, until the receipt of Mr. Hepburn's detailed explanation on the principles by which the assessment had been regulated, the communication of your final judgment on the Settlement of Sativadu and Pulicat for Fusly 1213, but that it was satisfactory to your Lordship in Council to observe there was reason to conclude, from the facility and punctuality with which the revenue had been realized, that the tax upon the lands had been determined with a due regard to the principles of moderation and justice.

194. Your Lordship in Council therefore confirmed the Settlement of the revenues of the district of Sativadu and Pulicat effected by Mr. Hepburn for Fusly 1213.

195. The following disbursements have been made by the Collector of this Zillah since the date of the last despatch Pensions hitherto paid by the late Reverend Mr. Gerické to several Dutch inhabitants of Pulicat and Sadras authorized by Government under date 7th April to be continued at the expense of the Honorable Company through the Collector of this Zillah including the arrears which had accrued since the death of Mr. Gerické amounting to Star Pagodas per month 13 27 70

Arrears due from October 1804 to April 1804 being for 7 months 95 15 10

Arrears due on account of Yeomiahs granted by the late Government of the Carnatic, from the revenues of Sativadu and Pulicat to the amount of Star Pagodas 3,189 59 52

And a future monthly charge on this account of Star Pagodas 78-30-51 for a month of 30 days, and Star Pagodas 80-29-3 for a month of 31 days; total per annum as sanctioned by Government under date 21st April 958 4 36

Pay of four Peons stationed at the Payenoor Salt Pans being per month 8 0 0

Charges repair of the Trivaloor Salt Pans being Star Pagodas 30 0 0

And the purchase of almirahs and furniture for the Cutchery being Star Pagodas 34 0 0

Sanctioned by Government under date 21st April, remission of the rent heretofore paid by Ponnappilly for a Shotrium village which had 10

been conferred on him in reward for his services, but which appeared to have occasioned loss instead of producing advantage. Authorized by Government under date 12th May Star Pagodas ...

65 0 0

Estimated cost of repairing the Custom House at Pulicat. Submitted to Government under date 17th September, Star Pagodas ...

230 0 0

196. The Jumma of Zillah Chengleput including the district of Sativadu, and the Dutch Settlements of Sadras and Pulicat amounted for Fusly 1213 to Star Pagodas ...

3,20,578 24 10

The sum collected within the Fusly, Star Pagodas ...

2,95,124 9 42

Leaving an outstanding balance of Star Pagodas ...

25,454 14 48

NORTHERN DIVISION OF ARCOT AND BARAMAHAL

197. The Settlement concluded by Mr. Cockburn for the Northern Division of Arcot and Baramahal in Fusly 1213 was submitted to your Lordship in Council on the 26th April last. The Jumma of that year, comprising the Land Revenue, Licenses and Customs, is compared in the subjoined statement with that of the year preceding.

Names of the Districts.	Land Revenue Fusly 1213.			License Fusly 1213.			Customs Fusly 1213.			Total Revenue of Fusly 1213.			Total Revenue of Fusly 1212.			Increase in Fusly 1213.			Decrease in Fusly 1213.		
	S. Pags.	F. C.		S. Ps.	F. C.		S. Ps.	F. C.		S. Pags.	F. C.		S. Pags.	F. C.		S. Ps.	F. C.		S. Ps.	F. C.	
Northern Division of Arcot including Vencatagerry Cotah. ...	314,187	25 57		8,383	25 10		21,930	3 0		344,501	11 67		275,026	22 21		69,474	31 46				
Chittoor Pollams ..	39,270	5 50								39,270	5 50		39,270	5 50							
Western Zemindaries...	228,498	0 0		2,177	21 0					230,675	21 0		230,452	0 0		223 21	0				
Baramahal ...	159,895	10 28		1,925	28 10		18,819	0 0		180,639	38 38		182,999	16 25					2,359	16 67	
Balaghaut ...	43,377	15 61		2,450	5 28		2,407	0 0		48,234	21 9		46,711	30 12		1,522	32 77				
Revenue under Annamce*	61,000	0 0								61,000	0 0		60,000	0 0		1,000	0 0				
Total...	8,46,228	15 36		14,936	37 48		48,156	0 0		904,321	14 4		834,459	32 28		72,221	1 43		2,359	16 67	

* N. B.—Tripetty ... 60,000

Salt in the Western Zemindaries... 1,000

Total... 61,000

Permanently settled.

198. The Land Revenue of the Northern Division of the Arcot Province including Vencatagerry as entered above, exceeded the Revenue of the Fusly 1212 in Star Pagodas 70,937-25-61, it after deducting the amount of the Village Sibbendy and Pagoda allowance, Star Pagodas 34,264; the actual addition to the Circar Jumma was Star Pagodas 36,674. The Ryots had engaged to cultivate an additional extent of land, the Sircar Revenue from which would have been Star Pagodas 37,362-33-49, but the season being unfavorable, cultivation could not be carried to this extent, and the estimated increase was not inserted in the Jumma bundy. In the districts of

Baramahal and Balaghaut, the land Revenue decreased from the same cause, Star Pagodas 2,556-19-70 in comparison with Fusly 1212 including Licenses, Customs, Village Sibbendy and Pagoda allowances; the total Revenue of Fusly 1213 exceeded that of Fusly 1212 by Star Pagodas 69,861-23-58, or excluding the two last items, which form no part of the actual Sircar receipts available to Government, in Star Pagodas 35,597-23-56.

199. The Survey of Balaghaut completed in the last Fusly having led to some alterations in the rates of assessment, a small decrease was thereby induced of Star Pagodas 1,407-34-2, but as they will produce in the fourth year an addition of Star Pagodas 3,123-12 65, the expense incurred by the Survey, Star Pagodas 2,500 will then be repaid.

200. The increase above noted in the Northern Division of Arcot was occasioned principally by the resumption made by the Collector of Russooms, Meras, &c. Had the season enabled the inhabitants to cultivate to the extent of their engagements, the increase, as already observed, would have been much greater. The Settlement of this district was formed with the actual cultivators, and the amount of the assessment was fixed on the land and determined by the average payments for the last ten years modified according to local circumstances. With respect to dry grain lands (excepting in the Chittoor District) the average of the land rent and extra assessments was taken as the ground of the Settlement, but in wet grain lands, the produce of which has usually been divided between the Sircar and the Ryot, the customary share of the former, calculated on the actual produce of the year, together with a certain portion of the assumed Meras, was commuted for a money payment at a rate lower by six mercals in a Pagoda than the average selling price of the last ten years.

201. Experience in other districts has manifested that these principles, by diminishing the expense and preventing the frauds incident to the receiving a share of the produce, are calculated to promote the prosperity of the revenue, whilst the abolition of undefined demands on the cultivator, the substitution of money rents for payments in grain, and the limitation of that rent by written engagements must essentially contribute to secure the rights to stimulate the industry, and to reward the labor of the ryot. We therefore requested your Lordship's sanction to the settlement formed by Mr. Cockburn for the Districts under his charge for Fusly 1213.

202. The assessment on garden lands had heretofore been regulated in the Northern Division of Arcot with reference to the produce and not to the quality of the soil. The latter mode of assessment having been suggested by the Collector, we recommended it to your Lordship for adoption from the commencement of the current Fusly; for, although inducing an immediate annual decrease of Pagodas 8,000, the encouragement to be thereby afforded to the extension of agricultural improvement, would, we were persuaded, in its consequences be conducive to general prosperity.

203. The proposition of Mr. Cockburn for establishing a Police in the Chittoor Pollams to be paid out of the resumed fees of the Poligars had heretofore received the sanction of Government. The amount of the fees was then estimated by him at Star Pagodas 11,000, and the expense Star Pagodas 6,752-0; the actual receipts, however, on account of these fees were Star Pagodas 16,109-20-51, and the Collector found it necessary to increase the yearly expenditure of the establishment to Star Pagodas 10,092-36 still falling short of the fund from which it is discharged, Star Pagodas 5,109-20-51 to the additional disbursements. On this account we requested your Lordship's sanction.

204. It has been a general custom in the several districts of the Carnatic to pay the village servants and artificers attached to the villages by allowing them to hold a certain extent of land in maniam, and by appropriating to their use a portion of the crop of each cultivator. As meras and others extra assessments were, as before stated, added to the land rent conformably with the principles of the permanent system of revenue, those belonging to the village servants and artificers were resumed, and the Collector assessed the maniams of the latter with one-fourth of the full Jumma.

205. The amount added to the Sircar Revenue by the resumption of meras was Star Pagodas 17,554-0-65, and by the assessment on the Service Maniams Star Pagodas 5,585-21-25; for the disposal of those sums the Collector requested instructions; but recommended, if it should be determined to restore them to the proprietors, that the old mode of payment in kind should be discontinued.

206. As these meras and maniams were enjoyed by persons in lieu of services either absolutely necessary to the comfort or especially conducive to the happiness of the inhabitants, we were of opinion that the village artificers, &c. should not be deprived of the stipend allotted for their subsistence, the enjoyment of which had been confirmed to them by long prescription. We however approved the suggestion of paying them the amount of the meras in money from the Treasury, as calculated to secure to them their right and to protect the cultivator from extortion.

207. The Collector resumed the lands exceeding in value 30 Pagodas formerly enjoyed by Pagodas, and proposed paying the Pagoda expenses from the public treasury. The yearly expenditure on this account was stated to be 5,136-41-13, of which Star Pagodas 2,517-24-4 would be defrayed by the resumptions, leaving 2,467-38-24 as the net charge to Government; to the foregoing arrangement we requested your Lordship's sanction.

208. Mr. Cockburn noticed the want of a good road from the Mysore country through the pass of Pedanaigdroog to the Carnatic to meet the road-making in that direction to Chingleput: the expense he estimated at 7,000 Pagodas; but recommended, should it be deemed inconvenient to disburse so large a sum on this account, that a portion of it might be expended in repairing such parts of the present road as particularly required it. On this subject we requested your Lordship's orders.

209. The principles on which the Ryotwar Settlement of the Northern Division of Arcot had been concluded for Fusly 1213 appeared to your Lordship in Council well calculated to secure to the ryot the profits of his labor, and the revenue of Government from defalcation were approved as constituting an equitable basis of a temporary settlement. Your Lordship however expressed a desire that the system, which had been established in the Baramahal and Balaghaut districts, of regulating the assessment of the lands by an actual Survey, should be introduced as early as might be practicable into the Northern Division of Arcot. With this explanation, your Lordship confirmed the settlement effected by Mr. Cockburn of the revenue of the Districts under his charge.

210. The recommendation of the Collector that the assessment on lands appropriated to horticulture should be determined by the quality of the soil, instead of varying according to the nature of the produce was also approved; and, although an apparent loss of revenue might be produced by the measure, your Lordship concurred with us in the opinion that this effect would be temporary, and that the general encouragement thereby held out to agricultural

speculations would eventually conduce to the prosperity of the inhabitants and of the public resources.

211. Under the explanations which we stated, your Lordship authorized the increased disbursement of Star Pagodas 10,092-36 on account of the Police Establishment in the Chittoor Pollams, and concurred in the sentiments expressed by the Collector that it was more reasonable that the artificers and Village Sibbendy should receive from their employers the value of their labor than that they should be maintained by advantages arising from the produce of the land; but as this mode of compensation had been sanctioned by immemorial usage, your Lordship concided in our opinion that the artificers should not be deprived of the value of the stipend set apart for their subsistence, considering it to be preferable that the remuneration of their services should be provided for by a reasonable diminution of the assessment of all the lands, than that any particular extent should be exempted on this account from contributing towards the exigencies of the State. The principle recommended by us was therefore adopted, and the payment authorized from the treasury of the sums arising in the then current year from the immunities of the artificers which has been assumed by the Collector.

212. Your Lordship approved the suggestions of the Collector for regulating the disbursements of the Pagodas, and authorized the expenditure necessary on this account; and as it appeared of obvious importance to the commercial as well as political interests of this country, that every attention should be given to the improvement of the public roads, your Lordship desired that Mr. Cockburn would make such improvement to the western road as might be immediately necessary, and that the expense might be confined to the narrowest possible limits.

To Mr. Cockburn, Diary to
Cons., 4th June.

213. A communication of your Lordship's orders was duly made to the Collector.

Permanent Settlement of the
Kistnagiri Division.
To Government, in Cons.,
21st June 1804.
From Mr. Cockburn, in Cons.,
10th November 1803.
From do. in Cons., 27th
December 1803.
From do. in Cons., 12th
April 1804.
From do. in Cons., 21st
May.

214. Under date 22nd June we had the honor to lay before your Lordship in Council our Report on the Permanent Settlement of the revenues of the Kistnagiri Division of the Baramahal, accompanied by various documents relating to the subject.

215. Referring your Lordship for particulars to those documents, we shall only recapitulate the principles on which the Collector recommended the assessments proposed for the several estates, and the reasons by which we were influenced in reducing them.

216. The Kistnagiri Division was divided into seventy estates, and the Jumma to be assessed on them as proposed by the Collector, varied between the extremes of Star Pagodas 2,927, and Star Pagodas 784, giving an average of Star Pagodas 1,924 on each estate.

217. In determining the amount to be paid by the several estates in permanency, the Collector stated particularly the extent of waste land formerly cultivated in each. He proposed the assessment in perpetuity to be twenty per cent below the Jumma of Fusly 1211 in estates having no land of that description; in estates containing waste land to deduct from the 20 per cent the value of all such lands, according to their extent, rating them at $\frac{1}{5}$ ths of the rent of the cultivated land of each Mouza, unless that value should exceed the percentage, in which case he suggested the deducting 6 per cent from the Jumma of Fusly 1211; and lastly, to increase the assessment of Fusly 1211 ten per cent where temporary causes had occasioned its being reduced below the Survey rates. By the application of these rules the permanent Settlement of the Kistnagiri Division as proposed by him was $5\frac{7}{8}$ per cent less than the rent of Fusly 1211 or $1\frac{1}{16}$ per cent less than the average of ten years, exclusively of the Monigars' pay, which was at the disposal of the proprietors, and amounted to Star Pagodas 4,827 or 3 per cent on the assessment, and exclusively also of the increase of revenue in Fuslies 1212 and 1213, being Star Pagodas 362 or $3\frac{7}{16}$ per cent.

218. We entirely concurred with Mr. Cockburn in the propriety of calculating the permanent settlement on the actual revenue yielded by the several estates, with reference to the advantage to be derived to the proprietors from retrievable waste lands, either by converting them into arable or appropriating them to pasture, according as their nature and extent might afford the prospect of rendering them productive within a reasonable period, but we thought he had rated them too highly in calculating their immediate value at $\frac{1}{5}$ ths of those already under cultivation.

219. Considering, however, the great extent of the waste lands in this division of Baramahal, their capacity of production, and the incitement to agricultural pursuits inherent in the system of permanent possession, we do not think it necessary to allow indiscriminately the same profit to the proprietors of Kistnagiri as to those of the Salem division, which, including the Monigars' pay amounted there to about 16 and $\frac{1}{2}$ per cent on the average Sircar revenue derived in Fuslies 1210 and 1211, the two years immediately preceding the perpetual Settlement.

220. On the introduction of that system a competition, we observed, would naturally arise between the several proprietors for the services of the inferior ryots and laborers, who would be induced to give a preference according to the rate of rent fixed by the respective landholders on the several species of soil. Hence a probable reduction would take place on the Survey rates. We therefore deemed it to be essentially requisite, as the means of equalizing the terms of rent and rate of labor, that the proportion of profit to the proprietors should be as nearly as possible the same, and that in fixing the assessment for Kistnagiri, reference should be had to the contiguity for the Salem division, the greater fertility of its soil, and the profit accruing from the possession of landed property there, in order to guard against undue prepon-

derance of advantage, which, besides opposing the just principle of equal encouragement, would operate deterioration in the estates which were less favorably assessed.

221. After exercising our best judgment on the circumstances above stated and on those of the district at large, we were induced to recommend that the permanent assessment in this division of the Baramahal should be regulated by the average of the last three Fuslies 1211, 1212 and 1213, and, in view to greater improvement of which it was susceptible, by containing a much larger proportion of uncultivated land than the adjoining district, to reduce the profit to proprietors somewhat below the rate calculated for those of Salem, with reference also to this consideration as regards the estates of Kistnagiri respectively.

222. By the application of these principles, we informed your Lordship that the profit of proprietors would vary from 12 to 18 per cent on the Sircar Jumma including the Monigars' pay, being on an average $14\frac{1}{4}$ per cent on the total permanent land revenue of the district for the last three years.

223. An exception to the principle of assessment above stated was furnished by the circumstances which affected the Tengari Cotta District valued a few years before the Cession at Star Pagodas 32,000, but which, by the depredations of the Poligar Cheel Naigue produced in the first year under the Company's Government only Star Pagodas 20,064. From that period the revenue gradually declined, and in consideration of the state of the country and the impoverished condition of the inhabitants, Major Munro found it expedient in Fusly 1206 to reduce the assessment to Pagodas 9,874 being one-third less than the Jumma of the preceding year. Since this period, Tingricottah, notwithstanding the general fertility of its soil, has yielded but a moderate revenue to Government which was attributed by the Collector to a limited cultivation, and to the interest the inhabitants had in appropriating the waste land to pasturage.

224. The estates in this district being therefore much more improvable than in any other part of Kistnagiri, and the proprietors, in addition to the advantages they would possess, in common with others, of bringing the wastes into cultivation or continuing them as at present in pasture, being able as we thought, without injury to the ryots to increase the rent of the lands under cultivation to the standard fixed by the Survey in neighbouring districts, we were of opinion that it was not only inexpedient to reduce the Jumma of these estates below the present revenue, but that, considering their former value, an advance upon it might reasonably be made. We accordingly recommended, as suggested by the Collector, that the permanent assessment on the estates of the Tingricottah District should be determined by an addition of 10 per cent to the Jumma of Fusly 1211.

225. The permanent Jumma resulting from the principles above stated, as shown in the following statement, amounted to Star Pagodas 129,375-30-78, being less than the average of the last three years in Star Pagodas 13,830-26-34 or 9 $\frac{1}{2}$ per cent, and below the general average of 11 years, Star Pagodas 7,673-1-7 or $5\frac{21}{16}$ per cent, but above the schedules' valuation at the time of the Session in 1792, Star Pagodas 29,375-30-78 or 29 $\frac{1}{4}$ per cent.

NAMES OF THE ESTATES.	Number of villages and hamlets in each Estate.	Extent of Nupia and Puzia land cultivated in 1911 exclusive of Nupia or such as do not pay full rent.	Puzia land remaining uncultivated in 1911 which had been cultivated at some former period on which through now uncultivated is retrievable.	Per cent of the uncultivated lands to the cultivated lands.	Average income of Puzia 1211, 1212 and 1213 including Nupia's pay and Sornasayem &c.	Jumma recommended in perpetuity by the Collector.			Permanent Jumma recommended by the Board.		
						Pagodas	Rs.	C.	Pagodas	Rs.	C.
Kasbah Kistagerry...	31	3,706	3,206	86 1/2	2,308	8	2,121	43	1,923	35	10
Taluhully ...	20	3,515	2,348	66 1/2	1,970	12	1,866	12	1,603	30	54
Ingadeo ...	49	5,553	5,331	96	1,416	14	1,428	18	1,203	39	75
Goondarpully ...	61	4,211	6,169	46 7/8	1,883	36	1,688	27	1,620	16	4
Bellarpully ...	55	4,193	8,507	202 14	1,938	17	1,706	15	1,676	3	17
Cavary patnam ...	48	5,956	7,302	6	2,860	19	2,629	0	2,364	5	83
Tutacul ...	34	6,276	9,913	167 15	1,940	21	1,633	25	1,820	13	73
Maharazeghur ...	57	6,523	6,781	103 10	3,017	30	2,745	52	2,502	35	20
Freehold estate	6	...	...	...	...	...	...	...	...	...	...
Total...	...	39,935	49,541	...	17,535	31	15,716	32	14,664	44	76
Vaniembady ...	15	3,515	609	17 5	2,209	39	1,774	54	1,835	27	76
Yellagerry ...	16	4,480	1,072	37 5	2,160	41	1,961	72	1,812	42	77
Ambor pettah...	19	5,012	1,593	31 2	2,661	27	2,312	70	2,184	42	61
Ambaloor ...	4	740	154	20 13	1,620	26	1,318	66	1,378	36	35
Alengherry ...	13	5,531	2,654	47 15	3,069	34	2,777	15	2,463	21	62
Teerayalium ...	18	3,442	1,196	7 34 11	1,598	35	1,439	14	1,348	16	33
Natarpully ...	23	6,446	1,366	21 3	2,066	29	1,711	31	1,690	34	36
Lackanagumpully ...	17	5,145	616	11 15	1,552	29	1,276	54	1,233	5	42
Parand pully ...	6	5,165	1,228	23 12	2,018	37	1,788	60	1,673	13	4
Yellagerry mally...	6	...	...	...	415	15	414	30	...	...	...
Freehold Estate	...	...	...	...	...	...	...	...	...	...	...
Total...	...	39,479	11,002	...	19,315	2	16,762	56	16,036	16	26
Tripatore ...	8	2,746	594	21 10	3,290	13	2,823	13	2,716	22	40
Pootagrum ...	19	4,571	1,028	22 8	2,446	23	2,214	58	2,044	30	0
Nachareooppum ...	8	5,064	2,042	40 5	2,761	29	2,306	38	2,333	11	56
Yranamputti ...	10	3,957	1,688	42 10	2,417	34	1,955	78	2,047	4	23
Bonacoopam ...	21	5,298	1,648	31 1	2,543	4	2,171	53	2,128	7	20
Caladumpatty ...	14	3,678	768	20 14	2,052	22	1,792	49	1,690	0	0
Beemacollum ...	7	...	...	...	3,016	0	3,016	0	3,016	0	0
Coopanuttum ...	4	...	...	...	1,397	0	1,397	0	1,397	0	0
Total...	...	25,314	7,770	...	19,923	38	17,674	49	17,372	30	59
Coonatur ...	30	10,115	2,109	20 13	3,238	23	2,686	64	2,627	19	37
Chinnakalapandy ...	20	7,822	2,929	25 15	2,586	44	2,130	4	2,108	0	19
Coornuberry ...	21	6,607	2,983	39 2	2,777	41	2,433	13	2,305	24	42
Corrittee... ..	19	6,722	1,786	26 7	2,587	18	2,356	56	2,119	10	58
Pavacul ...	43	6,177	3,671	4 59 6	2,688	21	2,376	48	2,132	11	47
Pusendy ...	41	7,880	2,849	36 2	2,809	22	2,278	3	2,201	44	56
Capingherry ...	21	6,252	2,261	36 2	2,077	29	1,752	28	1,754	39	8
Freehold Estate	2	...	...	...	...	...	...	...	...	...	...
Total...	...	51,577	17,255	...	18,466	20	16,011	50	15,249	15	27

Comenellore ...	75	8,257	14,807	180 3/4	2,985	9	2,721	22	2,574	13	34
Muthoor ...	44	6,682	8,040	120 5/8	2,398	29	2,203	12	1,993	26	0
Codanadhully ...	26	5,742	4,448	77 7	2,292	14	2,082	10	1,880	41	43
Anendoor ...	19	2,122	4,127	194 7	1,015	14	928	8	893	39	39
Bancor ...	40	6,532	8,481	123 12	2,815	29	2,760	3	2,408	40	28
Bunduhully ...	32	6,549	6,338	96 15	2,378	20	2,145	13	2,023	16	73
Coremungil ...	52	7,044	9,117	119 4	3,817	43	2,632	55	2,257	12	71
Calavil ...	54	5,222	14,321	274 3	1,747	22	1,610	48	1,622	26	23
Freehold estate	3	...	...	...	...	...	...	...	...	...	...
Total...	...	49,074	69,779	...	18,441	2	17,071	20	15,554	36	71
Royacottah ...	68	2,983	5,548	185 15	1,405	8	1,184	21	1,210	22	75
Keelegum ...	49	4,624	2,743	124 5	2,743	25	1,688	8	1,658	35	19
Marandhully ...	58	3,767	4,860	121 9	2,331	37	1,998	14	1,990	21	7
Palcode ...	45	4,891	4,553	80 0	2,386	41	2,106	23	1,971	25	38
Humantapore ...	67	4,166	7,315	18 12	2,459	3	1,947	0	1,968	35	59
Beeluhully ...	55	4,688	7,315	101 3	1,090	1	952	54	957	13	45
Paparpatty ...	64	3,686	5,141	15 6	2,161	36	1,922	28	1,834	42	74
Mahandramunge ...	45	6,831	5,811	85 1	1,631	32	1,340	76	1,280	40	46
Freehold estate	1	...	...	...	...	...	...	...	...	...	...
Total...	...	33,640	40,984	...	14,654	18	12,507	27	12,283	12	43
Darampoory ...	46	6,447	6,709	103 14	3,122	41	2,819	69	2,668	6	72
Kisnapoory ...	41	7,415	8,183	110 5	2,213	25	1,973	6	1,896	7	68
Yellagerry ...	42	6,430	11,424	239 0	1,677	21	1,763	5	1,662	0	0
Nothully ...	34	4,134	8,649	209 3	1,644	31	1,445	0	1,447	11	20
Pungunthum ...	21	4,041	9,302	235 2	1,332	6	1,144	0	1,170	11	20
Adamucotta ...	47	6,030	1,048	116 6	3,177	23	2,927	37	2,733	8	27
Cudagalore ...	55	7,640	8,162	107 1	3,165	3	2,707	0	2,682	0	0
Purambady ...	36	6,803	7,391	108 10	1,981	17	1,738	49	1,704	0	0
Freehold estate	7	...	...	...	...	...	...	...	...	...	...
Total...	...	51,543	73,682	...	18,504	35	16,006	53	15,592	34	27
Tingricottah ...	20	5,015	24,946	497 6	2,153	43	2,454	13	2,470	2	10
Adegarputty ...	31	6,723	27,684	411 14	2,335	29	2,538	0	2,547	33	8
Collepatty ...	25	2,259	39,128	1,732 1	708	1	784	43	785	0	57
Kurroor ...	31	4,289	22,731	629 15	1,532	5	1,610	0	1,631	0	68
Murpoor ...	63	5,939	92,013	370 10	2,078	10	2,269	46	2,272	8	33
Gunnampatty pooly...	31	3,566	17,948	503 4	1,406	31	1,501	1	1,503	42	50
Curatoor ...	47	7,222	39,474	546 9	2,102	34	2,399	0	2,406	14	53
Paypully ...	68	3,870	30,268	782 1	1,135	21	1,210	59	1,212	7	60
Total...	...	38,887	224,206	...	13,452	42	14,765	42	14,818	19	69
Pelagur ...	41	8,028	10,455	130 3	2,222	39	1,953	72	1,923	0	0
Yarpully ...	20	4,235	3,567	84 3	1,612	43	1,434	0	1,387	0	0
Indoo ...	23	3,440	8,637	252 13	1,237	1	1,144	0	1,088	0	0
Cholampandy ...	61	8,168	16,811	403 5	1,956	41	1,795	9	1,701	0	0
Kodhully ...	62	6,567	19,095	289 14	1,516	14	1,362	16	1,334	0	0
Freehold estate	2	...	...	...	...	...	...	...	...	...	...
Total...	...	30,461	58,427	...	8,545	4	7,687	66	7,443	0	0
Grand Total...	...	3,59,913	5,52,680	...	1,48,839	16	1,34,880	73	1,29,375	30	78

226. Besides the Khas lands in the Kistnagiri Division of the Baramahal, there is a Pollam named Congundi, the present tribute from which is Star Pagodas 7,000, in our Report on the permanent settlement. We informed your Lordship in Council that the Collector was preparing the necessary documents preliminary to a settlement of this Pollam in permanency, which, when received, we should have the honor to submit to your Lordship.

227. In reply to our report on the permanent assessment of Kistnagiri, your Lordship in Council after noticing the beneficial consequences which had resulted from the information afforded by that able and intelligent Revenue Officer, Colonel Read, respecting the resources of the Baramahal, and the uniform establishment throughout the Province, of the approved system of administering the revenue which was introduced under his superintendence, admitted the justice and expediency of placing the Zemindars of both divisions upon an equal footing, and the propriety of fixing the assessment of the estates in the division of Kistnagherry with reference to the comparative advantages of their local situation in respect to the lands of Salem, and to their internal resources.

228. Your Lordship in Council was also pleased to concur in our opinion that the rate at which the Collector had proposed to include the uncultivated arable lands in the permanent assessment was too high, and under this impression, your Lordship confirmed the principle adopted by us of regulating the future revenue by the average of Fuslies 1211, 1212 and 1213, with reference to the improvement of which the estates in the division of Kistnagherry were considered susceptible.

229. The extensive depression which the resources of the district of Tingrecottah had suffered, appeared to your Lordship to require a deviation from the general principle which had been adopted in the assessment of the other districts of this division, but your Lordship did not consider the explanations stated to be sufficiently explicit to induce an acquiescence in the propriety of fixing the permanent Jumma at an amount exceeding the present recorded revenue of the several estates comprised in the district of Tingrecottah. Your Lordship thought that as the reduction of the assessment on the cultivated lands one-third below the Survey rates had failed, during the course of several years, to excite the industry of the ryots, and to produce an extension of cultivation, it was to be inferred either that the population of the district had remained stationary, and was incapable of affording a higher revenue, or that the inhabitants had maintained themselves by occupations of a more profitable nature than the tillage of the soil. In the one case, the addition of 10 per cent to the Jumma of Fusly 1211, might, your Lordship apprehended, endanger the stability of the revenue; in the other, if the advantages of the ryots to be derived under an occupation of the lands, as they were represented to be for the purposes of pasture, it appeared to your Lordship but reasonable that Government should participate in those advantages, and under this view of the subject the addition of 10 per cent to the land revenue of Fusly 1211 might be inadequate to the amount to which Government might be considered to be equitably entitled. Under these impressions your Lordship in Council deemed it proper to postpone a determination on the amount recommended by us for the permanent revenue of Tingrecottah, and to desire that the Collector should afford such information on the subject as he had procured during his management of the district, subsequently to the transmission of his Report.

230. With the above explanation your Lordship was pleased to confirm the arrangements which he had proposed for the several Estates composing the Kistnagherry Division of the Baramahal, and to desire that the estates might be advertised for sale at an early period.

231. In pursuance of these orders, the necessary instructions were issued to the Collector, and the sale of the estates comprised in the district of Kistnagherry with the exception of those of Tingrecottah, has been advertised to take place on the 15th of the current month.

Mr. D. Cockburn, in Diary in Cons., 20th August.
From do. in Cons., 13th September.
Advertisement in Diary to Cons., 17th September.

232. Our serious attention having been attracted by the large disbursements made in this Province on account of Arms purchased from the inhabitants, in conformity with a Proclamation published in 1801, we brought the subject to the notice of your Lordship in Council, and expressed our hope that the circumstances which we then stated would satisfactorily account for our having delayed to issue, until your Lordship's further pleasure should be known, the orders then lately given for extending the Proclamation generally to the districts under this Presidency.

233. Your Lordship in Council being satisfied, upon the grounds which were stated, that the reward for the surrender of Arms had tended, in this district, rather to encourage their manufacture than to diminish their number, was pleased to direct that the Collector might be instructed to suspend the payment of it in future; and as it was probable that the same objection existed in the other districts, your Lordship thought it might be proper that the discontinuance of any recompense for the surrender of Arms should be rendered general. On this point, however, your Lordship declined to give specific instructions, but left it to our discretion to authorize the payment of a moderate compensation where that measure might be judged likely to be productive of advantage.

234. Your Lordship desired, however, that this resolution might in no respect interfere with a rigid enforcement of the prohibition against the use or manufacture of Arms, and as no evil was so much calculated to disturb the peace of the country, and to defeat the establishment of a system of Police, in the interior Provinces, as the practice of carrying weapons of offence your Lordship desired that we would call upon the Collectors to use their utmost vigilance for the suppression of that abuse.

Mr. Cockburn, in Diary to Cons., 15th March.
Mr. Harris.
" Wallace.
" Cochraue.
" Parish.
" Græme.
" W. Garrow.
Major Munro.

235. Corresponding directions were accordingly issued to Mr. Cockburn, and to the other Collectors* who had authority to purchase Arms, directing them, in case they should see cause for the exercise of the discretion which had been vested in the Board, to explain the same, before any further disbursement could be admitted on the above account.

Survey of the Northern Division of Arcot.
From Mr. Cockburn, in Cons., 2nd July.
To Government, Diary to Cons., 23rd July.
From Government, in Cons., 16th August.
To Mr. Cockburn, Diary to Cons., 20th August.

236. In consequence of the desire expressed by your Lordship in Council that the system which had been established in the Baramahal and Balaghaut districts of regulating the assessment of the lands by an actual Survey, should be introduced into the Northern Division of Arcot, the Collector furnished an estimate of the expense that would attend it, amounting to Star Pagodas 6,060, for the disbursement of which we requested and obtained your Lordship's sanction.

237. The refractory conduct of the Poligars of Chittoor was noticed in our last General Report, as was also the intention of your Lordship in Council to communicate to us at a future period the measures which might be deemed expedient for the purpose of reclaiming them to a sense of their duty or of punishing their misconduct. Since that period we have had occasion to bring to your Lordship's knowledge a new instance of their contumacy, in demanding Sayer duties from the Merchants contrary to the stipulations of their cowle.

238. At length, under date 30th June last, we were apprized by your Lordship in Council that it was deemed practicable at that time, to adopt effectual measures for reclaiming the Poligars of Chittoor, and that it was proper that arrangements should be made for the purpose without delay.

From Government, in Cons., 5th July.

CHITTOOR POLIGARS.
Paras ---
To Government, Diary to Cons., 30th April.
From Mr. Cockburn, in Cons., 12th April.

239. Your Lordship in Council informed us that the Commander-in-Chief had been requested to give orders for the movement of a detachment of troops, consisting of one Native Battalion to the vicinity of Chittoor, for the purpose of being eventually employed in the execution of the above service, and your Lordship desired that immediate orders might be given to the Collector to be prepared to establish the authority of the Civil power to the extent which would be dependent on his exertions.

240. It appeared from the papers brought under the attention of your Lordship in Council that the conduct of the Poligar of Nargunt had much exceeded in culpability and in acts of avowed disaffection, that of any of the other Poligars; and the repeated proofs of contumacy and disobedience which he had manifested, required that he should be treated with proportioned severity. Your Lordship in Council accordingly desired that directions might be given to the Collector for the entire resumption of that Pollam, and for placing the person of the Poligar under restraint.

241. Although the other Poligars of Chittoor had not been guilty of the same aggravated circumstances of misconduct, the whole of those chieftains, with the exception of the Poligar of Goodiput, were implicated in a general contempt of public authority, and in a contumacious resistance of the demands of the Collector for the payment of the public revenue. It would therefore, your Lordship informed us, be necessary that this spirit of opposition should be subdued, and effectual means adopted for preventing the recurrence of so dangerous an example.

242. From the statements of the Collector it appeared that the different Poligars entertained in their service considerable bodies of armed Peons, which your Lordship observed it would be necessary that they should be required immediately to disband; and your Lordship desired that they might be called upon to account for the arrear of revenue of which they had withheld the payment.

243. Your Lordship informed us that it would be satisfactory to effect those objects, and to make the necessary arrangements for establishing a regular system of government in the Pollams of Chittoor, without the necessity of resuming the lands of the Poligars; but from the description which had been given of the inveterate abuses which appeared to have taken root under the relaxed administration of the late Nabobs of the Carnatic, your Lordship was not sanguine that it would be possible to eradicate those evils, and to remove the inconveniences attached to the ideal independence assumed by the Poligars, without a temporary suspension of their authority.

244. The adoption of that measure was recommended in the correspondence of the Collector, and under a general view of the subject, your Lordship deemed it proper that he should be vested with discretionary authority to resume the lands of the Poligars to such an extent as their conduct, or the circumstances of their character might appear to require, but if the exercise of that discretion should be deemed necessary, the Collector was to explain to the Poligars that the resumption would not be permanent, provided that their behaviour gave them a claim to future consideration, and in all cases where the lands of any Poligar might be resumed under this authority, your Lordship desired that a sufficient allowance might be allotted for his maintenance.

245. Your Lordship in Council was desirous that the execution of these orders might be effected without the use of Military force, and thought the attainment of the reform pointed out might be practicable by the influence of the Civil power, if a proper degree of discretion and vigilance were exerted by the Collector, that if this expectation were to be disappointed, and there should be evident grounds for expecting opposition on the part of the Poligars, your Lordship in Council desired that the Collector might apply for assistance to the Commanding Officer of the Troops ordered to proceed to Chittoor, explaining the nature of the service to

be performed, with such further information as might be necessary for his guidance in the execution of the orders which he would receive.

246. It was considered by your Lordship in Council proper to take advantage of this occasion for opening roads of communication throughout the Pollams of Chittoor, and for the effectual destruction of the fortresses of the Poligars, and informed us that orders had accordingly been given for detaching a party of Pioneers for that service, who would be prepared to co-operate, if necessary, with the regular troops.

247. Your Lordship in Council desired that in disbanding the armed attendants of the Poligars, the attention of the Collector might be directed to the means of securing their Arms, and that he might be authorized to offer a reasonable compensation for their value, according to the principle directed to be observed in disarming the followers of the western Zemindars.

248. In terms of particular satisfaction, your Lordship observed the forcible example of fidelity and attachment evinced by the Poligar of Goodiput, in having resisted, with unshaken constancy, the dangerous temptation with which his conduct had been assailed, and as it appeared highly important and just that so satisfactory a proof of confidence and allegiance should be distinguished by an adequate reward, your Lordship desired we would state our opinion respecting the best mode of effecting that object.

249. In the meantime, your Lordship desired that the Collector should be directed to apprise the Poligar of the opinion which was entertained of his merit, and of the intention to bestow upon him an adequate mark of public favor.

250. The foregoing instructions were accordingly made known to the Collector, and under date 28th July, we were informed by Mr. Cockburn that the Poligars of Pacal and Moogral having refused to accede to the terms proposed to them for the liquidation of their arrears of tribute, the detachment had moved towards their Pollams; the Moogral Poligar being a minor and nearly related to the Poligar of Pacal was entirely under the guidance of the latter, whose wavering conduct at this juncture, evinced the desire of resistance, checked only by a fear of its consequences. He had assembled all his force, but on the approach of the detachment, agreed on certain terms which were to be finally arranged the next morning. Afterwards, however, during the night, he elapsed, but the following evening, he and the Poligar of Moogral surrendered themselves to a Peon sent for that purpose, and they have both, by your Lordship's orders, been placed in confinement at Chingleput, and an allowance, equal to one-tenth of the Revenue derived from the Pollams, allowed for their support.

251. The detachment having next destroyed the forts of Culloor and Poolicherla, the Poligars of which had fled previously to its arrival, proceeded to the Pooloor Pollam, whereupon the Poligar consented to surrender a certain number of Villages adequate to the liquidation of the balance due by him, and an Aumeen, with the requisite establishment of servants, was deputed to receive charge of them; but, after much subterfuge and delay, the Collector's servants were ordered by the Poligar to quit the Pollam.

252. With the particulars of the attack of Pooloor, which followed this breach of agreement, we are unacquainted, but the Collector informed us that the exercise of force became unavoidable, that the Poligar, after having made a most obstinate resistance during the whole day, escaped from the Droog at night by a descent not known to have been practicable, and that he was joined by the Poligars of Rungari, Toomba, Yederconda and Nargul, who were likewise in arms.

253. No further communication was made to us by Mr. Cockburn until the 13th ultimo, when he wrote to us, recommending that a reward of 1,000 Pagodas might be offered for the apprehension of each of the Chittoor Poligars in rebellion, or half that sum for information, whereby such event might be compassed. This measure appearing to us advisable, as conducive to a termination of the desultory warfare with these Poligars, we recommend its receiving your Lordship's sanction.

254. We were informed in reply that your Lordship in Council had deemed it expedient to appoint Messrs. N. Webb, T. B. Hurdis and G. Stratton, to be Commissioners, for setting the affairs of the Pollams of Chittoor. A copy of the Minute recorded by the Right Honorable President on this occasion was, at the same time, transmitted to us, explaining the powers vested in the Commissioners, and the motives which led to their appointment, and we were desired to instruct the Collector to obey such orders as the Commissioners might think proper to issue respecting the Pollams of Chittoor. These directions have been issued accordingly.

255. Under date 30th April last, we reported to your Lordship in Council the death of Koomara Yachem Nair, late Zemindar of Vencatagiri, and the succession of his nephew Bungaree Yacham Nair, to whom, agreeably to his wish and common usage, your Lordship has been pleased to present the customary Khelat of Investiture.

256. Exclusive of the disbursements already noticed, the following have been made by Mr. Cockburn subsequently to the date of our last General Report.

Pension to Nunee Beebee on the resumption of a garden in Tripatoor of which she had for some time held the free possession. Sanctioned by Government under date 12th May, being 2 Pagodas per month or per annum, Star Pagodas ...	24	0	0
Estimated expenditure on account of the repair of tanks ...	3,811	0	0
And the constructing Choultries at different stations. Sanctioned by Government under date 5th May ...	16,16	0	0
Expense of maintaining 150 Peons during the festival at Tripetty for the purpose of preventing any interruption by the Chittoor Poligars and their adherents. Submitted to Government, under date 17th September last, Star Pagodas ...	75	0	0
	5,427	0	0

257. The Collections within the Fusly amounted to Star Pagodas 8,33,452-34-5, and the Balance outstanding on the 11th July was Star Pagodas 60,549-36-55, of which sum Pagoda 36,450 was due by the Chittoor Poligar.

ZILLAH SALEM.

258. The only subject relating to the affairs of Zillah Salem which requires to be brought to your Lordship's notice, is the situation of the landed proprietors.

259. Previously to the expiration of the last Fusly, the Collector stated to us his apprehension that several of the Zemindars would fall in arrear, and requested authority to make the necessary advances of Taccavy in such estate as it might be found expedient to attach.

260. We informed the Collector that on the attachment of any particular estate, his application would be attended to, but that considering the favourable terms of the permanent assessment in this Zillah, and the additional advantage derivable at a future period from an industrious improvement of the lands, we trusted that the failures he anticipated would not occur.

261. We are concerned to observe that our hopes were disappointed: no less than twenty-five entire estates, besides a portion of two others having been attached for arrears of Revenue, which accrued in last Fusly;—the day of sale fixed by public advertisement was the 19th ultimo. The result has not yet been communicated to us by the Collector, but it is reasonable to expect that a portion of the arrears will have been discharged prior to the day of sale, and the disposal of a proportionate extent of land be thereby obviated.

From Mr. Hargrave, in Cons., 20th September.
To Government, in Diary Cons., 1st October.

The advances for cultivation in the several sequestered estates and to the inhabitants of the Pachamally Hill in Ahtoor submitted to Government, under date 29th September, were Star Pagodas 288-31-70.

262. The Jumma of this Zillah for Fusly 1213, including Land Customs, Farms and Licenses, was Star Pagodas 3,75,835-13-8, the collections made within the Fusly amounted to Star Pagodas 3,60,720-8-3, leaving an outstanding balance on the 11th July of Star Pagodas 15,115-5-5.

SOUTHERN DIVISION OF ARCOT.

263. The charge of the Southern Division of Arcot was delivered over to Major Macleod by the late Collector, under date 2nd January last, and on the 17th of the following month, he applied for permission to visit the Presidency, in order to submit to us some estimates for improving the district.

264. We remarked to him in reply, that this letter being the only one we had received from him since his taking charge, though in due course we might have expected various communications relative to the duties with which he was entrusted, we were anxious to know what progress had been made by him towards completing the Settlement of the current Fusly, collecting its revenue, and recovering the large balance of Fusly 1212; for that, as we had not yet received from him the usual Demand, Collection and Balance Account, nor the Diary for January, we were precluded from all means of knowing the state of affairs in the Province.

265. On the 3rd March, Major Macleod informed us that, from all the enquiries he could make respecting the present state of the Southern Division of Arcot, he had every reason to be convinced that the Jumma of the current year Fusly 1213 would be less in a very large proportion than that of the year preceding; that the season had been extremely unfavorable from want of rain in all the districts remote from the Sea coasts; that it was a general complaint that the assessments of Fusly 1212 had been above the means of the ryots, and that uncultivated lands had been included in the accounts. Major Macleod proceeded to observe that it had been reported to him that at the season of collecting the preceding year's instalments, cattle had been sold by the ryots at very reduced rates, and that it appeared, by returns up to 1st January, two hundred and ninety-eight families had deserted from six of the Tahsildaries. He concluded by requesting sanction to his forming the Jumma of Fusly 1213, by taking the averages of money rent by the preceding year's Jumma and applying those averages on the actual cultivation in every corresponding village, with occasional exceptions, when there might be good reasons for deviating from this rule.

266. After expressing to Major Macleod, in reply, our concern to understand that his enquiries into the state of the District had led him to anticipate a very considerable diminution of Revenue, we observed that recurring to the changes of management in the Southern Division of Arcot which had followed in quick succession, we felt no surprise that, on the late transfer of the local authority, complaints should be made, as he represented, of assessments in the preceding year beyond the means of the ryots. We considered that to establish this belief, was viewed as a common interest, but most of all was the object important to the head inhabitants whose oppressive influence over the lower classes of the people would be thereby extended.

267. We adverted to the mismanagement of Captain Graham, who, without discrimination, at once reduced the public demand for Fusly 1211 throughout the Division 25 per cent below the assessment of the preceding year, while in every other part of the Carnatic, the full amount of the settlement for Fusly 1210 was realized, that the revenue had increased in each succeeding year, and the condition of the inhabitants relieved from oppressive exactions of revenue servants and others under the Mahomedan Government, was essentially improved.

268. We remarked to Major Macleod that his immediate predecessor, Mr. Garrow, in restoring the Revenue to the comparative standard at which it had been realized throughout the Carnatic, met with violent opposition from the head inhabitants; that they assembled in a body at Madras, presented petitions to the Board, and endeavoured, but without success, to give to their real object of perpetuating oppression on the ryots, the appearance of suffering under injury and distress.

269. We referred him to Mr. Garrow's Report in explanation of the principle that obtained in Fusly 1212 by commuting the produce for a money payment and the projected change in the current year by taxing the land instead of valuing the Government share. As the season of forming that settlement approached, the head inhabitants favored by circumstances renewed their opposition, preferring groundless complaints against the Collector, and in reference to which, Government declared themselves satisfied of the just principle on which the assessment of the lands had been regulated in Fusly 1212, and that they should be prepared to afford such support as might be necessary to frustrate the opposition of interested persons in their endeavours to counteract the measures of salutary reform which were required to develop and extend the sources of the public revenue.

270. The removal of Mr. Garrow from office which soon followed, would, we observed to Major Macleod, no doubt have been considered as a presage of success to their schemes, and would encourage every artifice to ensure it. We therefore recommended to him a cautious procedure and correct ascertainment of facts to meet representations from parties so deeply interested to deceive him.

271. Respecting the complaints of an over assessment in the preceding year, we informed the Collector that when he should submit specific information on the several matters of alleged grievance, we would go into a particular consideration of them; with regard to the settlement of Fusly 1212, we remarked that as it was partly formed on the actual cultivation, and partly on the engagements of the inhabitants to cultivate to a certain extent, we did not consider the allegation that "uncultivated lands were included in the accounts" as necessarily implicating the principles of Mr. Garrow's assessment, but to have been occasioned by the failure of the inhabitants to fulfil their agreements.

272. The disadvantages attending a Village Settlement were accurately stated by Mr. Garrow in his Report on the Settlement of Fusly 1212, and the arguments adduced by him were so strong in favor of a Ryotwar Settlement, formed on the basis of a money assessment on the lands, which he proposed introducing in Fusly 1213; that Government authorized a Survey in order immediately to establish this system, for which purpose directions were conveyed to Mr. Garrow in September 1803; therefore on Major Macleod's taking charge, we thought it necessary only to desire him to complete the Ryotwar Settlement for Fusly 1213, in which we understood considerable progress had already been made by Mr. Garrow.

273. Under these circumstances, and at the then advanced period of the season, we could not but express to Major Macleod our disappointment at the reference he made respecting the principles of the Settlement to be formed. We repeated to him our expectation that he would continue the Settlement, as begun by Mr. Garrow, with individual ryots, on the extent of land cultivated by each, regulating the amount of rent for the different kinds of soil in such

manner as circumstances might indicate to be necessary; if this system could not be rendered general in the current year, we informed him that it would be advisable to conform to that of the preceding Fusly, fixing a money rent on the produce according to the averages taken by Mr. Garrow of the actual extent of land under cultivation in each village, and without disturbing for the present the rule of measurement that had obtained since its introduction by Royagee.

274. We shall not particularize the further correspondence which passed with Major Macleod on the subject of his Settlement for Fusly 1213, but refer your Lordship in Council generally to the letters noted in the margin. His Report, with the Jumma Kistbundy and other Statements accompanying it, was received on the 10th August, and we had the honor to lay it before your Lordship under date the 24th ultimo.

275. The Khas lands in the Southern Division of Arcot are divided into 3,351 villages, of which 1,767 had been valued by the late Collector, Mr. Garrow, and pattahs been granted to the cultivators for nearly one-half of that number previously to the appointment of his successor. Major Macleod represented that in consequence of the drought of the season, he had been induced to settle a new account with almost every ryot to whom those pattahs had been delivered. With respect to the remaining 1,584 villages, which had not been valued to a money rent, the Collector regulated his demand by the average collections per cawny of each for five years, and entrusted to the Curnums the classification of the soil according to the several qualities of it in each village.

276. From this explanation, it appeared that the general Settlement of Fusly 1213 had been formed in two modes, one on the actual value of the lands under cultivation corrected by reference to the extent that was productive at the end of the season; the other, by applying the average of former years to the several kinds of soil reported by the Curnums to be under cultivation, and afterwards checked by Surveyors. The amount of the settlement thus formed, exclusively of the Revenue of Pondicherry and Cuddalore, compared with Fusly 1212, was as follows.

Items of Revenue.	Fusly 1212.		Fusly 1213.		Increase.		Decrease.	
	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.
Land Revenue	9,40,472	40 1	6,76,276	16 10	...	...	2,64,196	23 71
Licenses	9,628	26 63	11,399	3 9	1,770	21 26	...	...
Salt	2,482	18 29	2,972	40 36	490	22 7	...	...
Sayer	36,347	13 34	24,771	11 57	...	...	11,576	1 57
Total...	9,88,931	8 47	7,15,419	26 32	2,260	43 33	2,75,772	25 48
Net Increase...							2,260	43 33
Net Decrease...							2,73,511	27 15

277. The Collector represented the season as having been extremely unpropitious by the failure of the usual rains—all lands uncultivated were left out of the accounts, and such as had dried up after having been sown to the value of 28,000 Pagodas were also remitted, it

being apprehended that, at the commencement of a new system of Government and Revenue, to debit for lands absolutely unproductive, might, by a policy too rigid, disgust or ruin many of the inhabitants.

278. The decrease above stated was accounted for by the Collector as proceeding from the following items having been included in the Jumma of Fusly 1212 and excluded from that of Fusly 1213.

	S. Pags.	Fa.	C.
Rent of Malpaddy transferred to the Baramahal for last Fusly by the orders of Government, dated the 30th September 1803	3,183	10	25
Deficiency occasioned by the abolition of the Sayer on the establishment of the present Custom Regulations:.. ..	11,576	1	57
Rent of 134 villages deserted	6,687	27	60
Rent of the Culdindi Jagir and the Shotrium of Jeven Row given to their present possessors by the orders of Government, dated 2nd April and 14th May 1803	4,284	0	0
Amount of balances on the Jumma of Fusly 1212 outstanding on the 31st May last	64,833	17	40
Total decrease accounted for...	90,564	12	28

279. This amount deducted from the decrease shown by the foregoing statement left the actual decrease on comparison with the collections of the preceding Fusly at Star Pagodas 1,82,947-14-67 which Major Macleod represented to have arisen from three causes; first, the want of rain which pervaded all the inland talooks; secondly, the interest which the head inhabitants felt in opposing the establishment of money rents, and the success with which their endeavours to reduce the amount of the Sircar revenue was attended, from the influence which the system of management formerly prevalent in the country had enabled them to establish over the inferior cultivators, and thirdly, the high rents in the preceding Fusly.

280. Major Macleod drew his conclusions that the rent of Fusly 1212 was too high from the report of various descriptions of the inhabitants, and from the belief that all the lands included in the Jumma either upon the promise of the inhabitants to cultivate them, or by adhering too closely to the Jumma of Fusly 1210 had not been cultivated. Blame, he observed, was not imputable to his predecessor on this account, because he did not in the first year extend the detail to the rent of individual farmers. The Settlement of Fusly 1210, according to a statement transmitted by Major Macleod, exceeded the average of the nine preceding years by 13 per cent. Mr. Garrow's Settlement, however, was higher than this last by 10 per cent, and Major Macleod was of opinion that the adequacy of his settlement for Fusly 1213 was corroborated by its being below the average of nine years, viz. from Fusly 1210 to 1212 inclusive only Pagodas 15,013.

281. Admitting the sums entered in the statement transmitted by Major Macleod to be correct, yet considering the mode of management that obtained under the Nabob in Fusly 1210, it did not, in our opinion, follow that the comparatively high amount of Mr. Garrow's Assessment was oppressive to the inhabitants, for it might be also urged that the resources of the country which under the former Government, were diverted into various channels, had by him been secured for the Sircar in Fusly 1210; the whole of the Arcot Subadari was rented in large farms, and as Major Macleod admitted that the renters were entirely unchecked as to their demands from the farmers, and not guided by any principle of justice in their exactions, the private receipts of the Renters and their inferior Agents should be added to the Jumma for that year, in order to show the actual payments of the inhabitants, which, even if the Jumma of Fusly 1212

were formed with reference to the avowed collections of Fusly 1210 were omitted in the calculation. The settlement of Fusly 1212 did not, however, appear to have been formed in the manner Major Macleod has supposed, but to have been regulated by the actual cultivation of the year, reference being had to the assessment of Fusly 1210, only under particular circumstances, as explained in Mr. Garrow's Report of the 12th July 1803.

282. Major Macleod was of opinion that the collections of Fusly 1213 were equal to the resources of the country; that in favorable seasons the Jumma might be progressively augmented beyond that of Fusly 1213, but that it would require a fostering management, and the repair of Tanks and Water-courses for two or three years to come, before the revenue could be safely advanced to two lacs of Pagodas above the last year's collections.

283. On this subject and the considerable difference in amount (Pagodas 1,82,947) between the settlement for Fusly 1213, and the collections of the preceding year, we shall not fail, as we have informed your Lordship, to make the necessary enquiries and report thereon on a future occasion. Meantime, we did not wish to defer submitting Major Macleod's Report with these remarks, as it was (excepting that on Malabar) the only remaining one of the year, which had not been transmitted to your Lordship with the result of our deliberations thereon.

284. Major Macleod inserted in his Report a statement of the rates of assessment in the Southern Division of Arcot compared with those which obtain in the Northern Division, which show that though the more valuable nunjah and punjah lands are assessed higher in the latter; the average rates are higher in the Southern Division, and, consequently, that the poorer soils are more heavily assessed than in the other division of the Suba. On a comparison of the averages of villages, Major Macleod stated his opinion that inequalities exists in the assessments of the districts under his charge, and he therefore proposed the following alterations being made.

First.—That if the average per cawny of nunjah exceed six Pagodas in any Village, the assessment be reduced to that sum.

Secondly.—If the average per cawny of nunjah be below three Pagodas in any Village, the assessment be raised to that sum.

Thirdly.—If the average assessment of nunjah land watered by nullahs and producing in part two crops annually be below three and a half Pagodas per cawny, it be raised to that amount.

Fourthly.—That all punjah, the average rate of assessment on which is above two Pagodas per cawny, be reduced to that sum.

Fifthly.—That punjah land assessed on an average at less than thirty fanams, be raised to that rate.

285. These rates, we had no doubt, were proposed by the Collector after a due consideration of their adequacy, founded on such information as he had been able to acquire; we considered, however, that a correct assessment could only be ascertained by a Survey of the lands on which they were to be fixed and the valuation of them, according to the different descriptions of soil, and we informed your Lordship, therefore, that we should defer recommending any alterations until this measure should be completely carried into effect.

286. Major Macleod was himself fully aware of the expediency of continuing the survey of the cultivated lands, and he accordingly proposed to entertain an establishment of Surveyors for this purpose, whose pay and the other incidental expenses for fourteen months, he estimated at Pagodas 10,274. The utility of this measure was so obvious that we had no doubt your Lordship would see the propriety of authorizing the disbursement, which though large, by developing the resources of the country would, in all probability, induce a considerable augmentation of revenue.

237. Major Macleod's predecessor employed in Fusly 1212 an establishment of Tarruffars, who were paid by a contribution from the inhabitants—they have been discontinued since May last, because the expense was not included in the annual estimates, but as there was then due to them as arrears for the preceding five months the sum of Pagodas 1,640, we shall on receiving your Lordship's permission direct it to be paid to them.

238. The Revenues of Fusly 1213 for Cuddalore and Pondicherry, in comparison with the preceding year were as follows:

Items of Revenue.	Fusly 1212.		Fusly 1213.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
CUDDALORE.								
Land Revenue	20,603	44 15	17,988	16 8	...	...	2,615	28 7
Licenses	6,939	17 20	5,913	38 24	...	...	1,025	23 76
Salt	700	21 15	372	8 10	...	...	328	13 5
Sayer... ..	11,260	29 79	13,860	44 36	2,600	14 37	...	...
Total...	39,504	22 49	38,135	16 78	2,600	14 37	3,969	20 8
PONDICHERRY.								
Land Revenue	8,071	0 44	9,551	14 78	1,480	14 34	...	...
Licenses	7,357	19 0	5,550	30 19	...	...	1,806	33 61
Sayer... ..	9,708	41 10	17,409	1 9	7,700	4 79	...	...
Total...	25,137	15 54	32,511	1 26	9,180	19 33	1,806	33 61
Total...	64,641	38 23	70,646	18 24	11,780	33 70	5,776	1 69
Deduct Decrease...					5,776	1 69		
Net Increase...					6,004	32 1		

239. The boundary villages of Cuddalore and the village of Trivendiporam being a part of the ancient dominions of the Company for which preparations have not been made to introduce the permanent system of Revenue, we have, as reported to your Lordship, directed the Collector to divide them into estates and furnish such information as shall enable us to determine the Jumma to be permanently assessed thereon.

290. The principal item of increase in the foregoing statement is under the head of Customs at Pondicherry, which Major Macleod attributed to the exertions of Mr. Penon, the Master Attendant, to whom the management of this branch of the Revenues had been committed by Mr. Garrow, and he recommended therefore that the Customs of Cuddalore also, with such allowance as may be considered adequate, might be placed under the control of this gentleman. On the subject we requested your Lordship's orders.

291. The total Revenues of the districts under charge of Major Macleod for Fusly 1213 were as follows:

Land Revenue of the Southern Division of Arcot...	6,76,276	16	10
License, Salt and Sayer	39,143	10	22
Land Revenue of Cuddalore...	17,988	16	8
Licenses, Salt and Sayer	20,147	0	70
Land Revenue of Pondicherry	9,551	14	78
Licenses and Sayer	22,959	31	28
Total...	7,86,065	44	56

292. The Collector stated his opinion that this amount might, by extra Collections, be increased to Pagodas 800,000.

293. Your Lordship in Council has not yet replied to the foregoing proceedings on the Settlement of Major Macleod.

294. Under date 26th January last, we submitted to your Lordship an application from Mr. G. Garrow, the late Collector, to be reimbursed the value of four Bungalows constructed by him at different stations in the Southern Division of Arcot; in answer to which we were informed that your Lordship was precluded from taking it into consideration, as we had not expressed an opinion on the subject.

295. In explanation of our silence, we observed to your Lordship in Council that under ordinary circumstances, and as Mr. Garrow was in the receipt of the established Tent allowance, we should have declined laying the application before your Lordship, but that it having been made by Mr. Garrow solely in reference to his removal from office, we felt not less justified in transmitting his request than we sincerely wished it might prove successful. Your Lordship was, in consequence, pleased to relieve that gentleman from the expense he had incurred on this account, being Star Pagodas 1,900, and to desire that the buildings might be purchased on account of the Company.

296. A retrenchment having been made against Mr. Garrow by the Civil Auditor, on account of the allowances drawn by him while Collector in the Southern Division of Arcot having exceeded the amount limited by the Act of Parliament, we recommended, and your Lordship was pleased to sanction his retaining it as a gratuity. For the particulars relating to this act of indulgence and a detail of the reasons which induced it, we requested a reference to the audit of Mr. Garrow's Accounts for the year 1802-3 submitted to Government, under date the 30th June last.

297. The undermentioned disbursements exclusive of those already noticed have been made by the Collector of this division since the date of our last Report.

Amount of reimbursement to the Superintendent of the Surveying School on account of articles furnished by him to two Assistant Surveyors ordered on service into this district, authorized by Government, under date 18th February, Star Pagodas 220 15 30

Disbursement proposed by the Collector for the performance of the ceremony of Apshecam or invocation for rain, submitted to Government, under date 1st September 428 25 57

298. The actual Jumma of this Division for Fusly 1213 including every item of Revenue exceeded the sum stated in para. 276, the amount being Star Pagodas 7,92,329-40-56, the collections within the Fusly were Star Pagodas 7,77,763-40-29, leaving an outstanding Balance of Star Pagodas 14,566-0-27.

TRICHINOPOLY

From Mr. Wallace, in Cons.,
26th March.
To Government, in Diary
Cons., 2nd April.

299. The Settlement of the Province of Trichinopoly for Fusly 1213 with the Jumma, Kistbundy and other statements relating thereto was laid before your Lordship in Council on the 6th April last.

300. The same principles of administration were observed in concluding this Settlement as had been prescribed and adopted in the two preceding Fuslies, where-
Settlement for Fusly 1213. by the prosperity of the Province has been advanced and its Revenue extended.

301. Conformably with the orders of Government noticed in our last General Report, the attention of the Collector was directed to the removal of such local objections as might tend to oppose the general introduction of a fixed money assessment on the lands; and accordingly, in the course of Fusly 1213, steps were taken by Mr. Wallace for applying the standard grain assessment and commutation price which he modified to the extent of land cultivated, and for establishing on these united principles a defined land-tax.

302. The system of settling the Revenue for Fusly 1213 having, as before observed, been similar to that followed in Fuslies 1211 and 1212, it remained only for us to state the effects which temporary causes produced on the cultivation of the year, and the variation thereby occasioned in the Revenues of the district.

303. The Province of Trichinopoly depends for its annual supplies of water on the rains of both the eastern and western side of the Peninsula; the latter in Fusly 1213 were seasonable and abundant; the former irregular, and, in many instances deficient—hence the nunjah crops depending on the Caveri were very productive, while the nunjah and pupjah watered by the eastern rains, varied according to the partial nature of the season, being in some places very plentiful, in others extremely scanty, and the projected cultivation of some fields was entirely suspended.

304. These circumstances of course induced a deviation from the standard grain assessment, and the fixed prices of commutation in situations where the crop suffered from a want of water, and although, as shown by the following statement of the cultivation and assessment of the year in comparison with Fusly 1212, a decrease in produce and Revenue took place in some talooks, it was very satisfactory to observe that notwithstanding the deficiency in local supplies of water the improved condition of the people and the general prosperity of the country induced a large amount of cultivation and enabled the Collector to effect the net increase shown in the State-

A Statement Comparative of the Cultivation and Jumma of Fusies 1212 and 1213 in the District of Trichinopoly.

[illegible]

305. For particulars of the increase and decrease in produce and Revenue under the respective heads of Nunjah, Punjab, and Soornadayem, we beg leave to refer your Lordship to the statements of the Collector and to our report. The items of Revenue, exclusive of those here noticed, were, as in the former year, retained under Aumanee, the estimated amount of them and the total Revenues of the Fusly being as follows :—

Sayer	Star Pagodas	34,645		
Farms and Licenses	"	16,187		
Salt	"	518		
Extra Revenue	"	1,200		
Batta	"	600		
Total estimated Revenue	"	53,151	0	0
Total Land Revenue as above stated	"	561,926	0	0
Total Revenue of Fusly 1213...		615,078	0	0

306. The result of this Settlement afforded us great satisfaction, and we doubted not it would be equally gratifying to your Lordship to observe that the increase in the Revenues had been only commensurate with the improvement of the district, and the extension of agriculture, and not derived by increasing the amount of the assessment on the cultivators, which, on the contrary, was in many instances reduced; the commutation price of grain was lowered and equalized, the rents of individuals defined and large tracts of land reclaimed and fertilized by judicious improvements of water channels and tanks.

307. We concluded by expressing our assurance that the exertions of Mr. Wallace to promote the prosperity of the country, to improve the condition and establish the happiness of the people under his authority, as well as to increase the public Revenue would receive adequate approbation from Government.

308. Your Lordship in reply noticed with much commendation the progress which had been made by the Collector of Trichinopoly towards the introduction of a fixed assessment on the lands according to their different qualities, and considered the caution with which Mr. Wallace was guided in advancing that object to afford reasonable grounds of expectation that the advantage derivable to the Government by that system in the regular payment of the public revenue would be equalled by the benefits conferred on the inhabitants, whose industry would find new encouragement to exertion under the security provided for them in the enjoyment of the fruits of their labour.

309. The progressive augmentation of the resources of the district of Trichinopoly since its transfer to the Company evinced, in your Lordship's opinion, the care bestowed by the Collector in the amelioration and improvement of the condition of the inhabitants. Your Lordship observed in terms of satisfaction on the result of the Settlement for Fusly 1213, that if the efforts of the cultivators had not been obstructed and disappointed by the irregularity of the late season, a more considerable increase of Revenue might have been expected, as, notwithstanding that difficulty, and a partial failure of the crops, a general improvement of the Land Revenue to an extent yielding a net increase of Star Pagodas 36,277-29-32 above the Jumma of the Fusly preceding had been produced. Under these impressions your Lordship in Council confirmed the settlement effected by Mr. Wallace for Fusly 1213.

310. As noticed in the 348th and subsequent paragraphs of our last General Report, we submitted to your Lordship a proposition for levying a small quit-rent on the houses in Trichinopoly and its environs, and for applying the proceeds to the improvement of the town. The expense of the undertaking was estimated by Mr. Wallace at Star Pagodas 9,500, which sum he recommended might be advanced by Government in the first instance, offering as his opinion that the annual quit-rent and other small items of Revenue noticed by him would soon replace the amount.

311. We submitted the subject to your Lordship's favorable consideration, and, as the proposed reform appeared to your Lordship to combine the convenience of the inhabitants with an improvement of the salubrity of the place, the disbursement estimated to be necessary to complete the works was authorized by your Lordship, and orders were sent to the Collector to execute them in communication with the Superintending Engineer at that station.

312. Your Lordship approved entirely the proposal for the establishment of a quit-rent on the lands occupied within the walls of Trichinopoly, on the principle by which that branch of Revenue is regulated at Madras, and desired that it might be accordingly introduced, and that the Collector might be directed to employ the scavenger's establishment recommended by him for the purpose of preserving the cleanliness of the town.

Disbursements.

313. The following charges have been incurred in this Province since the date of our last Report.

From Mr. Wallace, in Cons., 29th March. To Government, in Diary to Cons., 23rd April. From do. in Cons., 14th May. To Mr. Wallace, in Diary to Cons., 17th May.	Charges incurred in making up bureaus for the Collector's office authorized by Government, under date 28th April.	Star Pagodas	32	0	0
From Mr. Wallace, in Cons., 23rd April. To Government, Diary to Cons., 30th April. From do. in Cons., 4th June. To Mr. Kinlock, in Diary Cons., 14th June.	Disbursement on account of the repair of tanks and water-courses sanctioned by Government, under date 12th May,	Star Pagodas	13,000	0	0
From Mr. Kinlock, in Cons., 25th June. To do. Diary to Cons., 28th June. To Government, Diary to Cons., 2nd July. From do. in Cons., 30th July. To Mr. Kinlock, Diary Cons., 9th August.	Disbursement on account of advances for cultivation sanctioned by Government, under date 14th July,	Star Pagodas	28,604	0	0
From Mr. Goldingham, in Cons., 23rd July. To Government, Diary Cons., 16th August. To Mr. Goldingham, Diary Cons., 20th August.	Charge for purchase of necessaries for the use of the Surveyors dispatched to this district by Mr. Goldingham, sanctioned by Government, under date 4th August,	Star Pagodas	102	26	0
From Mr. Kinlock, in Cons., 16th August.	Charge for purchase of furniture for the Collector's Office, sanctioned by Government, under date 31st August,	Star Pagodas	70	0	0
From Government, in Cons., 17th September. To Mr. Kinlock, in Diary to Cons., 24th September.	Rent of a house for the accommodation of the Court of Circuit, Authorized by Government, under date 31st August and to be entered under the head of Judicial charges.	Star Pagodas	36	0	0

From Mr. Kinlock, in Cons.
13th August.
To Government, in Diary
to Cons., 23rd August.
From do. in Cons., 20th
September.
To Mr. Kinlock, in Cons.,
5th October.

Charge on account of water supplied to certain
villages in this district from the tanks of Salem and the
Southern Division of Coimbatore, sanctioned by Govern-
ment, under date 8th September, to the amount of Star
Pagodas 148 12 51

Charges submitted to Government, under date 17th
September, viz.

From Mr. Kinlock, in Cons.,
3rd September.
To Government, in Diary to
Cons., 20th September.

Cutcherry Saderward	...	...	900 22 64
Talook do.	...	...	421 37 18
Sayer do.	...	...	193 18 49
Charges extraordinary	...	...	386 14 3
			1,902 8 54

314. The items of estimated Revenue noticed in the 305th para. of this Report having, in the aggregate exceeded the amount there stated, the total Jumma for Fusly 1213 was Star Pagodas 626,493-16-52, the collections made within the Fusly amounted to Star Pagodas 606,763-3-47, leaving a Balance outstanding of Star Pagodas 19,730-13-5.

TANJORE.

315. Our last General Report contained an examination into the result of the Aumanee system of management which it had been deemed advisable to adopt for the produce of Tanjore on its transfer to the Company's authority. The opinion thence drawn by us was that the objects in view on establishing this system had been so far attained as to admit of reverting to the ordinary mode of management with the best prospect of advantage; and, as the Governor in Council was pleased to concur in our sentiments, we directed Mr. Harris to keep in view the abolition of the Aumanee system at the expiration of Fusly 1213, and the introduction at that period of money rents, either by a settlement with the villages in the aggregate, or with individual cultivators and from circumstances might appear desirable.

316. Soon after the dispatch of our General Report, we received a letter from Mr. Harris stating that the Resident at Tanjore had given him reason to suspect that by a combination between his servants and the Meerasidars, an extensive system of peculation had been carried on, and reporting the measures he had taken and proposed to take in consequence. Those which he had already adopted were the removal and confinement of his Cutchery and Talook servants, securing the public accounts, and offering indemnity and protection to such Meerasidars as should make a full confession of their offences and carry their real accounts to the new Tasildars; the further steps the Collector proposed to take were, to postpone, for the purpose of prosecuting the investigation, all ordinary Revenue duty, and the acceptance of the proffered services of the Resident to assist in the enquiry.

317. We expressed to Mr. Harris our approval of the preliminary measures he had pursued, and his suggestions appearing to be well calculated to ascertain the truth or falsehood of the alleged embezzlements, we sanctioned them and expressed our hope that they should meet the approbation of your Lordship in Council. We shortly afterwards received a second letter from Mr. Harris, containing further information on the subject, which was duly submitted to your Lordship.

318. Your Lordship in Council acquainted us in reply that having had under serious consideration the abuses stated to have occurred in the detailed administration of the Revenues of Tanjore, you had deemed it expedient, from the extent to which there was reason to suppose that those abuses had been carried, that a Committee should be appointed for conducting the investigation, which, in your Lordship's opinion, had become necessary.

319. Your Lordship in Council resolved that the Committee should consist of Mr. Charles Harris, Mr. John Wallace and Captain William Blackburne, the Resident at Tanjore, and your Lordship transmitted for our information a copy of the instructions which had been issued for their guidance.

320. Conformably with those instructions orders were issued to Mr. Cotton, the senior Assistant to the Collector of Tanjore, for taking upon himself the temporary administration of the Revenues of that Province under the directions of the Committee, and Mr. Wallace, the Collector of Trichinopoly was directed to transfer the charge of that district to the temporary management of Mr. Kinlock, whose duties as Acting Registrar were in the meantime suspended.

321. The Committee thus appointed having acted under the immediate orders of your Lordship in Council, we received no official communication of their proceedings until the 22nd ultimo, when we had the honor to be informed by your Lordship in Council that the investigation had been closed, and your Lordship was pleased to furnish us with the original Report of the Committee and papers connected with it, accompanied by copy of a Minute containing your Lordship's sentiments and decision thereon. In conformity with the resolutions of your Lordship in Council, Mr. Wallace has been directed to take upon himself the temporary superintendence in the room of Mr. Harris, whom your Lordship was pleased to remove from the situation of Collector in the Tanjore country, the Assistant Collectors Messrs. Cotton and Dacre have received orders to repair immediately to the Presidency.

322. During the sitting of the Committee, little worthy of notice in this Report occurred in the Province. Under date 4th August, we directed the Acting Collector agreeably to a proposition submitted by him to make known by Proclamation, the intentions of Government to supersede the Aumanee management by the immediate establishment of money rents, a measure tending to secure the confidence and excite the industry of the people.

323. Mr. Harris immediately afterwards submitted the form of a Settlement he proposed to make with the Meerasidars, upon the principle of calculating the produce of the lands cultivated in the last Fusly on their average for the last four years, and adding to the recorded Revenue the amount of the embezzlements discovered by the late enquiry. This mode of assessment coinciding with your Lordship's intentions, we directed the Collector to adopt it accordingly, and in reporting the arrangement we adverted to your Lordship's sentiments in confirmation of our own, that Government might look forward with confidence to an augmentation of the advantages to be expected from the experience and knowledge of Mr. Harris in the settlement of the Revenue of Tanjore, now that he was relieved from the embarrassment and perplexity attending the details of Aumanee management. The plan proposed by the Collector and sanctioned by us received the approval of your Lordship in Council.

324. The Revenue derived from Saltpetre, Chank and Arrack in this Province has usually been rented. We lately received from the Acting Collector an abstract of the proposals which had been tendered for farming the above branches of Revenue for Fusly 1214, and, as the persons who tendered the highest offers were recommended as Renters, we submitted the proposals to your Lordship's consideration, and requested that authority might be granted us to confirm the Acting Collector's recommendation.

325. In the article of Saltpetre, there appeared an increase on the rent of the preceding year of Star Pagodas 519-24-40; in the article of Chank, the increase was Star Pagodas 158-14-0; the Arrack was rented in the present year not with reference to the Stills as in the last Fusly, but to the number of shops, and your Lordship will have observed from Mr. Cotton's letter that under the restrictions to be established, he anticipated an increase of Revenue in the present Fusly amounting to Star Pagodas 2,618; at the same time that the disorders incident to habits of intoxication would be greatly repressed. We wait your Lordship's orders for putting the Renter in possession of their respective farms.

Disbursements.

326. The following disbursements have been made by the Collector since the date of our last Report.

Disbursement on account of Moyen Zabithah establishment for Fusly 1213, amounting to Star Pagodas	84,862 34 0
From which must be deducted.	25,997 8 68
Recoverable from the inhabitants as usual under the head of Nautsellavoo, sanctioned by Government, under date 12th May, to the amount of	58,865 26 68
Amount excess above the estimate of the actual disbursement on account of repairs of rivers and water-courses for Fusly 1212, sanctioned by Government, under date 31st August	5,074 36 0
Amount of advances to enable the ryots to carry on the cultivation for Fusly 1214, sanctioned by Government, under date 8th September, Star Pagodas	88,987 15 21
Disbursement in the repairs of tanks, water-courses, &c. for Fusly 1213, submitted to Government, under date 1st September, to the amount of Star Pagodas	31,388 4 63
Estimated expense enlarging the Collector's Cutcherry, submitted to Government, under date 17th September.	300 0 0

327. The nature of Aumanee management is well known to your Lordship, it admits not as under any other system of a settlement of Jumma. We have therefore only to observe that the collections within the last Fusly amount to Pagodas 820,237-23-54. Your Lordship has approved of our recommendation that rents be established in the Province for the present Fusly, and directions have been furnished by us to the Collector accordingly.

TINNEVELLY.

328. The Province of Tinnevely having been divided from Ramnad and placed under the separate charge of Mr. James Cochrane, as noticed in our last General Report, the affairs thereof require to be stated under a distinct head, exclusively also of the late Pollams, which, having been formed into Zemindaries and been permanently settled, were comprehended in Zillah Ramnad.

329. In laying before your Lordship in Council Mr. Cochrane's Settlement of this Province for Fusly 1213, we had the satisfaction of being enabled to report an increase on the land Revenue, compared with that of the preceding Fusly, of no less than Star Pagodas 58,381-31-43, even under the disadvantage of an early failure of rain which prevented the cultivation being carried to the same extent as in Fusly 1212. Yet, owing to the crops having arrived at greater maturity, the Government share of the produce, settled on the same principles as in the preceding year exceeded that of Fusly 1212 to the amount of 32,545 cotahs of grain, notwithstanding a deduction was made of 4,375 cotahs of seed land, the crops of which appeared to be perishing for want of water, the actual produce of this land which had been retained in Aumanee was to be brought to account under the head of "extra Revenue."

330. It being at all times our wish that the amount of the Revenue should be regulated by the actual resources of the country, we approved of the Collector having excluded from his Settlement any estimated revenue from lands in that state, and still more commended his relieving the inhabitants from conditions they had entered into, encouraged at the opening of the season by the prospect of a better harvest.

331. The following statement shows the respective increase and decrease of Fuslies 1212 and 1213 of the several items constituting the rented Revenue of this district.

Items of Revenue.	Revenue of Fusly 1212.		Revenue of Fusly 1213.		Increase in Fusly 1213.		Decrease in Fusly 1213.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Land Revenue rented	4,34,219	19 45	4,78,954	37 38	48,752	41 30	4,017	23 37
Deshacavel rented	22,277	9 44	38,051	1 56	15,784	17 23	10	25 11
Salt Revenue rented	2,127	20 42	...	...	...	...	2,127	20 42
Total...	4,58,624	7 51	5,17,005	39 14	64,537	16 53	6,155	27 10
Deduct Decrease...					6,155	27 10		
Net increase in Fusly 1213...					58,381	31 43		

332. The increase under the head of Deshacavil was occasioned by the fees of that description which belonged to the sequestered Pollams, having been transferred to Tinnevely and added to the Sircar Revenue.

333. A decrease in the land rent occurred only in the four districts of Sanclramanar Covil, Gungacondam, Streevygoontum and Attoor, where cultivation to the amount of Star Pagodas 2,135-31-7 totally failed. In the district of Shencotta, it was induced by the amount of the quit rent formally paid by the Rajah of Travancore, Star Pagodas 1,881-34-30 being included in the Jummabundy of the present year, in consequence of the directions of Government, dated the 6th November 1802, that it should be received by the Resident. The whole amount of the Salt Revenue appears by the foregoing statement as a decrease on account of its having been kept in Aumance during the present year, though the collections under this head and on account of the Sayer, as likewise the produce of the 4,375 cotahs of seed land, also under Aumance as already mentioned, should be added to show the total receipts of the year.

334. The Sircar share on this district is calculated according to different rates of warum, varying from two-thirds to one-sixth of the whole produce. The extent of land paying two-thirds to the Sircar is very inconsiderable, the rate of three-fifths to Government prevails only in ten Villages, regarding which the Collector desired instructions in forming the Settlement of the current year. His own proposition was to require an increased cultivation in order to indemnify Government for relinquishing a part of its accustomed share, but we observed to your Lordship that the melwarum, owing to the quality of the soil, mode of irrigation, or otherwise, were too high, its reduction should be unconditional; and that the compromise suggested by Mr. Cochrane was adverse to the established principle of granting such liberal share as to bring into employment the whole agricultural stock, and furnish to the Collector the motives and the means to increase it.

335. Under date the 5th April last, Mr. Cochrane reported to us the secession of many of the head inhabitants of Shevalapatore in consequence of his having restored the rates of assessment fixed by Mr. Lushington on the punjah lands of that district which had been reduced by him in Fusly 1211 for one year, on condition of their increasing the cultivation so as to prevent any loss thereby to the Sircar; but the prevailing cause of discontent was the being required to sign the muchilkas to the inferior ryots not to collect from them as they had been accustomed to do, more than the Sircar rent; these head inhabitants repaired to the Presidency declaredly to prefer their complaints, but to us they made none, and after remaining here some time, they returned, and circulated a report, as the Collector stated, that orders had been issued for reducing the assessment. Since that period, they continued on the borders of the district endeavouring to induce others to follow their example; little loss of Revenue had been occasioned by their departure, as the extent of land cultivated immediately by themselves was very trifling, and would be readily occupied should they not soon return.

336. No longer possessing the advantages which, during the late Government of the Carnatic, derived to the head inhabitants by arbitrary exactions from the cultivator of the soil, it was natural to expect opposition to a system which secures to each individual his right. In most of the districts they have at times pursued the same conduct as in the Tinnevely Province, but the want of success in the object of regaining former influence and emolument must soon terminate their struggles.

337. To the usual rent on punjah land there was not made any addition except in instances of the inferior village servants and nautumkars having attempted to defraud the Sircar by producing fabricated accounts of the cultivation.

	C.	M.	V.	P.
Cinnamon.	16	8	6	16
Cardamoms.	1	7	6	0
Pepper	0	1	5	32
	17	18	2	84

To Mr. Cochrane, in Diary
Cons., 28th August.

338. The Spice plantation in this district was stated by the Collector to be in a very flourishing condition, and the charges incurred on account thereof from 1st August 1803 to 31st May last was Star Pagodas 603-9-44, to which we requested your Lordship's sanction. The quantity of Spice on hand, as shown in the margin, we directed him to forward by sea to the Presidency.

339. The report of Mr. Cochrane was very satisfactory to your Lordship in Council as regards the interests of Government which had been connected with just attention to the comfort and happiness of the inhabitants, and that while he had been enabled to conclude a settlement of the public Revenue so considerably exceeding that formed for the preceding year he had taken precaution to avert the probability of loss to the inhabitants, by excluding from it those crops which appeared likely to suffer from a deficiency of water, but which when disposed of would further augment the settlement which had been effected.

340. The excessive height of the assessment in particular villages in Tinnevely it was observed had not been accounted for, but as a reduction appeared obviously necessary, your Lordship concurred with us in opinion that it should be unconditional, since the industry of the inhabitants might, in all cases, be safely confided to the spontaneous effects of their own inclination, actuated by a sense of individual interest, while the use of compulsion could not fail to be productive of evil in degrading the general character, and in imposing an injurious restraint on the most powerful impulse of the human mind.

341. Your Lordship in Council entirely approved the precautions taken by the Collector, to restrain the exactions, practised by the head inhabitants upon the inferior ryot observing that the justice and expediency of the measure had been confirmed by the unsuccessful result of the endeavours used by the inhabitants of Shevalapatore, to excite discontent in the minds of the lower ryots of that district. With these explanations, your Lordship in Council confirmed the settlement of the Tinnevely Province effected by Mr. Cochrane for Fusly 1213.

342. Your Lordship in Council was well pleased at the flourishing state of the Spice plantations at Tinnevely, authorized the charges incurred on that account, and desired that the Spice on hand which we had ordered to be sent to the Presidency should, on its arrival, be made over to the Board of Trade.

343. In his report on the settlement above noticed, Mr. Cochrane requested authority to make a remission to the Renter of the Tutacurin Chank farm of Star Pagodas 3,000, which he observed, the cowle provided for his receiving in case a Pearl Fishery took place at Manar within the year. Previously, however, to our addressing your Lordship on the subject, we directed the Collector to transmit a copy of the cowle, which was accordingly furnished, and submitted to your Lordship in Council, and as the sixth article stipulated an abatement of the above sum, under the circumstances already stated, we requested and received your Lordship's sanction for carrying the amount to the credit of the Renter.

344. In consequence of a representation from the Resident at Travancore relative to the collision of authority produced by the collection of Desha and Sthalla Cavel fees in Shencottah, your Lordship in Council deemed it proper to desire that the Collector's servants should be entirely withdrawn from that district, and it being, at the same time, your Lordship's wish that a permanent arrangement should be made for the commutation of those fees, your Lordship desired that a statement might be furnished of the average collections on that account.

Commutation of the Desha and Sthalla Cavel fees in Shencottah.
From Government, in Cons.,
29th March.

To Mr. Cochrane, in Diary to Cons., 2nd April.
From Mr. Cochrane, in Cons., 31st May.
To Government, in Diary to Cons., 4th June.

345. The Collector's servants having accordingly been recalled, and the required statement been submitted to your Lordship, we conclude that the arrangement above alluded to has taken effect.

346. Since the date of our last Report the undermentioned disbursements by the Collector of Tinnevely have received your Lordship's sanction.

From Mr. Cochrane, in Cons., 16th April. To Mr. Cochrane, in Diary to Cons., 19th April. From do. in Cons., 17th May. To Government, in Diary to Cons., 4th June. From do. in Cons., 9th July. To Mr. Cochrane, in Diary Cons., 16th July.	Disbursements for Taccavy amounting to Star Pagodas And for Tank repairs Sanctioned by Government, under date 30th June,	15,000 0 0 10,000 0 0
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To Government, Diary to Cons., 5th July. From Government, in Cons., 14th July. To Mr. Cochrane, in Diary Cons., 9th August.	Charges incurred on account of the Cinnamon plantations at Tinnevely from the 1st August 1803 to the 31st May last amounting to Star Pagodas Sanctioned by Government, under date 14th July.	603 9 44
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From Mr. Cochrane, in Cons., To Government, Diary to Cons., 5th July. From do. in Cons., 30th July. To Mr. Cochrane, Diary to Cons., 9th August.	Pay of 20 additional Gomastahs to complete the Survey accounts. Sanctioned by Government, under date 14th July, being a monthly expense of 6 Star Pagodas each amounting to Star Pagodas	120 0 0
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347. The actual Jumma of this Province for Fusly 1213, including Customs, Salt, extra Revenue, &c. was Star Pagodas 5,66,258-24-75, the collections within the Fusly amounted to Star Pagodas 3,85,553-5-33, and the balance on the 11th July was Star Pagodas 1,80,705-19-42; this balance was reduced on the 31st August to Star Pagodas 1,40,533-6-9, of which, the sum of Star Pagodas 1,23,582-37-18, was the estimated value of Grain on hand, to be disposed of as the necessities of the people should require, so that the actual outstanding balance was only Star Pagodas 16,950-10-71.

ZILLAH RAMNAD, DINDIGUL AND MADURA.

348. The Zillah of Ramnad which includes the Zemindary of Shevagunga and the Zemindaries of Tinnevely and the districts of Dindigul and Madura, with their dependent Pollams and those of Manapara form one Collectorate under charge of Mr. G. Parish.

Settlement of Fusly 1215.
From Mr. Parish, in Cons., 25th June.
To Government, in Diary to Cons., 16th July.

349. The settlement concluded by the Collector with the cultivators of the Khas lands in Dindigul and Madura, and with the Poligars in the Manapara Pollams for Fusly 1213, was submitted to your Lordship in Council under date the 14th July last.

350. The following statement shows the total Revenue derived from the districts under charge of Mr. Parish, including the amount permanently assessed on the Districts composing Zillah Ramnad,

	Jumma of Fusly 1212.		Jumma of Fusly 1213.		Increase in Fusly 1213.	Increase per cent. in Fuslies 1213 or 1212.
<i>Rented Revenue.</i>	S. Pags.	F. C.	S. Pags.	F. C.		
Land Revenue of Dindigul ...	1,76,635	22 70	1,87,911	7 41	11,275 26 57	6 ⁶ / ₁₃
Land Revenue of Madura including Deshacavil and Peshcush ...	1,15,626	18 75	1,27,102	8 78	11,475 32 3	9 ¹ / ₁₃
Land Revenue of Manapara including Deshacavil ...	13,826	2 30	27,726	35 15	13,900 32 65	100 ⁸¹ / ₁₃
Farms and Licenses in Dindigul, Madura and Manapara ...	313	26 59	1,072	10 14	758 25 35	241 ¹⁵ / ₁₃
Total...	3,06,401	28 74	3,43,812	19 68	37,410 32 74	...
Land Revenue of Zillah Ramnad ...	2,31,956	2 26	2,68,101	0 0	36,144 39 54	15 ⁹⁴ / ₁₃
Farms and Licenses, do. ...	...	...	1,914	16 31	1,914 16 31	...
Total...	2,31,956	2 26	2,70,015	16 31	38,059 14 5	16 ⁶⁴ / ₁₃
Aumancee Revenue, Sayer of all the Districts ...	30,005	3 39	54,219	2 43	24,213 41 4	80 ¹¹ / ₁₃
Salt of all the Districts ...	2,000	0 0	6,172	7 16	4,172 7 16	208 ⁹⁴ / ₁₃
Total...	32,005	3 39	60,392	9 59	28,386 6 20	28 ¹¹ / ₁₃
Grand Total...	5,70,362	34 59	6,74,219	3 78	1,03,856 11 19	18 ³¹ / ₁₃

351. The lands of the Province of Dindigul were leased out by Mr. Hurdis, on increasing rents, for three years, according to rates fixed on actual survey, as we more particularly explained in our report on the permanent settlement of this district which we lately had the honor to lay before your Lordship in Council.

352. In December 1803, when Mr. Parish took charge, the cowles had not expired, the Pergunnahs of Pelorey and Perriacolum having another year to run, but the inhabitants of Vadasundoor and Nuttum had been released from their engagements at the close of Fusly 1212. As Mr. Parish considered it expedient to continue the arrangements of his predecessor, part of the increase in Dindigul, Star Pagodas 8,331-44-32 was produced by the progressive rise of the survey rates, and the remainder, Star Pagodas 2,705-18-11 was effected by the successful exertions of the present Collector in settling the Pergunnahs in which the former Cowles had expired.

353. Of the increase in Madura, the sum of Star Pagodas 8,626-40-8 was from the Sircar lands, and Star Pagodas 2,509-16-9 from the Pollams—the whole of the former amount, it was satisfactory to observe, proceeded from an extended cultivation, to which the ryots were stimulated by the certainty of enjoying, under the English Government, an adequate return for their labour; the Pesheush of the Madura pollams was settled by Mr. Hurdis on actual survey, in addition to which the present Collector effected the increase above stated.

Manapara Pollams.	
Marangapoory.	
Coornaravady.	
Cuddaloor.	
Veeramully.	
Toagumna.	
Ramgherry.	
Total value of the Pollams by the Survey statements.	
Poligar's share at 30 per cent. ...	11,832 33 70
Sircar's share at 70 per cent. ...	27,726 35 15
	39,609 32 5

354. The Collector completed a Survey of the Pollams of Manapara similar to that made by Mr. Hurdis of the Dindigul and Madura Pollams and the result having manifested to the satisfaction of Mr. Parish that an assessment on the usual terms of the Zemindary tenure would neither be oppressive to the Poligars nor to the Ryots, he fixed the payments for that year not precisely at the customary rate of two-thirds of the gross value ascertained by the Survey of the respective Pollams, but as appeared from his statement, making the Poligars' share 30 and the Sircar 70 per cent of the total value.

355. The above assessment being upwards of 100 per cent beyond the payments in the preceding Fusly might perhaps be too high to be permanent, the Survey of the pollams thus completed, independently of the immediate benefit derived to Government from the increase of Revenue, is an object of great importance, as it leads to the early introduction of the permanent system of Revenue into these Pollams, as likewise into those of Dindigul and Madura, founded on a knowledge of the actual resources of the country. It is our intention therefore, as already stated to your Lordship, to direct the Collector to consolidate the information obtained respecting the several Pollams under his charge, and to state the permanent Jumma he would propose being fixed on each. When this has been done, we shall be enabled to complete, as far as it is at present possible, the introduction of a permanent land tax into the Southern Districts.

356. In the amount of Revenue from Farms and Licenses, principally those for the manufacture and sale of spirituous liquors, there was an increase in each District owing to the general assumption of this branch of Revenue throughout the Pollams, as sanctioned by Government, under date the 1st October 1803.

357. The total increase under this head was operated by the introduction of the permanent assessment with the exception of the small sum under the head of Farms and Licenses, arising from the assumption of the monopoly of spirituous liquors by the Sircar. The regularity observed by the several Zemindars of this Zillah in the payment of their kists and their entire submission to the Civil authority may be considered as evidence of the moderation of the Jumma assessed on their respective estates, and the satisfaction with which they view the benefits resulting to them from the establishment in their Zemindaries of an equitable system of jurisprudence.

358. The increase under these heads was also caused principally by the establishment of the permanent settlement; the Sayer and Salt of the Shevagunga and Tinnevely Pollams having been resumed in consequence of it. On the introduction of the Regulations for the collection of Frontier and Town duties, the Collector likewise resumed the Sayer of the Dindigul, Madura and Manapara Pollams.

359. We took the occasion of submitting Mr. Parish's Report to your Lordship, to express our entire approval of the conduct of that gentleman in administering the Revenue of the Districts under his charge, manifested, as well by his general correspondence and diaries, as by his Report, and we remarked that if the principle of the settlement had failed to assure us that the considerable augmentation of Revenue in the present year did not exceed a just division with the

inhabitants of increased profit, we might have derived some confidence in its moderation from perceiving that the whole of the rented Revenue had been punctually realized.

360. In reply to our proceedings on this Settlement, we were informed that your Lordship in Council deemed the very considerable augmentation of Revenue which had been derived from the unsettled districts under the charge of the Collector of the Zillah of Ramnad on the principles embracing the interest of Government and of the inhabitants, to reflect great credit on the exertions of Mr. Parish. The punctual realization of the settlement afforded, in the opinion of your Lordship in Council, a convincing proof of its accuracy, and although the Survey valuation by which the assessment of the Pollams of Manapara had been regulated, might be thought to be too high for a permanent settlement, in which provision might be made for the contingency of adverse seasons, the regular payment of the amount in Fusly 1213 was, in the opinion of your Lordship, demonstrative of its temporary adequacy to the present resources of the District.

361. Under this impression, your Lordship in Council confirmed the settlement effected by Mr. Parish of the Revenues of the districts entrusted to his superintendence for Fusly 1213.

362. Your Lordship in Council expressed great satisfaction at the punctuality of the Zemindars of Ramnad in the payment of their Revenue and their cheerful submission to the Civil authority, circumstances which afforded to your Lordship in Council the most convincing proof of the accuracy of the principle on which the permanent assessment of the lands was determined, and promised the most solid advantages from the progressive improvement of the Zemindaries.

363. A communication of your Lordship's sentiments was duly made to Mr. Parish.

364. Under date the 3rd September we had the honor to lay before your Lordship in Council the Report of Mr. Hurdis and statements accompanying it respecting the survey and permanent assessment of the Khas or Sircar lands of the Dindigul Province.

365. The whole of these lands had been surveyed by Mr. Hurdis, the report then submitted to your Lordship contained an elucidation of the principles by which the Survey had been conducted with particular application to the Zemindary of Taudicomboo selected for the purpose of exemplifying them; the detail into which the Collector entered evinced an intimate knowledge of his duty, and the perspicuity of arrangement contributed materially to facilitate our consideration of the subject. This detail however, it is not necessary to follow in this report; we confine ourselves to such points as relate either to the amount of the assessment or to alterations made in consequence of the introduction of the permanent system.

366. We request therefore your Lordship's reference to our late Report for particular information on the following points: the extent of cultivated and uncultivated Khas lands, the extent, value and rate of assessment of the several descriptions of land, the progressive settlement for Fuslies 1211, 1212 and 1213 with the cultivators of the district, and the extent of Enams and Sornadayem proposed to be resumed and continued. We proceed to state the mode in which the Collector has calculated the assessment to be fixed on the several Estates, and the modification of it which we considered to be necessary.

367. During the progress of the Survey in Fuslies 1210, 1211 and 1212, cowles were issued stipulating an annually increasing Bariz for the three years respectively, when the full Survey rate would become payable; the Collector considered the average of this Russud as the amount at which the permanent Jumma should be fixed, and he accordingly recommended that the first thirteen estates should be permanently settled at the average of the Russud of Fuslies 1210, 1211 and 1212 for

the 23 Estates following, the average of Fuslies 1211, 1212 and 1213, and for the four last the average of Fuslies 1212, 1213 and 1214.

368. It is therefore evident that the Collector considered the difference between the average of the Russud and the Survey value sufficient to defray the expense of collections, and to afford a reasonable profit to the proprietors being in the aggregate $10\frac{1}{2}$ per %, but varying in each Estate with reference to the proportions which had been observed in regulating the remission allowed during the Russud from the Survey rates. The highest deduction in this principle was allowed in Estate No. 1, and the lowest in Estate No. 20; in the former $14\frac{4}{5}$ per %, in the latter 5-8 per %; an example showing in what manner this difference between the Survey value and permanent Jumma recommended by the Collector was produced is inserted with the view of clearly exhibiting the Collector's mode of calculation.

	First year's Jumma.	Second year's Jumma.	Increase per % on the first year.	Third year's Jumma.	Increase per % on the second year.	Fourth year of Survey valuation.
	C. C. F. C.					
No. 1 ...	6,290 3 2	7,402 0 14 $\frac{1}{2}$	17 $\frac{1}{2}$ %	8,513 8 7 15		8,513 8 7
No. 2 ...	4,740 2 11 $\frac{1}{4}$	5,033 0 47 $\frac{1}{2}$	6 $\frac{1}{4}$ %	5,326 4 13 51 $\frac{1}{2}$		5,326 4 13

369. Thus the many local causes which induced the Collector to vary the amount of progressive remission in the Survey rates as above exemplified regulated his recommendation of the Jumma for perpetuity, it was necessary to consider the adequacy of this deduction to the purposes for which it had been made, and to propose such augmentation as appeared to us expedient on a review of the information before us.

370. The great improvement produced in the Revenues of Dindigul under the management of Mr. Hurdis was exhibited as follows:—the highest collections prior to his appointment was in Fusly 1200 being Star Pagodas 55,271-18-43, the Jumma of Fusly 1213 was Star Pagodas 130,041-4-54 an excess on the former of $135\frac{1}{2}$ per %; such a disproportion naturally excluded from reference and from comparison in determining the permanent Jumma. The amount of the collections anterior to the appointment of Mr. Hurdis, whose experience during the 7 years he administered the Revenues of that Province, together with the result of the Survey, enabled him to furnish information on all the points requisite to be considered in settling permanently the land Revenue of Dindigul.

371. The detailed statement accompanying Mr. Hurdis's Report showed that the Beriz of the 1st three years of his management was on an average as follows:

	S. Ps.	F.	C.	Average.
Fusly 1206 ...	70,797	23	6	
Fusly 1207 ...	76,020	24	4	
Fusly 1208 ...	81,886	1	53	
	2,28,704	6	63	76,234 30 21

And that the Beriz of the next three years was

	S. Ps.	F.	C.	
Fusly 1209 ...	82,913	8	57	
Fusly 1210 ...	97,468	34	34	
Fusly 1211 ...	110,175	22	16	
	2,90,557	23	27	96,852 21 62

And of the last three years including Fusly 1213, the Survey value was

Fusly 1212 ...	122,109	14	29	Average.
Fusly 1213 ...	130,041	4	54	
Fusly 1214 ...	131,315	14	12	
	383,465	33	14	127,821 39 4

372. The permanent Jumma recommended for the 40 estates by the Collector amounted to the sum of Star Pagodas 1,18,118-30-20-54 $\frac{1}{2}$ per % above the average of the three years Fuslies 1206, 1207 and 1208, 21 $\frac{1}{2}$ per % below the average of Fuslies 1209, 1210 and 1211, 7 $\frac{1}{2}$ per % below the average of Fuslies 1212, 1213 and 1214, and as before remarked $10\frac{1}{2}$ per % below the Survey value of Fusly 1214.

373. From the foregoing calculations it appears that the profit allowed to the proprietors could not in any point of view be considered equivalent to the deduction which had been allowed in other districts as necessary to secure the punctual discharge of the Revenue and to afford an adequate profit to the proprietors.

374. Under these considerations we revised the assessments proposed by Mr. Hurdis allowing a larger immediate profit to the proprietor, reducing it however in proportion to the extent of improvable waste lands in each estate, as far as 200 per cent, beyond which we thought it improbable that the waste could be retrieved.

375. In estates where the quantity of uncultivated fell considerably below 100 per cent on the cultivated land, we allowed 18 per cent deduction from the ultimate Survey assessment of Fusly 1214 as the immediate profit of the proprietor, decreasing this percentage in proportion to the cultivable waste to the extent above stated, so as to make the lowest immediate profit from the estates 15 per cent, and the average of the whole district $16\frac{1}{2}$ per cent or Star Pagodas 1,09,189; but though the permanent Jumma proposed was below the ultimate value of the district, as fixed by the Survey, it was yet considerably above the average either of the six years following the cession; the six first of the management of the present Collector and the general average for the time the district has been in our possession.

376. The total permanent Jumma as above stated was Star Pagodas 1,09,189 which together with the amount of the Sornadayem to be collected by the proprietors and the sum of Star Pagodas 517-29-32 to be paid by Shotriamdars made the total payment to the Sircar Star Pagodas 1,11,151-8-66; that is, supposing the allowances to the village Sibbendy and the Enams remained on the former footing; but we observed that if your Lordship thought it expedient that the amount of those stated by the Collector as reasonable should be added to the assessment of the several Estates, the total Jumma would be Star Pagodas 1,21,252-24-43; with respect to the Shotriam quit rent above noticed, we stated that the villages of this description had been measured and assessed in the same manner as those of the Sircar, and $\frac{1}{2}$ of the total rent fixed as the tribute of the Shotriamdar leaving $\frac{1}{2}$ to be enjoyed by him.

377. The extent of cultivated and uncultivated Khas land respectively, the total extent and value of Enam land on each estate, the permanent assessment proposed for them by the Collector, and that recommended by the Board, as also the amount of Sornadayem and Shotriam rent to be paid through the proprietors are shown in the following statement.

Numbers.	Names of the Estates.	No. of Villages.	Total arable lands on each Estate.	Extent of Nunjah and Pundah waste lands on each Estate.	Total value of uncultivated lands.	Total Extent of cultivated Nunjah and Pundah and Pasturage lands.	Total value of cultivated and Pasturage land, being the amount of the assessment of Fusly 1214 as settled by Survey.
1	2	3	4	5	6	6	7
1	Vadusundoor ...	7	10,070	10,142	10,142	10,142	10,142
2	Tandacombo ...	2	14,474	14,474	14,474	14,474	14,474
3	Vadumadura ...	2	8,179	8,179	8,179	8,179	8,179
4	Pala Kistampoor ...	4	9,190	9,190	9,190	9,190	9,190
5	Adipoot ...	5	10,308	10,308	10,308	10,308	10,308
6	Kerakottah ...	1	8,057	8,057	8,057	8,057	8,057
7	Jaloor ...	11	13,000	13,000	13,000	13,000	13,000
8	Koracottah ...	13	10,455	10,455	10,455	10,455	10,455
9	Madoor ...	6	13,508	13,508	13,508	13,508	13,508
10	Stakumpetty ...	7	10,110	10,110	10,110	10,110	10,110
11	Pallampattinam ...	4	1,884	1,884	1,884	1,884	1,884
12	Mannott ...	10	2,315	2,315	2,315	2,315	2,315
13	Tengara ...	2	8,561	8,561	8,561	8,561	8,561
14	Malemungaleni ...	2	9,944	9,944	9,944	9,944	9,944
15	Allinagaram ...	3	11,372	11,372	11,372	11,372	11,372
16	Andiputti ...	2	29,663	29,663	29,663	29,663	29,663
17	Outampollam ...	4	9,656	9,656	9,656	9,656	9,656
18	Chinnamanoor ...	6	14,591	14,591	14,591	14,591	14,591
19	Cumbum ...	3	39,633	39,633	39,633	39,633	39,633
20	Butlagoonta ...	1	9,330	9,330	9,330	9,330	9,330
21	Gengwarputty ...	1	9,841	9,841	9,841	9,841	9,841
22	Ahtoor ...	1	1,752	1,752	1,752	1,752	1,752
23	Nellacottah ...	6	7,070	7,070	7,070	7,070	7,070
24	Munnalcottah ...	6	8,551	8,551	8,551	8,551	8,551
25	Shavagamputti ...	7	10,704	10,704	10,704	10,704	10,704
26	Deodanaputti ...	5	9,321	9,321	9,321	9,321	9,321
27	Sundoor ...	24	20,959	20,959	20,959	20,959	20,959
28	Iyempully ...	3	9,844	9,844	9,844	9,844	9,844
29	Haliambottoor ...	2	4,264	4,264	4,264	4,264	4,264
30	Ruttiembandy ...	17	26,440	26,440	26,440	26,440	26,440
31	Koricadavoo ...	6	12,995	12,995	12,995	12,995	12,995
32	Keernoer ...	5	14,361	14,361	14,361	14,361	14,361
33	Vaugara ...	6	12,755	12,755	12,755	12,755	12,755
34	Valumputti ...	9	11,731	11,731	11,731	11,731	11,731
35	Cootempandy ...	4	11,739	11,739	11,739	11,739	11,739
36	Veroopatche ...	15	20,325	20,325	20,325	20,325	20,325
37	Valoor ...	8	15,816	15,816	15,816	15,816	15,816
38	Koracottah ...	12	18,015	18,015	18,015	18,015	18,015
39	Oullunddy ...	6	15,590	15,590	15,590	15,590	15,590
Total ...			240	5,20,942	101	3,17,388	120,057

Extent of un-cultivated and cultivated Enam lands.		Total value of cultivated and uncultivated Enam lands.			Permanent Jummas proposed by the Collector being average of three years cultivation of the respective estates.			Permanent Jumma proposed by the Board of Revenue.	Sornadayem or money collection productive on the lands proposed to be added to the Sircar Jumma.			Quit rent payable by hotriam-dars through the proprietors.			Total amount payable by the proprietors' columns 12 and 13 added to the permanent Jumma column 11.		
8		9			10			11	12			13			14		
Cawnias.	A.	Pagodas.	F.	O.	Pagodas.	F.	O.	Pagodas.	Paga.	F.	O.	Paga.	F.	O.	Pagodas.	F.	O.
316	121	520	2	62	4,480	4	76	4,282	...	...	...	...	...	...	4,282	0	0
2,611	65	1,317	13	13	3,948	23	58	3,627	33	40	73	...	...	...	3,960	40	73
772	27	586	29	73	3,495	6	5	3,251	233	27	22	...	...	...	3,434	27	22
873	11	705	0	3	2,717	22	67	2,599	12	5	36	...	...	...	2,951	22	67
775	111	773	30	75	2,700	17	20	2,413	12	36	65	340	10	67	2,425	36	65
431	10	323	19	45	2,758	4	21	2,619	8	2	58	...	...	...	2,627	2	58
375	8	374	26	61	2,830	35	9	2,680	3	4	7	...	...	...	2,683	4	7
635	1	459	1	28	2,932	31	22	2,820	49	29	42	...	...	...	2,869	29	42
1,098	41	519	0	43	3,750	8	69	3,477	2	38	15	...	...	...	3,479	38	15
771	151	506	13	38	3,390	39	74	3,135	33	42	21	...	...	...	3,168	42	21
520	121	328	18	33	1,904	32	72	1,878	35	42	21	...	...	...	1,913	42	21
197	81	140	11	61	1,216	33	18	1,177	...	...	...	...	...	...	1,177	0	0
419	121	259	14	49	1,806	25	18	1,677	49	26	31	...	...	...	1,726	26	31
955	11	1,453	34	54	4,031	39	6	3,698	30	9	61	...	...	...	3,628	9	61
406	141	871	26	31	4,175	42	5	3,858	62	14	25	...	...	...	3,920	14	25
329	3	366	26	8	1,768	28	71	1,706	43	16	29	...	...	...	1,754	16	29
6,450	41	3,505	23	2	2,339	3	16	2,327	34	20	8	...	...	...	2,361	20	8
782	1	786	39	34	2,716	17	72	2,494	40	23	67	...	...	...	2,540	23	67
917	121	1,283	30	55	2,921	8	4	2,749	44	0	56	...	...	...	2,793	0	56
528	1	1,090	23	72	3,050	24	41	2,744	16	31	28	...	...	...	2,766	31	28
558	9	548	13	41	3,970	29	16	3,596	121	8	14	...	...	...	3,544	8	14
369	151	333	11	28	2,092	25	21	1,924	13	0	55	...	...	...	1,947	0	55
313	8	729	1	2	2,619	35	9	2,331	0	27	22	...	...	...	2,331	27	22
420	1	272	3	42	2,500	2	44	2,313	25	20	47	...	...	...	2,340	20	47
586	41	483	6	42	4,258	21	25	3,809	7	5	36	44	16	3	3,860	20	29
407	121	267	25	8	2,651	8	73	2,510	65	0	55	...	...	...	2,575	0	55
191	21	187	11	56	1,656	49	18	1,519	65	42	50	...	...	...	1,504	42	50
311	61	283	15	0	1,736	1	60	1,654	11	17	58	...	...	...	1,665	17	58
313	101	199	29	73	3,374	24	11	3,078	99	9	43	...	...	...	3,177	9	43
412	31	210	29	67	3,637	31	5	3,170	42	35	37	...	...	...	3,212	35	37
464	21	224	18	44	3,560	0	61	3,377	45	21	65	...	...	...	3,422	21	65
694	41	182	42	23	3,297	33	71	3,043	6	0	0	...	...	...	3,054	0	0
493	151	203	25	25	3,365	22	9	3,096	3	20	36	...	...	...	3,093	20	36
575	141	151	41	31	2,822	25	18	2,561	13	39	42	...	...	...	2,574	39	42
440	21	141	42	59	2,686	30	31	2,480	13	39	43	132	42	42	2,626	27	5
394	71	142	24	5	2,638	26	25	2,423	23	42	76	...	...	...	2,462	42	76
321	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
474	71	287	19	18	3,308	32	0	3,010	9	21	11	...	...	...	3,019	21	11
620	14	354	1	46	2,969	27	56	2,706	19	27	48	...	...	...	2,785	27	48
533	141	290	10	31	3,020	36	22	2,780	33	42	22	...	...	...	2,815	42	22

373. The Pollams of Dindigul formed a subject for consideration distinct from that of the Khas land; of the twenty-six Pollams formerly comprized within the

DINDIGUL POLLAMS.
Cunawadi.
Ayagoody.
Manibara.
Yemealapuram.
Tavasinada.
Ammanaiyur.
Ammottera.
Doddencotta.
Vadagara.
Guntapa Naigur.
Rodenaiyur.
Tavaram.
Yerucka Naigur.
Combay.

Province of Dindigul, fourteen remained in the possession of the Poligars, and as no permanent assessment had been proposed for them by Mr. Hurdie, we stated to your Lordship our intention at an early period to require his successor Mr. Parish to report on the subject; three had been declared forfeited to the Sircar on account of the rebellion of the Poligars, viz., Pylney, Yenyodoo and Verapatchee; three had escheated to the Sircar for want of heirs, Ruttiambady, Mamoor and Mevodariaputti; and six, Yerracotta, Sundoor, Pulliappa, Maigoor, Nellacotta, Madoor and Shokumputti having been assumed for arrears of Revenue, remained under the management of the Collector. The

twelve last were included in the extent of land entered in the foregoing statement and constituted part of the forty Zemindaries already reported on.

379. The balances due from Yerracotta, Sundoor, Pulliappa, Naigoor and Nellacotta had been discharged during the sequestration, but there still remained a demand against Madoor and Shokumputti, the amount of which at the time of assumption in 1796, and the balance still due in July last was as follows:

	Original demand.	Amount unliquidated.
On Madoor	5,983 30 63	419 20 0
On Shokumputti	3,670 7 23	2,287 15 43

a balance thus remaining due, notwithstanding the Pollams had been under the management of the Sircar for nearly eight years, during which period the fixed Peshcush was debited as the current Revenue and the surplus credited to former years, it was reasonable to conclude that these Pollams had been too highly assessed.

380. Nothing had been alleged against the character or conduct of any of these Poligars excepting Golapa Naig of Nellacotta, who in 1798 attempted with the assistance of the Collieries to recover possession of his Pollam; he at length however surrendered himself at discretion. The Collector therefore recommended that this Poligar should be exempted from a general restoration of the sequestered Pollams to their respective owners if such had been the intention of Government.

381. Pensions had been granted to each of these Poligars, amounting in the whole to Star Pagodas 1,405-32-8; the permanent Revenue proposed by the Collector for the respective Pollams, calculated at the same rate of assessment as on other estates was Star Pagodas 21,568-19-41 leaving the Poligars a total profit of Star Pagodas 2,514-44-37; if the Pollams were restored the pensions above stated, we observed, would cease, so that deducting that amount from the Poligars' share, the decrease on the Sircar Receipts would be only Star Pagodas 1,109-12-29; whereas if not restored, the pensions must be continued, and their amount added to the Poligars' share, which would then become the proprietors' profit, making the deduction from the public Revenue in consequence Star Pagodas 3,920-31-45.

382. Hence an argument was deducible for restoring the Pollams, but the Collector considered it more than counterbalanced by the evils that might result from the measure, for though, considering the character of the respective Poligars, he did not think they would excite actual disturbance, yet he apprehended that their general habits would preclude the hope of that propriety of conduct and punctuality exacted by the Regulations.

383. To these considerations we allowed the less weight under the operation of Laws enacted with reference to the permanent Settlement; vicious and irregular habits of the Poligars, we trusted might be restrained by the Courts of Justice, since a failure in the punctual discharge of their Revenues would incur the forfeiture of their Zemindaries for ever. Under the impressions however received by the Collector, he submitted the propriety of procuring the surrender of the Pollams to Government on an increase of pension to the claimants, and if this arrangement could be made with the consent of the respective Poligars, we were inclined to recommend it to your Lordship in Council; but knowing the tenacity with which these people maintain what they consider their hereditary right, and adverting to their avarice of power under whatsoever restrictions the exercise of it be placed, we much doubted whether the measure proposed could be accomplished.

384. The arrears due from the Pollams of Madoor and Shokumputti not being discharged, these Poligars had not the same claim as the others to re-possess their lands, though it did not thence result that they should for ever be deprived of them. The Pollams of Yerracottah, Sundoor and Pulliappa Naigoor having fulfilled the purposes of their being respectively sequestered by the liquidation of the public demand on them, we were of opinion, they ought to be immediately restored to the Poligars, and if the collections from the time of the resumption exceeded the amount of the current Revenue and arrears, that the balance should be paid them as ordered with regard to the Poligars of Ramnad under similar circumstances.

385. The Poligar of Nellacotta constituted an exception to the rest, the former irregularity of his conduct, though extenuated by the surrender of his person did not entitle him to the consideration due to the others; we recommended therefore in case your Lordship coincides in this opinion that the proposition of the Collector to allow him to keep Manealcottah, one of the three Zemindaries into which his Pollam had been divided and dispose of the other two, should be adopted. We thought that the permanent Jumma on this Estate should be fixed at two-thirds of its value Star Pagodas 3,096-39-43 according to the usual Zemindary assessment, and not at the amount proposed by the Collector, which would give the Poligar no greater emolument than an ordinary proprietor.

386. From a comparison made by the Collector between the receipts of the Poligars if their pensions were continued to them, and those which would accrue by the restoration of their Pollams, we observed that he calculated on the whole deriving only the same profit as that proposed for the Poligar of Nellacottah, being the amount usually allowed to holders of Estates; if however these Pollams were restored to the claimants, they should, we thought, be held under the usual terms of Zemindary tenure. We therefore showed by the following Statement a calculation of the assessment of each, at two-thirds of the ultimate Survey valuation according to the agreements of the inhabitants for Fusly 1214:

whom her Chank Renter had demanded, in the event of its taking place, a remission of 2,600 Pagodas.

395. We reported to your Lordship that in order to prevent delay which might prove injurious to the Fishery, we had directed Mr. Parish to obtain the Rancee's consent to the departure of the Divers, under an assurance that the Chank Renter should be indemnified for the loss which, on enquiry, he might be found to have actually suffered thereby. Your Lordship approved our orders to the Collector, and informed us that directions would be given for the remission which might eventually become necessary to make to the Renter, being carried to the debit of the Ceylon Government.

396. Under date the 15th June last, the Collector reported to us that the adherents of the late rebellious Poligar of Veerapatchee were meditating the rescue of his son then in confinement at Dindigul, and that a party under Letchmana Naig and another relative of the late Poligar had appeared in Arms in the Pollam, plundered and burnt two villages, and put to death Mootoo Vailoo Sherogar, the person who seized and delivered up the late Poligar and were committing other atrocities.

Disturbances excited by Letchmana Naig.

From Mr. Parish, in Cons., 21st June.
To the Chief Secy. to Govt., in Diary Cons., 25th June.
From do. in Cons., 25th do.
To do., in Diary Cons., 28th June.
From do. in Cons., 28th do.
From do. do. 28th do.
From do. do. 28th do.
To do., in Diary Cons., 2nd July.
From Mr. Secy. Greenway, in Cons., 12th July.
From Mr. Parish, in Cons., 5th do.
From do. in Cons., 5th do.
From Mr. W. Garrow, in Cons., 9th do.
To do., Diary Cons., 12th do.
From Mr. Parish, in Cons., 16th do.
From do. in Cons., 23rd do.
From do. do. 26th do.
To Govt., in Diary Cons., 2nd August.
From Mr. Secy. Greenway, in Cons., 6th August.
From do. in Cons., 30th do.

397. We deem it unnecessary to follow the course of this short lived rebellion (which terminated in the apprehension of Letchmana Naig and most of the principal insurgents,) because the subject will be fully recorded in the proper department, and we therefore confine ourselves to the insertion of the correspondence which has passed, as noted in the margin.

398. Suspicions having arisen of the Poligar of Aigoody having been implicated in the rebellion, the Collector placed him under restraint until his conduct should be thoroughly investigated. Under date 20th August, we had the honor to transmit to your Lordship in Council the proceedings of the enquiry, the Poligar's defence and the Report of the Collector thereon. We consider it sufficient to observe that the Poligar appeared not to have had any intention of assisting the cause of the rebels; that had he openly refused to connect himself with them, the destruction with which he was threatened must have been inevitable, as, from his followers having been deprived of Arms, he was not in a condition to defend himself; and that although the measures which policy dictated for evading the impending danger necessarily wore the appearance of disaffection, principles of a very different nature seemed throughout to have actuated him so far as was compatible with his own safety. We therefore recommended, as suggested by the Collector, that the Poligar should be publicly acquitted, and that orders might be forthwith issued for his release; this recommendation was adopted by your Lordship in Council.

To Government, in Diary Cons., 3rd September.
From Mr. Parish, in Cons., 23rd August.

399. In continuation of the subject of the rebellion of Letchmana Naig, we had the honor to lay before your Lordship in Council a Report from Mr. Parish on the origin and progress of that rebellion.

400. It appeared that the rebellion had its rise in a wild scheme planned by Letchmana Naig for restoring the Puttum of Veerapatchee to a branch of the late Poligar's family, and thereby providing a handsome maintenance for himself. He commenced his operations with only 30 men and 3 Sherogars; three of the near relations of the manager of the late Sherogar were the persons most active in assisting Letchmana Naig's views, and considerable assistance was afforded him by the Nautumcars or head inhabitants in the villages of Veerapatchee.

401. It was further stated by the Collector that the opinion which prevailed in that quarter that the object of Government was only to punish the ringleaders, and that the offence of subordinate Agents would be overlooked, contributed much to increase the number of the rebellions. This opinion was in some degree confirmed by the circumstance that the most active of Letchmana Naig's adherents had been released on the suppression of the former rebellion, in the hope that the examples which had been made would deter them from opposing at any future period the authority of Government, while the vassalage of the lower class of ryots assured a ready obedience to all orders of these Sherogars and Nautumcars.

402. Under the system of Revenue established in Dindigul, the head inhabitants or Nautumcars perform the duties of the inferior Revenue Office of Monigar; it has resulted from this arrangement in this District, as elsewhere, that when the duty of one situation has interfered with the interest of the other, the former has been sacrificed to the latter, and much more inconvenience has resulted than the additional expense of a few Monigars could produce. We concurred in the Collector's opinion that the Nautumcars should be declared exonerated from all further duty in the villages, and that the superintendence of the Revenue should be entrusted to Sircar servants to be appointed for the purpose.

403. Our Report on the permanent settlement of Dindigul included the Veerapatchee Pollam, but we informed your Lordship that if it should be thought that the circumstances which had recently taken place in this Pollam were such as required a suspension of the permanent settlement of the land Revenue, we would recommend the suggestion of the Collector for superseding the authority of the Nautumcars. As, however, their influence under that system would in great measure be transferred to the Proprietors of the Estates, and any improper exertion of it be effectually repressed by the Courts of Justice, in case the lands were immediately sold, we did not think it necessary that the alteration should be adopted.

404. The Collector in the same letter pointed out the necessity of stationing a Military force in Veerapatchee, and as this service could, from the extreme unhealthiness of the climate, be performed by regular troops, he requested as a temporary expedient that an establishment of 300 Peons might be authorized, which, under the circumstances stated by him, we expressed our hope would meet with the approbation of Government.

405. Your Lordship's determination on the foregoing point has not yet been communicated to us.

Disbursements.

406. The undermentioned disbursements have been made by Mr. Parish subsequently to the date of our last Report.

From Mr. Parish, in Cons.,
12th April.
To Government, in Diary Cons.,
30th April.
From Government, in Cons.,
4th June.
To Mr. Parish, in Diary
Cons., 11th June.

Allowances due to Mr. Assistant Surgeon Boodle
and the Native employed under him in the practice of
Vaccination, sanctioned by Government, under date 12th
May, to the sum of Star Pagodas 1,808 27 12

From Mr. Parish, in Cons.
To Government, in Diary
Cons., 16th July.
From Government, in Cons.,
27th August.

Disbursement on account of the Establishment of
servants required to collect the Revenue arising from the
Customs in this district Star Pagodas 215-0-42 per month
or Star Pagodas per annum 2,580 6 24

Also a charge on account of additional Goomastahs
employed to complete the Survey Accounts of the Ma-
napara Pollams at the expense of Star Pagodas ... 373 39 69

To Mr. Parish, in Diary to
Cons., 3rd September.

Also a charge continued on account of the employ-
ment of ten of those Goomastahs so long as their ser-
vices may be considered necessary at 5 Pagodas per
month or per annum Star Pagodas 60 0 0

Sanctioned by Government, under date 11th
August.

From Mr. Parish, in Cons.
To Government, in Diary to
Cons., 2nd August.
From do. in Cons., 30th do.
To Mr. Parish, in Diary
Cons., 10th September.

Amount of Pensions due to the Yomeadars of the
Province of Madura, sanctioned by Government, under
date 14th August, Star Pagodas 6,283 22 30½

From Mr. Parish, in Cons.,
30th August.
To Government, in Diary to
Cons., 3rd September.

Expense of repairing the Cutcherry at Madura, sub-
mitted to Government, under date 1st September to the
sum of Star Pagodas 188 25 78

407. The actual Jumma of the Districts under charge of Mr. Parish for Fusly 1213 con-
siderably exceeded the sum stated in Para. 350 having amounted to
Demand, Collection and Ba-
lance of Fusly 1213. Star Pagodas 7,23,243-21-30; the amount realized within the Fusly
was Star Pagodas 7,08,979-6-40, leaving a Balance due on the 11th July
of Star Pagodas 14,264-14-70.

COIMBATORE.

408. On the promotion of Mr. Hurdis, the Districts of Coimbatore lying south of the Noyel,
were separated from Dindigul and Madura, and placed under charge
of Mr. H. S. Græme; the remaining part of the Province continues
under the management of Mr. W. Garrow, and the two Districts, in
contradistinction to each other are severally denominated, the Northern and Southern Divisions
of Coimbatore.

NORTHERN DIVISION.
Settlement of Fusly 1213.
From Mr. W. Garrow, in
Cons., 17th May.
To Government, in Diary to
Cons., 21st May.

409. The Report of Mr. W. Garrow on the settlement of the land
Rents in this Division for the last Fusly, was laid before your Lordship
on the 18th May, the difference between the assessment of that and
the preceding year is shown in the following statement.

<i>Land Rent of Fusly 1212.</i>		S. Paga. F. C.	S. Paga. F. C.	S. Paga. F. C.
Rent from Plains including Enams resumed.	3,46,418 41 41			
Rent from the Hills	6,282 35 12			
Total Revenue for Fusly 1212...		3,52,701 34 53		
Deduct amount payable to Village Sib- bendy included in the above...		16,209 32 62		
Remaining Sircar Revenue...			3,36,492 1 71	
<i>Land Rent of Fusly 1213.</i>				
Rent from Plains	3,63,974 12 52			
Rent from Hills	5,900 40 53			
Total Revenue for Fusly 1213...		3,69,875 11 25		
Deduct amount payable to Village Sib- bendy	16,887 5 34			
Remaining Sircar Revenue...			3,52,988 5 71	
Difference being increase in Fusly 1213			16,496 4 0	
Increase on the amount payable to Village Sibbendy...			677 14 52	
Total...			17,173 18 52	

410. The foregoing increase proceeded from the cultivation of waste lands, partly by ryots
recently settled in the Northern Division and from the improved condition of land, which allowed
its being differently classed, Punjah for instance as Nunjah, or garden land. These circumstances
may be referred to as indisputable evidence of the growing prosperity of the District; the assess-
ment in no instance increased beyond that of the preceding year, was reduced, as occasion
required, to correct errors of the Survey with regard to the quality of the soil, and even to meet
the consideration of local circumstances which tended to lower its value. We considered such
minute attention to the situation of individuals as highly meritorious, and recognized the
principle of management Mr. Garrow has successfully pursued of increasing the public Revenue
by augmenting the comforts of the people.

411. Had the season been more favorable, a much larger increase might have been expect-
ed, but the Collector represented that scarcely any rain fell before the
month of September, in consequence of which the cultivation of the
more valuable species of grain was prevented, and the occupation of
land which generally takes place early in the season discouraged.
The alterations of the Exchange between the Cantaray Chuckram, in which coin the settlement
was made, and the Star Pagoda, at the commencement of the Fusly, caused a reduction equal to
6/7th per cent, or in the aggregate Star Pagodas 3,131-9-41.

412. In four villages in the Talook of Danargumcotta and in one in Coimbatore, the
Collector was induced to forego the money assessment as fixed on the lands of the other parts of
the District, and to permit of a division of the crop between the Sircar and the ryots. The Collector

satisfactorily stated as the reason for this deviation, that these lands, situated near the hills are in a particular manner exposed to the depredations of the wild elephants, which, descending in large herds at the season of harvest, often destroy the whole of the produce. Were the lands rented, therefore, the inhabitants would either not be able to discharge the demand on them, or be obliged to pay for cultivation which yielded them no return, whereas by a division of the produce, the loss must be borne in an equal proportion by the Sircar. The measure above noticed was so acceptable to the inhabitants that an increase of cultivation in the villages immediately took place in consequence.

413. The principles of the settlement formed by the Collector for Fusly 1213 appeared to us duly to embrace the interests of the Sircar and the inhabitants. We therefore recommended that it might be confirmed by your Lordship in Council.

414. Yemmen Nair, one of the partizans of the Pychi Rajah having threatened to attack the Hobly of Dooroyapatam, Mr. Garrow found it expedient to raise one hundred Peons in addition to those before employed by him, constituting a force which he thought might be sufficient to keep the insurgent in check. This measure was submitted for your Lordship's sanction.

415. In Fusly 1209 Mr. Garrow's predecessor directed that all the Agraharams in the district of Coimbatore should pay two-thirds of their value to the Sircar, and one-third to the Brahmans possessing them, which arrangement had since obtained. The Collector, however, stated that, as the Sircar proportion was paid in money according to the actual value of each village, whether all the lands included in it were cultivated or not, the Brahmans were liable to great loss. The cultivation, from whatever cause, was impeded, and he therefore recommended with the full consent of the Brahmans themselves that two-thirds of all Agraharams might be resumed and added to the Sircar lands, and one-third be allowed to remain in possession of the proprietors free of assessment, which we recommended for the sanction of your Lordship in Council. We proposed, however, to direct that this measure should not in any instance be carried into effect unless with the entire consent of the parties concerned.

416. Your Lordship in confirming the settlement of Mr. Garrow expressed satisfaction to observe that, under the operation of the improved principles in which the assessment of the ceded and conquered territory of Mysore had been regulated, the ameliorated condition of the cultivating ryots was manifested in a progressive augmentation of the Revenue, arising from an extension of the cultivation, and that, notwithstanding the unfavorable effects of a deficient supply of water in the last season, the settlement of the land Revenue of the Northern Division of Coimbatore exceeded that of the preceding Fusly in the amount which had been stated by us.

417. The reasons assigned by the Collector for reverting to a division of the produce in those villages which are particularly exposed to the depredations of wild beasts were satisfactory to your Lordship, and the propriety of the measure appeared to your Lordship to be confirmed by an extension of the cultivation.

418. Your Lordship approved the steps taken by Mr. William Garrow to repel the threatened invasion of Yemmen Nair by employing one hundred Peons in addition to the number which had previously been sanctioned.

419. As your Lordship was of opinion that the proposed change in the situation of the Agraharamdars, by resuming two-thirds of the Agraharams formerly held by them, and relinquishing to them the remaining third free of rent was acceptable to the Brahmans, who would be secured from the losses to which they had been hitherto subject on a partial failure of the crops, your Lordship directed that it might be carried into effect, and be considered as confirmed

for the future, subject to the condition which we recommended of consulting in all such cases the wishes of the possessors.

420. Your Lordship's approval of the settlement was communicated to Mr. Garrow, as likewise the foregoing resolutions on the points referred by him.

421. The undermentioned disbursements by Mr. Garrow has received your Lordship's sanction since the date of our last General Report.

From Mr. W. Garrow, in Cons., 17th May. To Government, Diary Cons., 21st May. From do. in do. 25th June. To Mr. Garrow, Diary Cons., 5th July.	Advances in aid of cultivation for Fusly 1213 exclusive of a small balance which remained undistributed in Fusly 1212, as per authority of Government dated 2nd June 12,500 0 0
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422. The total Jumma of this Division for Fusly 1213, including the Customs, Licenses, Sandalwood, &c., amounted to Star Pagodas 4,13,331-20-71. The sum collected within the Fusly was Star Pagodas 4,07,004-13-47, leaving a balance due on the 11th July of Star Pagodas 6,327-7-24.

423. In our last General Report, the settlement of the Districts constituting the Southern Division of Coimbatore for Fusly 1212 was blended with that of Dindigul and Madura. The settlement concluded by Mr. Graeme for the last Fusly, we had the honor of submitting to your Lordship in Council under date 14th July.

424. In the following statement is shown the amount of the rented Revenue in this Division.

	Jumma of Fusly 1212.			Jumma of Fusly 1213.			Decrease.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Land Revenue rented	3,22,273	10	49	2,79,946	18	29	42,326	34	20
Poligar's Peshcush	10,138	18	47	10,061	21	43	76	39	4
Total...	3,32,411	29	16	2,90,007	39	72	42,403	31	24

425. The general Survey of the Districts under charge of Mr. Hurdis comprehended the Southern Division of Coimbatore, where it was completed in Fusly 1212, and the settlement of that year formed according to the rates fixed by it. This Survey embraced the following objects,—to discover by actual measurement the extent of land within the bounds of every village, of every farm within the respective villages, and of every cultivated field composing those farms, to ascertain the quality of the soil in each field, and to fix an annual quit-rent thereon according to that quality. Conformably with the established rules in this and the neighbouring districts of Coimbatore and Baramahl, the respective farmers are at liberty to relinquish, at the commencement of every season, such parts of the lands they occupied in the preceding year as they do not think proper to cultivate, and the Revenue therefore is composed of the aggregate rent of the lands, according to the fixed rate of land-tax under cultivation, and consequently is liable to fluctuations as the prospect of a good or bad season influences the ryot; but as the respective fields are all enclosed and their actual extent ascertained, Mr. Hurdis determined in Fusly 1212 that no farmer should be permitted to give up part of a field; and on general principles, we agreed with the Collector that this rule should always be observed, as otherwise the necessity of an annual measurement would be induced and an opening afforded to extensive fraud.

426. The principal item of decrease was on account of deficiency of Punjab cultivation, and arose from the relinquishment by the ryots of whole fields, and from the unfavorableness of the season not affording them the means of cultivation. The next most considerable item of decrease was in the Punjab land, not occasioned by a reduction of the Survey rates, but also by a decrease in cultivation, parts of fields having been given up which the Collector was induced to permit in the last Fusly, contrary to the general principle, under the consideration that the ryots had paid the full assessment for those lands, whether cultivated or not, in the preceding year, and in the conviction that it was not possible to bring them into cultivation in the last; by which arrangement, however this, amount of Revenue was not permanently abandoned, as the ryots entered into engagements to pay the full rent according to the extent of the respective fields in the ensuing year.

427. Nor was this an actual loss to the Sircar in the last Fusly, as in consequence of the remission granted by the Collector for the relinquished portions of enclosed fields, the head inhabitants agreed to take among themselves the whole of the Sircar grass lands at a rent varying from the rate fixed by the Survey, according as the lands lay at a distance or in the neighbourhood of their villages, the aggregate amount of which exceeded the total decrease arising from the cause above noticed, in Star Pagodas 2,366-0-30, and became rather a transfer of assessment than a decrease of Revenue. The subordinate items of decrease were satisfactorily accounted for by the Collector, for whose explanations in detail we request your Lordship's reference to his Report.

428. In submitting the settlement of the Revenues for Fusly 1213 of the Northern Division of Coimbatore under Mr. William Garrow, we brought to your Lordship's notice the depredations which, at the time of harvest, were frequently made by herds of wild elephants in the villages skirting the hills deriving their name from the harbour they afford to these animals. We expressed our satisfaction at the arrangement concluded by the Collector for the relief of the inhabitants, whereby the Sircar was to share with them the loss that might arise from the foregoing cause, and your Lordship was pleased entirely to approve the measure.

429. By Mr. Grame's Report, we were informed that in the preceding year, Fusly 1212, almost the whole of the crops of two villages (Animallee and Kotoor) bordering on the same range of hills, had been destroyed by elephants. The Collector represented that the inhabitants were nevertheless obliged to pay their rent according to previous agreement, and having sold all the property they possessed in cattle and implements of husbandry to satisfy the Sircar demand upon them, they left their villages to seek a livelihood in other countries whence they had not returned.

430. Our experience satisfied us that instances might often occur to justify a strict demand on the inhabitants even to the rendering necessary a sale of bullocks and ploughs, which, in great part are purchased with the Sircar advances of Cash. We alluded to neglect of cultivation through idleness or extravagance. In such case, the stock is transferred to more industrious hands, and the individual has only to blame his own misconduct.

431. Widely different, however, was the case before us of inhabitants, whose misfortune in losing all return for their labor needed not the aggravation of being compelled to dispose of their property in order to fulfil an engagement which the calamity itself should be considered as having been cancelled; but while we regretted that their distresses should not have been relieved at an earlier period, we cordially acquiesced in the proposition of Mr. Grame to encourage their return. For this purpose, he suggested the relinquishing to them the whole crop for the first year, and afterwards to grant them a cowle, stipulating on the part of the Sircar an equal share of produce with them, and to receive that share in grain, until the crops could be protected against the ravages of elephants.

432. A division of the crop and payment in kind we doubted not your Lordship would approve as in the instance already mentioned of the villages similarly situated in the Northern Division of Coimbatore. We were inclined, however, to think that an advance of Cash as Taccavy, adequate to a complete re-establishment of the inhabitants, would afford them more relief than by foregoing, for one year, the Sircar share of any cultivation they could have the means of carrying on without it.

433. From the period of Coimbatore being annexed to the Company's Territories until the past Fusly, the Southern Division of it together with Dindigul, Madura and Manapara formed, as already observed, one Collectorate, and the Revenues being included in the same Statements, the decrease in one District was occasionally counterbalanced by the increase in another. In this manner the Revenues were incorporated in Fusly 1212, and as the same system of management was preserved in all as had been established by Mr. Hurdis, we drew up the following Statement to show the total land Revenue of Fuslies 1212 and 1213 and comparative increase and decrease, in the several Districts united under his late charge.

	Fusly 1212.		Fusly 1213.		Increase in Fusly 1213.		Decrease in Fusly 1213.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Dindigul	176,635	22 70	1,87,911	7 41	11,275	26 51	...	...
Madura	115,626	18 75	1,27,102	8 78	11,475	32 3	...	...
Manapara	13,826	2 30	27,726	35 15	13,900	32 65	...	...
Conquered Countries South of the Noyel	3,32,411	29 16	2,92,042	9 43	...	...	40,369	19 53
Total...	6,38,499	31 31	6,34,782	19 17	36,652	7 39	40,369	19 53
Deduct Increase...							36,652	7 39
Net Decrease							3,717	12 14

The increase, therefore, in three out of the four Districts to which the Survey begun by Mr. Hurdis had been extended, nearly counterbalanced the decrease which local and temporary circumstances occasioned in the last year in Southern Coimbatore.

434. In replying to our Report, your Lordship in Council regretted the very considerable decrease of Revenue which had been experienced in the Southern Division of Coimbatore, but your Lordship considered the explanations stated by Mr. Grame respecting the causes of the deficiency to be satisfactory; and the measures adopted by that gentleman for the purpose of relieving the inhabitants from the difficulties which would have been imposed upon them by a rigid adherence to their engagements appeared to your Lordship to have been judicious and expedient.

435. The peculiar calamity which had befallen the villages of Animallee and Kotoor in the destruction by the wild elephants of the crops which, notwithstanding an adverse season, the inhabitants had been enabled to rear, appeared to your Lordship in Council to entitle them to consideration and assistance, more especially under the circumstance of their having disposed of the whole of their property to discharge their engagements; and your Lordship in Council

entirely concurred in our opinion with respect to the expediency of re-establishing the inhabitants in the villages by means of direct advances from the Treasury in preference to the relinquishment to them of the Revenue from the lands, which they might cultivate during the first year of their return.

436. For the reasons assigned in the case of villages similarly situated in the Northern Division of Coimbatore, your Lordship in Council desired that in such of the villages in the vicinity of the hills in the Southern Division of that Province as were exposed to the depredation of wild elephants, a division of the crops with the ryots might in future be resorted to.

437. In conformity to the sentiments here stated, your Lordship in Council approved and confirmed the settlement formed by Mr. Græme of the Revenue of the Southern Division of Coimbatore for Fusly 1213.

438. The spirit of the rebellion which, as noticed in a former part of this Report, was excited by Letchmana Naig in the Pollams of Dindigul, partially manifested itself in the contiguous Districts under charge of Mr. Græme, but by the timely and active measures pursued on that occasion was prevented from assuming a formidable appearance. After repeated defeats in the Dindigul Pollams, Letchmana Naig entered this District, where he was ultimately secured by the Mavaddy Poligar, his escape through the passes leading to Travancore and Cochin, having previously been precluded by the judicious arrangements of Messrs. Parish and Græme.

439. Your Lordship in Council was pleased to sanction the reward of 500 Pagodas paid on the above account to the Poligar of Mavaddy whose loyalty, so strikingly evinced from the circumstance of his having married the sister of Letchmana Naig, was highly acceptable to your Lordship in Council.

From Mr. Græme, in Cons.,
2nd July.
From do. in Cons., 5th do.
Do. Diary Cons., 12th do.
From Mr. Græme, in Cons.,
9th do.
To Mr. Kinlock, in Diary
Cons., 12th July.
From Mr. Græme, in Cons.,
23rd July.
To Government, in Diary
Cons., 2nd August.
From do. in Cons., 30th do.
From Mr. Græme, in Cons.,
30th August.
To The Chief Secretary,
Diary Cons., 30th August.
To Government, in Diary
Cons., 3rd September.
From Mr. Græme, in Cons.,
6th September.
To do. Diary Cons., 10th do.
From Government, in Cons.,
17th September.

440. For facility of reference, the correspondence which has passed with Mr. Græme on the subject of the disturbances alluded to is entered in the margin.

441. Exclusive of the charges already noticed, the following have been incurred by Mr. Græme since the date of last Despatch.

Disbursements.	Amount advances for cultivation, sanctioned by Government, under date 30th June, Star Pagodas.	15,031	11	21
From Mr. Græme, in Cons., 24th May. To Government, Diary Cons., 4th June. From do. in Cons., 9th July. To Mr. Græme, Diary Cons., 16th July. From Mr. Græme, in Cons., 30th August. To Government, Diary Cons., 3rd September.	Charges Pay and Batta to the increased establishment of Peons maintained in consequence of the disturbances in Veerapatchee, and also on account of some small rewards paid for intelligence submitted to Government, under date 1st September to the	574	27	36
	sum of ...			

From Mr. Græme, in Cons.,
30th August.
To Government, Diary Cons.,
3rd September.

Proposed advances to certain inhabitants of Ordamulkutta, whose houses were burnt by the rebels, Star Pagodas ... 216 26 5

And charge for re-building the Cutcherry at the same village which was likewise destroyed by the rebels amounting to... 81 23 0

Submitted to Government under date 1st September. 298 7 5

442. The actual Jumma of this Division for Fusly 1213 inclusive of land Customs and extra Revenue amounted to Star Pagodas 3,27,406-25-79, and was duly collected within the Fusly.

CANARA.

From Mr. Read, in Cons.,
12th April.
From Mr. Ravenshaw, in
Cons., 30th April.
To Government, in Diary
Cons., 3rd May.

443. The Report of Messrs. Read and Ravenshaw on the respective Districts of the Province of Canara under their management, we had the honor to lay before your Lordship in Council on the 30th April last.

444. Having before explained the principles on which the land rent is fixed in Canara, we had occasion only to observe that the rates in general are much lighter than in other parts of the Company's Dominions, that the Revenue is subject to little variation, whether the season be favorable or otherwise, for that as the whole of the rents are received in money, and the demand for exportation always exceeds the produce of the district, the decrease of that produce in bad seasons is answered by an enhancement of price. The following statement shows that, though the last year was remarkably unproductive, owing to drought, the land rent in both divisions differed but little in amount from that of the preceding Fusly.

Comparative Statement showing the last and present Settlement of Fuslies 1212 and 1213 of the Northern and Southern Divisions of Canara.

	Jumma of Fusly 1212.		Jumma of Fusly 1213.		Increase in Fusly 1213.		Decrease in Fusly 1213.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
<i>Northern Division of Canara.</i>								
Land Rent ...	201,643	8 20	202,105	10 16	462	1 76	...	...
Village Taxes ..	2,096	40 64	2,300	11 56	203	12 72	...	...
Land Customs ...	48,892	25 64	49,457	24 0	564	40 16	...	...
Sea Customs...	5,657	6 0	7,649	36 0	1,992	30 0	...	...
Licenses ...	5,842	24 48	8,801	6 0	2,958	23 32	...	...
Total...	264,132	21 36	270,314	3 72	6,181	24 36	...	...
<i>Southern Division of Canara.</i>								
Land Rent ...	309,886	39 77	307,512	35 53	...	...	2,374	4 24
Village Taxes ...	1,535	39 68	2,564	2 55	1,028	4 67	...	...
Land Customs ...	14,605	27 58	2,714	18 68	...	...	11,891	8 70
Licenses ...	18,812	6 52	5,744	39 1	...	...	11,367	9 51
Total...	344,840	30 15	320,236	12 17	1,028	4 67	25,662	22 65
Grand Total...	608,973	9 51	590,550	16 9	7,209	29 23	25,662	22 65

445. The Land Revenue of the Northern Division of Canara, including Rent and Taxes, exceeded that of the preceding Fusly in the sum of Star Pagodas 665-14-68, notwithstanding a decrease under the same head of Revenue in the District of Ankala, amounting to Star Pagodas 2,228-28-32, which the Collector expected the cultivators would be able to re-pay in the ensuing year. The causes which combined to prevent an extensive cultivation in this as in other Districts of Canara, the Collector stated to be a poverty of soil, a want of population, the indolence of the cultivators, who for the most part are of Portuguese or Mahratta extraction, and the nature of its situation, which precludes it from sharing in the benefits derived in the neighbouring districts by the exportation of grain.

446. The Customs and Licenses were retained under Aumancee, so that the increase appearing under these heads in the foregoing Statement is, in fact, an Estimate.

447. The decrease of the land Revenue in the Southern Division principally arose from a remission amounting to Star Pagodas 1,822-13-74 granted by the Collector to the landlords in lieu of the allowance formerly made for the repair of Tanks, an arrangement favorable to the Sircar, the amount remitted being less than the former expenditure on this account.

448. The Revenues arising from Licenses and Land Customs with the exception of a small part of the former, were, as in the Northern Division, retained under Aumancee. The large decrease therefore that appears in the Statement under these heads is an Estimate only of what, from circumstances at the commencement of the Fusly, the Collector thought the deficiency would be.

449. Besides the usual items of Revenue, Mr. Ravenshaw retained under Aumancee for the sake of experiment, a small extent of Salt Pans, the receipts from which are carried to account as extra Revenue.

450. As noticed in the 415th Para. of our last General Report, we recommended that the sum of Star Pagodas 3,500 expected to arise from certain items of extra Revenue should be appropriated to the repairs of Pagodas—the actual Collections fell short of this Estimate in the sum of 1,000 Pagodas. Mr. Ravenshaw, therefore, requested permission to apply the receipts of another year for the same items to the purpose abovementioned, which, for the reasons that had already been given, we recommended to your Lordship's favorable consideration.

451. As the amount of the Revenue in both Divisions of Canara appeared to have been fixed with a due regard to the circumstances of the respective Districts, and to be as high as was consistent with a prudent consideration of the effects of the unfavorable season, we recommended that the Settlement formed for the two Divisions of Canara for Fusly 1213, amounting in the whole to Star Pagodas 590,550, should receive the sanction of Government.

Viz.	
Northern Division,	270,314-3-72
Southern Division,	320,236-12-17
	590,550 16-9

452. Your Lordship in Council was pleased to confirm the settlement of the Province of Canara for Fusly 1213, but although the unfavorableness of the season was an occasion of concern, your Lordship expressed satisfaction in observing that the principles of moderation on which the assessment was established had secured the public Revenue from defalcation, while the enhanced price of grain would compensate to the inhabitants the diminution in the quantity of produce.

453. Under the explanation afforded by the Collector of the deficiency which occurred in the receipts from the items of extra Revenue in the Southern Division, the amount of which Mr. Ravenshaw had been authorized to disburse in the repair of religious edifices, your

Lordship consented to appropriate the produce of another year for the same items to that purpose.

454. We are now enabled to inform you Lordship that the Collections in the Northern Division, under the heads of Customs and Licenses, amounted, within the Fusly to Star Pagodas 72,147-32-24, exceeding the sum entered in the foregoing statement by Star Pagodas 6,239-9-24, to which may be added Star Pagodas 1,774-21-51 brought to account as extra Revenue.

455. We have likewise the satisfaction to inform you Lordship that in the Southern Division, the Collections within the Fusly on account of Land Customs, amounted to Star Pagodas 19,852-29-3, those on account of Licenses to Star Pagodas 27,097-9-65, and that the Sea Customs, of which the Collector had not furnished an Estimate, produced Star Pagodas 52,155-9-63, making a total addition to the amount entered in the foregoing Statement of Star Pagodas 88,945-32-62 exclusive of the sum of Star Pagodas 5,274-3-36 brought to account as extra Revenue.

456. We duly transmitted to the Collector in the Southern Division of Canara copy of the 9th Paragraph of the Right Honorable President's Minute enclosed in a letter from your Lordship in Council of the 25th April last, directing him to report whether the same reasons still existed which occasioned the recommendation of Major Munro in the year 1800, that the Coomla and Hegada Rajahs should not reside upon their Estates, and containing your Lordship's suggestion that they should receive the same portion of allowances as granted to the Malabar Rajahs, being one-fifth of the net Revenues; and under date 2nd June, we had the honor of laying before your Lordship the reply of Mr. Ravenshaw upon the points abovementioned, confirming the opinion of Major Munro that serious evils might arise from permitting them to reside upon their Estates, detailing also his reasons for thinking it inexpedient that the same principle should regulate their allowances which obtained with regard to the Rajahs of Malabar, and stating the necessity which, in his judgment, would thence arise of extending the same indulgence to the several Rajahs in Canara, whose conduct had been such as to confer on them a better title to the bounty of Government than those of Coomla and Betel Hegada; showing also that the operation of that principle with regard to them would advance their income far beyond what at any former period they had enjoyed. We referred to the Collector's letter for detailed particulars, and to the correspondence noted in the margin for the opinions which had been held upon the subject by Government and the Board of Revenue.

Coomla and Vettel Hegada Rajahs.	
From Government, in Cons.,	3rd May.
To do. in Diary Cons.,	4th June.
From Mr. Ravenshaw, in Cons.,	23th May.
To Government, in Diary Cons.,	17th July 1800.
From do. in Cons.,	31st do.
From do. in Cons.,	21st do. 1803.
To do. in Diary Cons.,	22nd September do.
To do. in Diary Cons.,	12th December do.
From do. in Cons.,	23rd January 1804.
To do. in Diary Cons.,	2nd April 1804.
From do. in Cons.,	30th April.

457. Your Lordship in Council concurred in the reasoning of the Collector against permitting the Rajahs of Coomla and Vettel to reside on their Estates, but no orders were conveyed to us respecting their allowances until some time afterwards, when your Lordship, remarking that a former resolution to regulate them on the principle observed in Malabar, did not appear to have been deemed final, was pleased to direct that this principle should be adopted, and that the allowance of the abovementioned Rajahs should be adjusted accordingly from the commencement of Fusly 1213.

458. After discharging the claims of the creditors of the late Vettel Hegada, a balance remained in favor of the Estate of the Hegada of Rs. 32,750 vested in a Company's 6 per cent. Bond of the Bombay Government, and Rupees 974 in ready money, the latter of which, as well as the interest falling due on the former, was by an order of Government, dated 14th Au-

gust 1802 carried to the amount of the Pension list, until the situation of the Hegada's family should be determined on. The Bond abovementioned has remained since that period in the hands of Mr. Ravenshaw who, in a letter which we lately submitted to your Lordship in Council, proposed either to invest it in the Bombay nine per cent. paper, making it over to that Government on receiving credit for the interest as it falls due, or to dispose of it and lodge the amount in the treasury. We observed on this subject that whatever might be your Lordship's pleasure with regard to the property in question, the last proposition of the Collector for selling the Bond appeared to us to be the most eligible. Your Lordship's determination has not yet been communicated to us.

459. In pursuance of the arrangement, as detailed in our last General Report for transferring certain Districts in the Southern Division of Canara to the authority of the Rajah of Coorg, we received your Lordship's orders for carrying the intended transfer into effect, and for accounting with the Rajah for the Revenue of those Districts from the commencement of Fusly 1213. The necessary instructions were accordingly sent to the Collector, and he has lately informed us that the authority of the Rajah has been formally proclaimed, as will doubtless have been reported to your Lordship by Captain Mahony, to whom the superintendence of the transfer was entrusted

460. The charges incurred in the two Divisions of Canara since the date of our last Despatches are stated below.

NORTHERN DIVISION.

Expense of erecting a Cutwall's Choultry in the new Bazaar at Hanover, sanctioned by Government under date 10th March... 28 25 57

From Mr. Read, in Cons., 29th March, To Govt., Diary Cons., 23rd April. From Govt., in Cons., 14th May. To Mr. Read, Diary Cons., 17th May. Charges incurred in procuring supplies of Sandal wood ... 52 31 46

Also the actual cost of laying out ground for a plantation of Sandal trees... 85 32 11

And proposed disbursements for encouraging the growth of Sandal trees on private Estates by a donation of one Pagoda, for every twenty trees of Pagodas. Authorized by Government under date 28th April. 463 27 0

Disbursements incurred in the purchase of Arms from the inhabitants of the Northern Division of Canara, authorized by Government under date 4th August ... 847 41 37

From Mr. Read, in Cons., 26th April. To Government, Diary Cons., 3rd May. From do. in Cons., 4th June. To Mr. Read, Diary Cons., 7th June.

Expense of constructing a Custom House at Honore, sanctioned by Government under date 19th May... 100 0 0

Disbursement in the purchase of weights and seals in providing four Jungars to be stationed on the Rivers, and in purchasing chops and seals for the Custom House Officers, sanctioned by Government under date 19th May ... 131 16 57

Expense incurred in procuring Stationery from Bombay being Star Pagodas ... 69 12 68 and the sum of ... 30 0 0 99 12 68

Laid out in building a wall round the prison at Honore, sanctioned by Government under date 19th May.

From Mr. Read, in Cons., 29th March. To do., Diary Cons., 2nd April. Various petty charges authorized by the Board under date 29th March to the amount of Star Pagodas ... 57 30 66

Do. do. do. authorized by the Board under date 17th September ... 19 0 48

From Mr. A. Read, in Cons., 6th August. To Government, Diary Cons., 16th August. From Government, in Cons., 17th September. To Mr. Read, Diary Cons., 24th September. Advances to traders to enable them to carry on their commerce in the current Fusly, sanctioned by Government under date 31st August to the amount of Star Pagodas ... 971 19 23

From Mr. Read, in Cons., 28th May. To Government, Diary to Cons., 4th June. From Government, in Cons., 9th July. To Mr. Read, Diary Cons., 16th July. Additional advance for the purpose of aiding the inhabitants in carrying out the cultivation, sanctioned by Government under date 30th June. 1,000 0 0

From Mr. Read, in Cons., 18th August. To Government, Diary Cons., 23rd Augt. From Government, in Cons., 20th September. To Mr. Read, Diary Cons., 24th September. Additional expense incurred in forming the Sandal plantation near Bunwassie amounting to Star Pagodas 96 5 10

Also the estimated annual expense of superintending the plantations, Star Pagodas 154 38 22

And a further expense on account of paving the walls which had been sunk with masonry, and the purchase of four buffaloes for the purpose of drawing water, sanctioned by Government under date 8th September ... 84 0 0 335 1 32

Disbursements on account of advances to several merchants and other descriptions of persons lately come in from the Savinoor District and settled in Buddengoor, to enable them to build shops and houses, submitted to Government under date 29th September 285 31 70

SOUTHERN DIVISION.

From Mr. Ravenshaw, in Cons., 12th July.
To Government, Diary to Cons., 2nd Augt.
From Government in Cons., 30th Augt.
To Mr. Ravenshaw, Diary to Cons., 10th September.

The charges here undermentioned were sanctioned by Government under date 14th August.

On account of the irregular Peons raised under the orders of Government dated 30th January 1804. 5,877 21 3
Authorized to be carried to the Head of Police charges.

Advances for Tuccavy 8,171 0 0

On account of Rice laid up in Store during the rains 8,571 19 22

Furniture and Stationery purchased for the use of the Cutcherry 46 4 42

Rice purchased on account of the Bombay Government conformably to the orders of Government under date 8th October last 163,688 41 44

From Mr. Ravenshaw, in Cons., 16th July.
To Government, Diary to Cons., 2nd Augt.
From Government, in Cons., 30th Augt.
To Mr. Ravenshaw, Diary to Cons., 10th September.

Amount Batta to Prisoners authorized by Government under date 14th August to be carried to account as a Judicial charge 440 2 25

Demand and Collection for Fusly 1213.

The total Jumma of the two Divisions of Canara for Fusly 1213, was fully realized within the year.

MALABAR.

462. Our last General Report detailed the circumstances which ensued on the transfer of the Civil authority by Major Macleod to Mr. Rickards, the measures which had been taken by the latter on his taking charge, and the sentiments and orders of Government respecting the transactions anterior to the date of that Report. Mr. Rickards had resigned charge of the Province, and Mr. Thomas Warden had been appointed by your Lordship in Council to succeed him.

463. Under date the 25th April last, we received by your Lordship's order copy of a Minute which had been recorded by your Lordship with a copy of a Report submitted by the late Principal Collector in the Province of Malabar relative to the affairs of that Province, and the arrangements recommended in that Minute were carried into effect. For particulars, we request a reference to the Minute itself, and shall here notice such points as having immediate application to the Revenue affairs of the Province, we considered necessary to press on the attention of the Collector.

464. By these arrangements the Province was divided into four Districts, each placed under the particular charge of a Subordinate Collector on the reduced salary of 200 Pagodas per mensem. Messrs. J. Drummond, J. H. Baber, J. H. Pearson and J. Wilson were appointed Subordinate Collectors, and it was left to the discretion of the Principal Collector to nominate these gentlemen to the respective Divisions.

465. The charge of Cochin and its dependencies was vested in an Assistant as recommended by Mr. Rickards, and to Mr. Murdock Brown was entrusted the superintendence of the Customs upon the whole line of the Sea Coast of Malabar, for which duty, your Lordship was pleased to grant him a commission of 12 per cent on the nett amount of his collections, and to permit him to draw the arrear which might have accrued, at the same rate from the time that duty was first confided to him by Mr. Rickards.

466. The rates of assessment to be fixed on the several productions of the soil, by which the general Pymashi of the Province was to be regulated as proposed by Mr. Rickards were as follows.

Rates of assessment.

Cocoanut trees, one-third of the gross produce.
Betel nut trees, one-third of do.
Jack trees, either half of the patoom on good trees, or 40 reas per tree generally.
Pepper vines, one-third of the ascertained annual produce.
Rice grounds, six-tenths of the patoom.

Of these rates, however, your Lordship was pleased to make a particular exception with respect to pepper vines, the assessment on which was directed to be reduced from one-third to one-sixth of the annual produce. In conveying instructions on this point to the Principal Collector, we desired, if local circumstances should render expedient partial modifications, that he would fully explain to us the reasons which induced him to consider any deviation to be necessary, and we expressed our desire of receiving his opinion as to the expediency of exempting the culture of the pepper vine from a tax altogether, and raising a Revenue from it, by imposing a moderate duty on the transit, referring him to the objections to which this proposition is obnoxious from the facility of smuggling.

467. The Malikana enjoyed by the Rajahs of Malabar, was directed by your Lordship to be fixed permanently, and your Lordship was pleased to enjoin on the part of the Civil authority towards the Rajahs becoming attention, civility and kindness.

468. A Report we have recently made on the result of Mr. Warden's administration of the affairs of Malabar, accompanying one from him on the subject, will have informed your Lordship how far these arrangements have been carried into effect.

469. The Principal Collector, as detailed in the commencement of his Report, took measures to check the progress of the insurrection in the low Districts, to secure the Arms in the possession of the inhabitants in which he had been very successful, and to distract the attention of the leaders of the banditti, by encouraging the mutual distrust which latterly manifested itself among them. The rebellion has been entirely suppressed and the Civil authority re-established in all the Districts below the ghauts. Wynad has remained in the possession of the rebel, the Pyche Rajah, since the year 1802.

470. By the meritorious attention of Mr. Warden, not only has the current Revenue been collected, but the outstanding balance of Fusly 1212, which, on the commencement of Fusly 1213, amounted to Star Pagodas 66,893-3-28, has also been reduced to Star Pagodas 17,636-21-39.

471. The balance outstanding for Fusly 1213 we stated to be Star Pagodas 32,003-27-70 consisting of the following items.

Star Pagodas 14,285-0-30 on account of the tribute of the Cochin Rajah.

Star Pagodas 2,057-22-70 due by Mr. Murdock Brown for land held by him in Randaterra, and Star Pagodas 15,660-0-17 outstanding in Cotiote.

472. The balance due from the Cochin Rajah was on account of his third and fourth Kists of Fusly 1213.

473. With respect to the balance due from Mr. Brown, we observed that under date 15th January last, we received a letter from Mr. Rickards, the late Principal Collector, enclosing one addressed to him by Mr. M. Brown, stating that in consequence of the ravages of the rebels having extended to the productive vines on his plantation, he was unable to discharge from the produce gathered in the Revenue due to Government, for the then current Malabar year, but that if tranquillity were restored to the Province, he had reason to hope that in the next year, he should be able to pay the Revenue as formerly. The annual amount stipulated to be paid by Mr. Brown not having been stated to us, we could not recommend any specific remission being made to Mr. Brown. We therefore required further explanation on the subject from the Collector.

474. From Mr. Warden's explanation, it would appear that the sum which the late Principal Collector recommended to be remitted was Star Pagodas 2,057-22-70, whereas the loss of property paying Revenue, stated in a letter addressed by Mr. Brown to the Principal Collector was only Star Pagodas 183, for which he solicited a remission. Mr. Brown at the same time tendered payment of the full Revenue for his plantation, proposing that any sum remitted to him on the above account might be carried to his credit in part payment for the present Fusly. This offer, however, has been declined by Mr. Warden, under an idea of impropriety in recovering a demand, the remission of which had been recommended and was still under reference. Presuming that your Lordship would admit of a deduction from the public demand on Mr. Brown, to the extent of his actual loss (Pagodas 183), we have proposed directing Mr. Warden to call on him for payment of the residue.

475. On affording this explanation of the second item of balance for Fusly 1213, we thought it expedient to draw your Lordship's notice to the circumstances stated by Mr. Warden regarding the extension by Mr. Brown of the limits of his landed possessions, beyond those granted to him under date the 3rd March 1802 by purchase from individuals, a practice expressly prohibited to Europeans by the Regulations of Government. Upon this subject we have stated to your Lordship our intention to call on the Collector for further information and to submit it hereafter with our observations.

476. The extensive devastation caused by the rebellion in Cotiote which, from the advantages of soil and situation, and the demand for pepper, its staple commodity was formerly very flourishing, and the consequent distressed and impoverished state of the few inhabitants who have escaped the ravages of war, the Collector represented would preclude the possibility of recovering the balance (Pagodas 15,660) due from this District which, in fact, is only the difference between the actual collections of the last year, and the Pymash of M. S. 976 when the country was in a state of comparative tranquillity. We have therefore recommended that this sum be struck out of the accounts.

477. At the time of receiving charge of the Province from Major Macleod, the late Principal Collector Mr. Rickards, as stated in the 517th paragraph of our last General Report, notified by Proclamation to the inhabitants, that the Jumma should be confined to that settled by the Commissioners

for the Malabar year M. S. 976, 1800-1 and Government was pleased to confirm it. The general assessment of Fusly 1213 was accordingly regulated by this standard, but the collections made within the year considerably exceeded the Jumma of 976, as will appear from the following comparative statement.

	Pags.	F.	C.	Pags.	F.	C.
Commissioner's Jumma for 976 M. S. ...	5,02,893	7	58			
Add tax on Toddy, Knives and Arrack included in the land rent ...	5,165	8	65			
Total Jumma ...	5,08,058	16	43			
Jumma of Fusly 1213 including the sums due from the Cochin Rajah, Mr. Brown and Cotiote ...	5,34,494	41	58			
Add collections on account of Licenses issued from the sale of Arrack and Toddy, which, under the present Regulations, have been separated from the land rent ...	10,393	8	37			
Total ...	5,44,888	8	15			
Deduct balance due from Cotiote recommended to be written off as desperate ...	15,660	17	0			
Difference being actual receipts for the Fusly ...				5,29,227	33	15
Excess of actual receipts of Fusly 1213 above the Commissioner's Jumma of Fusly 976 ...				21,169	16	52
478. The preceding statement shows only the amount of the land rent of the Province, the other items of Revenue and total collections within the year are as follows:—						
Land Revenue as above stated exclusive of the Cotiote balance and receipts from Arrack and Toddy, but including the demand on the Cochin Rajah and Mr. Brown ...	5,18,834	24	58			
Licenses ...	18,482	15	37			
Customs ...	58,851	27	20			
Extra Revenue ...	12,216	32	32			
Total Revenue of the year ...	6,08,383	15	67			
Collections on account of old balances ...	56,749	5	21			
Total Collections ...	6,65,134	21	8			

The total Collections for Fusly 1212 which were made partly by Major Macleod and partly by Mr. Rickards were to the date of our Report Star Pagodas 6,18,179-0-36 exceeding the Revenue of Fusly 1213 by Star Pagodas 9,793-26-44; of the former sum however Pagodas 53,872-12-36 were collected within the last Fusly.

479. We have already noticed the arrangements contained in the Minute respecting this Province recorded by your Lordship under date the 22nd April, and the instructions issued in consequence to Mr. Warden, who, in reply has expressed his apprehension that

the favorable intentions of Government in reducing the assessments to the rates stated in the Minute alluded to might be misconstrued by the people, and has therefore taken upon himself for the reasons he has detailed, to postpone the introduction of them until the entire suppression of the rebellion shall remove the possibility of the indulgence being ascribed to wrong motives, that the reasons assigned by Mr. Warden appeared to us to derive additional weight from the punctuality with which the Settlement of the last Fusly had been realized.

480. The nomination of the gentlemen appointed Sub-Collectors, Stations of the Sub-Collectors, having been left to Mr. Warden, he has stationed them as follows :—

Mr. Wilson has been appointed to superintend the District lately under the immediate management of the Principal Collector, with the exception of Wynaad, Chowghaut and Chitwa.

Mr. Drummond has been appointed to the Northern Division including Chowghaut and Chitwa.

Mr. Pearson to the Centre Division.

And Mr. Baber to the Northern Division with the addition of Tellicherry.

The town of Cochin and its dependencies have been placed under the charge of Mr. Flower, and Wynad when reduced to obedience will be added to Mr. Pearson's Collectorate.

481. The Malikana paid to the Rajahs has been regulated conformably with your Lordship's orders at one-fifth of the Jumma of 976, but as no specific agreements exist between the Company and the Rajahs, the Principal Collector has proposed that a formal contract shall be entered into with them, providing for the payment of the established Malikana in perpetuity on the following conditions; that the division of the allowance as made by the several families among the houses constituting them, be recognized by Government; that if any junior member of a house rebel against Government, the whole portion belonging to it be withheld until he be delivered up; and that, if the senior of any house be guilty of a similar offence, the whole amount of the Malikana of the family be declared forfeited unless he be placed within a fixed time by his relations in the power of Government. The expediency of these conditions as relating to a political question remains for the decision of Government.

482. The present situation of the Province, as far as known to us has been brought to your Lordship's notice in the Report above alluded to, and as this has been recently submitted, we have yet to receive your Lordship's orders on the several subjects which it embraces.

483. In our last General Report, we stated to your Lordship the determination of the family of the Vettel Hegada not to accept of the permission of Government, to reside at Tellicherry, unless the nephew of the late Hegada still an infant were permitted to accompany them. At the time of their arrival at this place, four years ago, the boy was represented, as appeared by records, to have been nine years of age, and with much allowance for deception in such a case, we should have ascribed it merely to an impulse of tenderness had they not insisted that he was yet a helpless child, not more than seven years of age. We therefore desired our Secretary to visit the family to ascertain the fact which his Report confirmed. Under these circumstances, and

To Government, in Diary
Cons., 2nd April.
From Govt. in Cons., 30th
April.
To Govt. in Diary Cons., 3rd
May.
From Mr. Warden, in Cons.,
30th July.

considering the distance of Tellicherry from that part of the country where the Hegada formerly possessed influence, we ventured to bring the subject again before your Lordship in Council, and your Lordship was pleased to permit him to proceed with his female relations to reside at Tellicherry, where we were informed on the 17th July last, that the whole family had arrived.

484. The following disbursements have been authorized by your Lordship in Council subsequently to the date of our last General Report.

Disbursement made by Mr. Rickards for the purposes of forming a road of
To Government, in Cons., surveying the District of Randatarra and for Batta to
9th April. Artificers, &c., employed with the Police Corps authorized
by Government on the 10th March last ... 438 57 13

Under the explanation afforded by Mr. Rickards of
the urgency of the circumstances which induced his
having recourse to the assistance of the head men of
Cotiote, for the purpose of opposing the rebel influence
in that District, the reimbursement of Rupees 1,500 or
Star Pagodas ... 428 24 0

Advanced by Chowakara Makee, was authorized by
Government under date 24th March.

Advance of 100 Pagodas and a monthly pension of
5 Pagodas to the survivors of the family of a Parbutty by
name Kapaar Awaran, who was murdered by the rebels.
Sanctioned by Government under date 12th May, Star
Pagodas. ... 105 0 0

Disbursements on account of the usual
allowance to the Psarikel Devasum Pagoda of
Pynad, Star Pagodas ... 98 0 0

And charge repairing the Walachary
Kolote Ambalum Pagoda of Koormanand
amount to Star Pagodas... 40 0 0
Sanctioned by Government under date 12th May, 133 34 0

Pension granted to Valavatanom Nallioden, in con-
sideration of his length of service, sanctioned by Govern-
ment under date 12th May, 6 Pagodas per month or per
annum, Star Pagodas ... 72 0 0

Amount balance due to two Assistant Surveyors
employed in this Province, sanctioned by Government
under date 12th May, Star Pagodas... 52 29 49

Pension to the widow of the late Captain Peter
Etstendorp at Cochin, sanctioned by Government under
date 2nd June at 12 Rupees per month or per annum 144
Rupees or Star Pagodas ... 41 6 30

Amount of rewards distributed by the Principal
Collector, for the spirited conduct manifested by the in-
habitants of Voirput in Cotiote in defeating a party of
banditti authorized by Government under date 31st
August, Star Pagodas ... 82 26 0

From Mr. Warden, in Cons.,
To Government, Diary to
Cons., 16th August.
From Government, in Cons.,
17th September.
To Mr. Warden, Diary to
Cons., 24th do.

485. The Jumma and Collections in the Province of Malabar for Fusly 1213 have been already stated

ISLAND OF SERINGAPATAM.

486. The Collections made by Captain Symons in Fusly 1213 were, from Land Revenue Star Pagodas 2,110-31-72½ from Betel and Tobacco under Aumance, Star Collections for Fusly 1213. Pagodas 19,643-1-66½ from House Rent and Extra Revenue Star Pagodas 598-11-77, making a total of Star Pagodas 22,352-3-56½, or more than was collected in Fusly 1212 by Star Pagodas 304-3-74½.

487. On the 13th August we submitted to your Lordship in Council proposals forwarded by Captain Symons for the rent of the Arrack Farm at Seringapatam for the current Fusly, and your Lordship, in conformity with our recommendation, accepted the proposal of Gopaul Kistna, being Star Pagodas 13,700, which, though the highest fell short of the rent for Fusly 1213 by Pagodas 700, occasioned by the absence of the troops from Seringapatam. This item of Revenue is carried to the account of the Bazaar Fund.

REVENUE DERIVED FROM THE PRESIDENCY.

488. Under date the 1st ultimo, we had the honor to submit for the confirmation of your Lordship in Council the General Jumma-bundi Statement of the several sources of Revenue under charge of the Collector of Madras for Fusly 1213. The several items were as follows:—

Arrack and Toddy Revenue ...	...	...	98,133	39	5
Sales of Company's Lands, &c. ...	...	...	12,230	7	30
Quit Rent... ..	...	...	15,347	21	1
Revenue of the Home Farms, &c. ...	...	...	3,920	17	
Star Pagodas ...	...	...	129,133	0	

The Revenue from these sources in Fusly 1212 amounted to Star Pagodas 133,744-24-38 or more than the preceding amount by Star Pagodas 4,612-23-53. Of this decrease the sum of Pagodas 1,240-36-42 was occasioned by the Quit Rent from gardens belonging to Europeans at the Cut-stations being now levied by the respective Collectors; the remainder, Pagodas 3,371-29-14 was a diminution on the former receipts from Arrack and Toddy, induced partly by the Collector not expecting that new Regulations would have been established, and consequently not having advertised for fresh proposals at the commencement of the year, and partly by the transfer of the Trivettor Mutha to the charge of the Collector of Zillah Chingleput. We await the receipt of your Lordship's orders, confirming the Jumma for Fusly 1213 as stated above.

489. In consequence of the authority granted by your Lordship in Council under date 3rd December last, we directed the Collector of Madras to consult the Company's Solicitor in framing a Certificate for land held under the authority of Government within the Boundaries, and we lately had the honor to submit a form which had received the approval of the Advocate General.

490. The authority to grant Certificates had hitherto been vested in the Board of Revenue; it having, however, been considered that the transferring it to the Collector of Madras would give facility and despatch to the issue of them, and, as in a legal point of view, there appeared to be no objection to the measure, we observed that it might with your Lordship's permission be adopted.

From Government, in Cons., 30th July.

491. The form of Certificate, as also the suggestion we have stated, received your Lordship's approval.

492. We lately received through the Secretary to Government, an Extract from a Minute recorded by your Lordship in Council with papers relative thereto, and conformably with your Lordship's orders, we have instructed the Collector to commence a Survey of all the houses belonging to individuals within the limits of Madras, preparatory to the introduction of the plan intended by your Lordship, of levying such an assessment as will defray the expense of an extended and efficient Police.

Purchase and sale of land near the South Beach. From the Chief Secretary to Government, in Cons., 15th June.

To Mr. Ogilvie, Diary Cons., 21st June. From do. in Cons., 2nd July. To Government, Diary to Cons., 23rd July. From Govt. in Cons., 16th August.

To Mr. Ogilvie, Diary to Cons., 20th August. From Mr. Ogilvie, in Cons., 30th August. To Mr. Ogilvie, Diary to Cons., 13th September.

From the Chief Secretary to Government, in Cons., 28th July.

To Mr. Ogilvie, Diary to Cons., 30th July. From Mr. Ogilvie, in Cons., 30th July.

To Government, Diary to Cons., 2nd August. From Govt. in Cons., 30th August.

To Mr. Ogilvie, Diary to Cons., 10th September.

493. The letters entered in the margin in fact relate to an arrangement concluded with Messrs. Parry and Lane for the relinquishment of a certain ground, their property near the Sea Custom House, and in part to the sale of a spot of ground on the South Beach to Lieutenant Fraser, Superintending Engineer, and to Messrs. Parry and Lane respectively, who propose to erect buildings thereon, and engaged to conform to the plan which might be prescribed by Government.

494. The undermentioned disbursements by Mr. Ogilvie have received your Lordship's sanction since the date of our last General Report.

Disbursements. From Mr. Ogilvie, in Cons.,

To Government, Diary to Cons., 23rd April. From Govt. in Cons., 14th May.

To Mr. Ogilvie, Diary to Cons., 18th May.

To Government, in Diary to Cons., 23rd July. From Govt. in Cons., 16th August.

To Mr. Ogilvie, Diary to Cons., 20th August.

Expense incurred in altering the banks of the Mylapore Tank for the purpose of improving the Mount Road, authorized by Government under date 28th April 80 0 0

Rent of a house to be occupied as a Cutcherry by the Collector, Star Pagodas... .. 40 0 0
Per month sanctioned by Government under date 4th August.

495. The Demand and Collection on account of the branches of Revenue under the Collector of Madras have been already stated.

SEA AND LAND CUSTOMS.

Respecting the fees of the Collector and his Deputy on the private investment for 1803-4.

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

From Government, dated 31st December 1803.

In Cons.—January 1804. To Government, in Diary Cons., 3rd May.

496. Under date 26th April we received a letter from Mr. Balfour, informing us that certain merchants and others, subscribers to the private investment for 1803-4, had refused to pay the fees on the value of their cloth. Although your Lordship had directed that the receipt of duties on these goods should be suspended, we presumed it was not intended that the provisions of Section 45, Reg. IX, 1803, for securing to the Collector of Government Customs and his Deputy the usual fees on merchandize, whether liable to duties or otherwise, should be superseded, and we accordingly requested your

Lordship's orders on the reference made to us upon this subject.

497. Your Lordship in Council acquainted us in reply that the conditions under which the subscriptions to the private investment in the last year were made exempted the merchants from the payment of any duties of whatever description further than those specified in the advertisement which was published on that subject. In order, however, that the Collector of Customs and his Deputy might not be deprived of the advantages attached to that department, under the established Regulations, your Lordship was pleased to resolve that the amount of the fees in question should be paid from the public treasury.

498. With respect to the goods which might be provided on a similar account in the present season, your Lordship considered the case to be different, as the established Regulations had taken effect at the period when these last subscriptions were completed, and consequently your Lordship observed the conditions which they prescribed were applicable to all cases for which particular exceptions had not been made.

Accommodation of the Land Custom Department.
To Government, in Diary Cons., 1st October.
From Mr. Balfour, in Cons., 4th June.
To Mr. Balfour, Diary Cons., 7th June.
To Mr. Ogilvie, Diary Cons., 7th June.
From Mr. Keble, in Cons., 18th June.
To Mr. Ogilvie, Diary Cons., 21st June.
From Mr. Ogilvie, in Cons., 9th July.
From Mr. Balfour, in Cons., 26th July.
To Mr. Balfour, Diary Cons., 2nd August.
From Mr. Balfour, in Cons., 24th September.

500. Having fully considered the subject, we were of opinion that the public convenience would best be promoted by erecting, on a suitable spot, the necessary buildings and sheds on a regular plan, and we accordingly directed the Collector of Madras to make choice of a spot of ground, and desired Mr. Balfour to apply to the Superintending Engineer for a plan of the buildings required, with an Estimate of the expense necessary for completing them.

501. Mr. Ogilvie informed us in reply that the only unappropriated ground which could possibly be applied to the purpose was that lying immediately contiguous to Mr. Keble's gardens containing upwards of 14 cawnies, the value of which he stated to be 90 Pagodas a cawney. The plan given in by the Engineer provided for a Custom House, consisting of a building within a range of godowns forming a square of 400 feet, the total expense of which he estimated at Pagodas 20,354-18-70, or in case the square were only 300 feet, Pagodas 16,956, exclusively of the purchase of the ground, and the cost of sheds for cattle.

502. We still considered as preferable the erecting a building which we thought might be completed with every necessary appendage much below the Estimate of the plan furnished by the Engineer, but as the only vacant spot of ground which could be appropriated to the purpose was objectionable, in being surrounded by garden houses, of which the property would be greatly injured by establishing the Custom House in their immediate neighbourhood, a remark equally applicable to the adjoining ground belonging to Mr. Keble, we were disposed to recommend the purchase of the other house and grounds, which, uniting many advantages from situation, and extent, and being amply supplied with water and shelter for cattle and carts, the consideration of greater expense attending it was comparatively an object of little consequence.

503. We observed that should your Lordship acquiesce in this opinion, we would propose that the sum of Pagodas 700 which the proprietor was willing to disburse on these premises,

499. We lately submitted to your Lordship in Council the correspondence noted in the margin on the subject of purchasing or constructing a building for the accommodation of the Land Custom Department, to which the house and confined premises now appropriated have, from the great increase of trade, become wholly incompetent; your Lordship will have observed that two houses with ground attached to each have been offered for sale for this purpose, one (the late Mr. Sewell's) behind the Naval Hospital in Vepery, at a very short distance from the site of the present Land Custom House, at the sum of Pagodas 11,000, the other (Mr. Keble's) in the Pantheon Road for Pagodas 6,500.

should be laid out under the discretion of the Collector of Customs in adapting and strengthening the buildings to preclude, as far as possible, the necessity of further expenditure. We further observed that the proceeds from the sale of this house and ground now occupied would in part bear the charge of the proposed purchase. We have not yet been favored with your Lordship's orders on this subject.

504. Our last General Report contained the suggestions, which we had submitted to your Lordship in Council in respect to the rates of an extra assessment to be levied on the articles of Betel and Tobacco for the purpose of raising the quota of expense proper to be borne by the native inhabitants of Madras towards the maintenance of a fencible corps. Those rates were adopted by your Lordship in Council in a Regulation passed for the purpose, including also a small augmentation of assessment on the articles of Ganjah, Bhang and Goodank.

505. The following charges have been authorized by your Lordship in this department since the date of our last General Report.

Disbursements.

From Mr. Balfour, in Cons., To Government, Diary to Cons., 23rd April.
From Govt. in Cons., 14th May.
To Mr. Balfour, Diary to Cons., 18th May.

Estimated expense of repairing the godowns attached to the Land Custom House, authorized by Government under date 28th April Pagodas... 905 0 0

N. B.—This expenditure will be unnecessary in case Government should accede to the purchase recommended in the 499th paragraph of the present Report.

From Mr. Balfour, in Cons., To Government, Diary to Cons., 2nd August.
From Govt. in Cons., 30th Aug.
To Mr. Balfour, Diary to Cons., 3rd September.

Pay of an additional writer to prepare Certificates of goods passing the Land Custom House, sanctioned by Government under date 14th August, 10 Pagodas per month or per annum Star Pagodas... 120 0 0

Collections from the Sea and Land Customs, Betel, Tobacco, &c. &c.

506. The gross collections from the Sea and Land Customs and from Betel, Tobacco, &c. for the last Fusly, were as stated in the following Abstract.

	Sea Customs.	Land Customs.	Total.
Government Customs	135,557 6 63	61,451 21 10	197,008 27 73
Betel do	17,240 19 15	87,966 13 70	105,260 33 5
Total...	152,797 25 78	149,417 35 0	302,215 18 73

GENERAL SUBJECTS.

Regulations for the manufacture and sale of Arrack, Toddy, and Foreign Spirituous Liquors.

507. Under date 25th April, your Lordship in Council transmitted to us a printed copy of Regulation XL, 1803, of the Bengal Code, for regulating the manufacture and vend of spirituous liquors and intoxicating drugs in the ceded Province of Oude, and directed us to adopt the principle of that Regulation as far as might be practicable in framing Rules for the management of the Abkarry Revenue in the territories subject to Fort Saint George.

508. Accordingly in the month of August 1803, we drew up the outline of a Regulation for collecting the Revenue on Spirituous Liquors in the several Districts, similar to that now acted upon in Zillah Chingleput. It was forwarded to the Collectors for the purpose of obtaining their opinions thereon, applicable to their respective situations, and we had it not in our power at an earlier period than the 8th May last to submit the Regulation through the Sudder Adawlut to your Lordship in Council.

509. In the principles of that Regulation drawn up by us, and those established in the province of Oude, there was no other difference than that the former provided for the division of the several Districts into distinct farms to be let to the highest bidder; whereas the Bengal Code restricted the manufacture and sale to particular places, where licenses were to be issued for every Still worked. After mature consideration of the subject, we were of opinion that the introduction of this part of the Bengal Code into the territories under this Presidency was inexpedient; for, as the Abkary Revenue on the Coast had usually been rented, we had no doubt that bidders would be found for the Arrack and Toddy farms, though few individuals, except in large towns (the number of which is small) would find an interest in accepting licenses for single Stills, and the former mode would also induce more reputable persons to engage in the sale of Spirits, thereby furnishing a greater security for the due realization of the Revenue, and preventing, in some measure, the irregularities resulting from intoxication.

510. Another objection to this part of the Bengal Code was the great detail occasioned by the issue of individual licenses, and the abuses to which the sale of Spirits would consequently be liable by the difficulty of controlling the numerous petty dealers in the Towns where the manufacture and the sale of Spirits might be permitted. The health of the people and the maintenance of order, we considered of much greater consequence than the realization of a large Revenue from this source, and we should, therefore, under any circumstances, have hesitated in recommending for adoption a system which did not appear calculated to promote these essential objects, but from experience in Zillah Chingleput, where the Revenue from Arrack and Toddy had increased in the last year, under the Regulations framed by us from Star Pagodas 7,500 to Star Pagodas 17,260, we considered them as embracing equally the interests of Government and the lower orders of the Natives.

511. Under these considerations, we submitted as already observed through the Sudder Adawlut the Code of Regulations we had previously prepared, and as the law provided that no branch of the public Revenue should be collected without distinct Regulations being passed in the usual form by the Governor in Council, we submitted also for this purpose, through the same channel, Regulations for collecting the Revenue from Arrack, Foreign Spirits and Toddy at the Presidency, drawn up in the form prescribed.

512. The only variation in these last Regulations from those already existing was the subjecting the sale of Toddy to the Rules established for the sale of Arrack and Foreign Spirits by issuing Licenses for the sale of it in the several Mootahs into which the town and environs were to be divided.

513. We were informed in reply, that the Regulations proposed by us for the future management of the Revenues arising from the sale of Arrack, Toddy and Spirituous liquors had received the approbation of your Lordship in Council, and had been forwarded in conformity to the orders of His Excellency the Most Noble the Governor General in Council, to Bengal, for His Excellency's approval and confirmation.

514. In order, however, to prevent the inconvenience which might be experienced in the management of this branch of the public Revenue from the delay, which might occur before the Regulations could be published at this Presidency, your Lordship in Council deemed it proper to desire that orders should be issued to the Collectors under our authority, to regulate the management of the Revenue derived from the sources by the principle of the Regulations, which we had submitted; to these directions due attention has been paid.

SALT REGULATIONS.

515. The Report of the Board of Revenue on the 2nd September 1799, and the orders of the Governor General in Council on that Report, having, with a view to meet the expenses of the Judicial Establishments, provided for the augmentation of the public resources by a monopoly on the part of the Company of the Salt manufactured within the territories subject to this Government, it became necessary for us on the transfer to the Board of Revenue of the duties which had been entrusted to the Special Commission, to take into consideration the arrangements necessary for carrying into effect the orders of the Governor General. On reference to the records of the Special Commission it appeared that the Collectors had been directed to procure and forward the information pointed out to them to be required, which was accordingly furnished as noted in the margin.

516. Early in our deliberations on the subject of establishing a monopoly, it occurred that the measure could not be adopted with regard to the Salt of Foreign Settlements, and that much difficulty would attend the adjusting a fair compensation to the Meerassidars, &c. whose rights were to be resumed. We were at the same time not less convinced that these and many other objections would be removed, and the object of increasing the Revenue answered, by the levy of a high duty equivalent to the intended monopoly price.

517. The interference with hereditary privileges enjoyed by Meerassidars, which the introduction of a monopoly would render necessary, presented to us a very serious objection to the measure, and with regard to the difficulty to which we have alluded of fixing a just indemnification to the Ryots for their share of the Salt manufactured by them, we were the more confirmed by the remarks of the Collector of Western Peshcush on the mode proposed by the Board of Revenue for that purpose.

518. "In the 464th paragraph of the Board's Report, Mr. Stratton observed, it is proposed to fix the price to be paid the Meerassi cultivators for their proportion of the Salt at the usual average rate they have hitherto received, which would give them a certain market to the extent of their manufacture, a benefit they do not now possess. This mode of indemnification, the Ryots might be satisfied with for one or two years, but I am humbly of opinion that it would not be considered by them a sufficient compensation when the selling price might be raised to 30 Star Pagodas per garce, and that it would be more politic to double the amount than to carry on the manufacture to the utmost extent, since on that, the future Revenue from Salt will materially depend. The principle of commutation, however, proposed by the Board of Revenue would be amply sufficient for all Enams, Maniams, Charitable or other fees now payable in kind, since the individuals enjoying them have no share in the labor of the manufacture."

519. The Report of the Board of Revenue, dated 2nd September 1799, did not state in what manner it was proposed to exclude Salt manufactured in the settlements of the French, Dutch or Danish, from competition with Salt, the produce of our own territories. Perhaps a total

prohibition to its import might be inferred, but if guaranteed by treaty, or otherwise in the privilege of manufacturing and exporting this article, it was manifest that the levy of a duty could alone provide against such competition.

520. We referred your Lordship in Council to the Reports transmitted to Government with the letter of the Board of the 12th October 1795, to shew that the manufacture and sale of Salt had been enjoyed by individuals holding lands under various titles, whose right it would be necessary to purchase or commute, under the difficulties pointed out by Mr. Stratton. With the conviction, therefore, that the levy of a duty on Salt sold was preferable to the establishment of a monopoly, we prepared and transmitted to the several Collectors an outline of a Regulation drawn up on the principle of increasing the Revenue derived from the manufacture and sale of Salt by the levy of a duty on all Salt sold, and called on them to state their sentiments on the two plans before

them, and the grounds of the preference they might give to one or the other; their replies are noticed in the margin.

521. A perusal of the papers above referred to having confirmed us in preferring the levy of a duty, we prepared and transmitted to your Lordship through the prescribed channel of the Sudder Adalet, a Regulation upon that principle, which, we observed to your Lordship, would, equally with a monopoly, be productive of Revenue, while it removed the embarrassment that might otherwise be felt with regard to Salt manufactured at foreign settlements, and left the manufacture and sales within our own territories to be conducted in the manner they had hitherto been, without any infringement of individual rights.

522. Prefacing the subject with these remarks, we proceeded to notice to your Lordship in Council the provisions of the Regulation which required your particular attention.

523. We considered it proper that all persons desirous of manufacturing Salt should take out a permit, and register the number of pans in which they proposed to manufacture it, in order that a person might be appointed to collect the duty. This arrangement, we remarked, would only be necessary where Salt was now manufactured or required to be manufactured on ground alienated, or in Canara, where the estates are private property; the Salt pans in every other situation were under the superintendence of the Collector and would continue so. The same precautions against smuggling appeared applicable to both plans, and the persons who already superintended the manufacture, might likewise, we observed, superintend the collection of the duty.

524. It appeared to us also to be necessary, and it was provided for that Chokies should be established for the collection of the duty on Salt which might be imported from Tranquebar, and that when the French or Dutch Settlements might be restored, the same arrangement should be adopted with regard to them; at present we remarked that the manufacture, sale and levy would be conducted in the same manner as at our own pans.

525. The Regulation provided that the amount of the duty should be left subject to your Lordship's approval to our determination to be increased or diminished as circumstances might render expedient. We recommended this arrangement, because the Collectors, in general, were of opinion that 30 Pagodas per Madras garce, the amount proposed by the Board of Revenue, would, considering the want of capital in the persons now trading in Salt, be much too high a price to commence with, while the sentiments essentially varied with regard to the amount at which the duty or monopoly price might be raised. We proposed, therefore, to begin with

From Mr. Murray, Cons.,
3rd November 1803.
From Mr. Charchill, Cons.,
10th November.
From Mr. Wallace, Cons.,
25th November.
From Mr. Cockburn, Cons.,
5th December.
From Mr. Crauford, Cons.,
1st December.
From Mr. Parish, Cons., Dec.
From Mr. Ravenshaw, 19th
December.
From Mr. Cochrane, 1st
March 1804.

To Government, in Diary
Cons., 2nd July.
Regulation, in Cons., 28th
June.

Vide Letters from Mr. Wal-
lace, Cons., 28th November.
Mr. Crauford, do, 1st Dec.
Mr. Churchill, do, 10th Nov.

the levy of a moderate duty and to raise it gradually, as circumstances might admit. It was also possible that in particular situations where the cost of manufacture was heavier than in others, that the amount of the duty should be less or *vice versa*. By possessing this discretionary power, we should be able, we observed, to adjust points of this nature and should not fail to communicate our proceedings from time to time for your Lordship's approval.

526. The proposed Regulation exempted from duty all Salt exported by sea, and consequently would not interfere with the Export trade in Salt to Bengal, to which, on the contrary, we thought it desirable that great encouragement should be afforded. We referred to the Report of the Board of Revenue of the 12th October 1795, and to the correspondence which we submitted to your Lordship to show that Salt to the utmost possible demand could be manufactured in the territories subject to this Government.

527. The amount of Revenue derived from Salt was trifling, the gross receipts from this branch of Revenue in Fusly 1212 having been only Star Pagodas...

While the charges for servants were	3,276 14 18	
And the advances to aid the manufacture	16,150 10 9	
		19,426 24 27
Leaving an available surplus of only Pagodas		43,889 36 9

528. What the amount of the Revenue might be, under the proposed Regulation, it was difficult to estimate, because we had not determined finally on the amount of the duty to be levied. We imagined, however, that by the progressive augmentations of the duty, an amount equal to the estimate of the Board of Revenue in their Report of the 2nd September 1799, might be obtained.

529. Mr. Falconer being of opinion that the establishment of a monopoly of Salt, on the part of the Company was essentially necessary to the successful administration of this branch of the Revenue, recorded a separate minute upon the subject pointing out the important improvement in a financial view of which it is susceptible; and at the same time submitted the outline of a Regulation framed accordingly which we had the honor to transmit for the information of your Lordship in Council.

530. Your Lordship in Council having considered our letter and the papers enclosed therein, connected with the Regulations which we proposed to be enacted for the future management of the Revenue derivable from Salt, informed us in reply, that the introduction of a monopoly of Salt on the part of the Company on the principle of that established in Bengal, having been prescribed by the orders of the Governor General in Council, your Lordship in Council was of opinion that it would be proper that the intended Regulation for managing that branch of the Revenue of this coast, should be framed conformably to that principle, and your Lordship desired accordingly that such modifications might be introduced in the Draft of the Regulation submitted by us as might be necessary to adapt it to that purpose.

531. Your Lordship at the same time stated your intention to refer the subject to the final determination of the Governor General in Council.

EXCHANGE

532. Your Lordship in Council informed us, under date 18th February last, that in consequence of the different representations which had been received regarding the inconvenience produced in that part of the Company's territories which was included in the former Division of Masulipatam by

From Government, in Cons.,
27th February.

an imperfect observance of the Exchange established between Gold and Silver, your Lordship had been led to give particular consideration to that subject.

533. According to the Reports which had been submitted, there appeared to your Lordship reason to think that the relative value fixed at this Presidency between Gold and Silver Coin did not bear an exact proportion to the relative value of Gold and Silver Bullion, and that the appropriation of Gold in relation to Silver was higher in Bullion, than the rate at which it had been fixed in the currency of this place, but that the difference was not of sufficient consequence to require any immediate alteration in the established Exchange, or to render it necessary that the serious inconvenience of a fluctuating rate in the Exchange of Gold and Silver, should be again incurred.

534. Although the Exchange in the Northern Circars had been regulated on a principle nearly similar to that on which it was fixed at this Presidency, the appropriation of Gold in the Circars was more correct than it could be considered to be in the currency of this place from the relative valuation between the Madras and the Star Pagoda, the former of which coins according to the result of various assays being computed to be intrinsically worth eight per cent more in value than the latter coin, while the Exchange between the two coins had been fixed by public authority founded on long usage, at a difference of ten per cent in favor of the Madras Pagoda.

535. From the result of these facts, your Lordship was of opinion that if any difficulty should attend the observance of the rate which had been fixed as the standard for the Exchange of Gold and Silver, it would be experienced in a greater degree at the Presidency than in the Northern Circars, where it had been proved that the currency of the precious metals in their proportion to each other, was more correctly valued; but the reverse of that supposition had followed, and while no real inconvenience had been felt at the Presidency, the greatest degree of embarrassment your Lordship observed had been produced in the Northern Provinces, from a pretended defect in the valuation of Gold and Silver.

536. The whole of the documents submitted had tended to demonstrate to your Lordship that the difficulty which occurred in the observance of a fixed Exchange in the Northern Circars was void of any solid foundation, and that it was imputable to the interested combination of dealers in money, whose interest it was to confound the value of coins, and to avert a reform which it had long been the object of Government to introduce as essential to the security and convenience of public society.

537. Your Lordship proceeded to inform us that if any doubt could have remained with respect to the source of this abuse, it would have been removed by a very distinct explanation submitted by the Commercial Resident at Ingeram to the Board of Trade relative to the cause of the high value which had been attached to the Madras Pagoda in the late Division of Masulipatam, in preference to Rupees. Your Lordship in Council considered the letter of the Commercial Resident to contain so clear a solution of the difficulty, that a copy of it was enclosed for our information.

538. The information contained in that paper, your Lordship stated to have been fully confirmed by other accounts, and that it was obvious, so long as the Zemindar should be permitted to enjoy an advantage by the exaction of Gold from the Ryots, that it must be their interest, in conjunction with that of Shroffs, to raise the value of the Gold coin and to depress that of Silver currency below the just proportion, to the detriment of the public interests and to the incalculable injury and oppression of the inferior subjects of the Company.

539. Your Lordship in Council felt considerable surprize at the indifference with which a transaction so manifestly unjust appeared to have been viewed by the public Officers of the Government, and considered it to have been the duty of the local authorities in the Revenue Department to have suggested such means as might have appeared to them expedient for checking a proceeding so fraudulent and hurtful in its consequences.

540. Your Lordship could not consider the evil to be temporary or dependent on fortuitous causes, incidental to the various coins current in the Peninsula, for even the introduction of a general coinage, according to the reform which had been proposed, appeared to your Lordship ineffectual for its removal, where individuals might still be enabled to avail themselves of an ideal preference of one description of coin over another, as was manifestly the case in the transaction already described.

541. Your Lordship in Council intimated that it was in contemplation to incorporate in a Regulation the rules which it might be necessary at a future period to enact for fixing the Exchange, but in the meantime your Lordship observed that the orders which had been repeatedly notified could leave no doubt of the intention of Government on this subject: and that it would be the duty of the Officers of Revenue or of Commerce, by enforcing those orders under the protection of the Zillah Courts, to render them available to the greatest practicable extent.

542. It had been sufficiently established by the effects produced in the Southern Revenues, that it was practicable by the exertion of proper vigilance on the part of the Executive Officers, to control the interested machination of Shroffs; and there could be no cause to prevent the extension by the same means of a similar advantage to every part of the Company's territories. Under this explanation, therefore, your Lordship in Council desired that orders might be issued to the Officers under our authority in the Northern Circars for using every means in their power for protecting the Ryots from the oppressive exaction of the Zemindars in demanding from them the payment of the public Revenue in a coin different from that which they paid into the Company's Treasury at an unfair valuation; and that general instructions might be issued for preserving the fixed standard of the Exchange in every possible case; or where that rule might be infringed, your Lordship in Council was of opinion that the case would be proper for the cognizance of the Courts of Justice.

543. As your Lordship in Council considered it to be desirable to diminish the use of Madras Pagodas, we were further desired to instruct the Collectors to use their endeavours to withdraw, by gradual means, that currency from circulation, as a preparatory step to the reform in the Gold coin under consideration.

544. Conformably with your Lordship's orders, we directed the Collectors in the Northern Circars to protect the inhabitants from the oppressive exactions of the Zemindars, in demanding from them the payment of the Revenue in Gold, while they paid it themselves to the Circar in Silver, to inform the Ryots what was considered as a fixed standard of the Exchange in every possible case, and, where that rule should be infringed, we pointed out to them, that the case would be proper for the cognizance of the Courts of Justice.

545. But though in conformity to your Lordship's instructions, the foregoing orders were dispatched to the Collectors, we apprehended that under existing circumstances, they would not be effectual to obviate the difficulties experienced; the principal obstacles to which we alluded were first, a rate of Exchange fixed by Government between the Gold and Silver coin greatly disproportionate to their relative value; secondly, the partial relinquishment of that Exchange when advances to the weavers could not be made in Gold, and thirdly, the option the Zemindars have to pay their Revenues to the Circar and to settle their rent with their Ryots in any coin current in the District.

546. Under date the 1st November 1800, Government directed the Board of Revenue "to take measures for defending the Company from the absurdity of depreciating its own coins and for carrying into execution the orders for preventing, as far as might be practicable, the general inconvenience of a fluctuating Exchange." In reply we took occasion to observe that the orders of Government fixing the Exchange at 350 Rupees for 100 Star Pagodas had not prevented the more valuable

To Government, in Diary
Cons., 22nd March.

coin, the Gold, from keeping its superiority: nor could any orders, however strict, have the effect of compelling the exchange of Gold, at that or any other rate, so long as it should be very materially below the relative value of the precious metals in the market; though, as in England, two standard coins might be declared legal tenders, and all others considered and purchased as Bullion.

547. By the regulated Exchange of 350 Arcot Rupees $\frac{7}{8}$ Star Pagodas, the relative proportion of pure Gold to Silver was as 1 to $13\frac{1}{2}$ th, the price of pure Silver was about 12 $\frac{1}{2}$ Pagodas weight for one Pagoda, making the proportion as 1 to 15 or about 379 Arcot Rupees for 100 Star Pagodas, which we were aware was beyond the just proportion between the precious metals, and that the price was materially higher or lower according to the demand for coinage, and as Silver or Gold was wanted by manufactures for articles of use or ornament. In further support of our opinion as to the undue value given to the Rupee at the Exchange of $3\frac{1}{2}$ per Star Pagoda, we adverted to the proportion of Gold to Silver in the standard Gold Mohur and Sicca Rupee, being as 1 to 14 $\frac{1}{2}$, and $\frac{1}{2}$ which was precisely equal to 375 Rupees for 100 Star Pagodas, and was formerly considered the par Exchange between Madras and Bengal. When the Bengal Government ordered the Mohur to pass for 14 Sicca Rupees, the same effects were produced, as were experienced hereby establishing $3\frac{1}{2}$ Arcot Rupees, as the legal tender for a Star Pagoda: in consequence the Governor General was induced to revise the Resolution, and to fix the medium proportion at 16 Sicca Rupees.

548. The object in establishing the Exchange at 350 Rupees per 100 Pagodas was to prevent the depreciation of Silver in relation to Gold; but by the disproportion of that rate to the intrinsic value, Pagodas were withdrawn from circulation; they were no longer the general currency of the Circars or of Madras, yet were procurable at their value.

From Mr. Chief Secretary Webb, in Cons., 18th August 1800.

To Mr. Balmain, in Cons., 25th August.

From Government, in Cons., 3rd November.

To Mr. J. Read, Diary Cons., 8th November.

From Mr. J. Webb, in Cons., 13th November.

Circular, Diary Cons., 17th November.

From Mr. J. Read, in Cons., 1st December.

Do. do. do.

Do. do., Diary Cons., 11th December.

Do. do. in Cons., 22nd December.

To do., Diary Cons., 27th do.

From do. in Cons., 8th January 1801.

To do., Diary Cons., 16th February.

To Govt., Diary Cons., 26th January.

From do. in Cons., 12th February.

From Mr. Secretary Buchau, in Cons., 12th February.

Circular, Diary Cons., 16th February.

To Mr. Skinner, Diary Cons., 23rd November.

From Mr. Balmain, in Cons., 10th December.

From Mr. J. Read, in Cons., 19th November.

To do., Diary Cons., 23rd do.

To Govt., Diary Cons., 7th December.

From Mr. Secretary Chamier, in Cons., 28th December.

549. We informed your Lordship that, we had not been wanting in our endeavours to carry the intentions of Government into effect to the extent that might be practicable, and the correspondence, to

Circular, Diary Cons., 23th December.

From Mr. Branfill, in Cons., 28th December.

To do., Diary Cons., 31st Dec.

From do. in Cons., 18th January 1802.

From Mr. Secretary Greenway, in Cons., 18th July 1802.

Circular, Diary Cons., 21st July.

From Mr. Churchill, in Cons., 15th August.

To Govt., Diary Cons., 25th do.

From do. in Cons., 19th Sept.

To Mr. Churchill, Diary Cons., 26th Sept.

Vide Proclamation, enclosed in Mr. Read's letter of the 16th November.

In Cons., 1st December 1800.

which we referred manifested that the Collectors also had made every exertion in their power to accomplish the same object.

550. Compulsory measures were resorted to by Mr. Read in 1800 to enforce the Exchange, and in a Proclamation published by him under the Board's authority, and to prevent collusion on the part of the Shroffs, Banians and Merchants, &c., who, to avoid the Collector's authority might pass into other Districts, Revenue Officers were directed to secure and deliver them up, on public application being made, and the Collector was ordered to punish any deviation from the fixed Exchange.

551. Such measures, however, we informed your Lordship could be of little avail, while Commercial Residents, yielding to the clamours of the Weavers refused to receive advances in Rupees at the fixed Exchange. Under the present Regulations there could be no public interference with respect to transactions between Government and the Weavers, or between the Zemindars and the Ryots. Government by a new Law might enact that the Rupee should be the only legal tender in payment of rent from the latter to the former; but as long as the present rate of Exchange continued, even this measure we thought would be nugatory, as the Zemindar would raise the rent of his lands in proportion to the inferior value of the coin in which he was obliged to receive payment, and the same quantity of Silver would consequently be paid direct to the Zemindar as was now required by the Ryots for the purchase of Pagodas.

552. The great variety of coins in circulation in the Company's territories under this Presidency, we observed, must embarrass the introduction of a fixed Exchange between Gold and Silver, since each District had its currency, and all other coins, whether of Gold or Silver, were considered by the Shroffs, the Merchants, and the inhabitants in general as Bullion, especially by the former, whose particular interest it was to depreciate their value in comparison with the currency of the District.

553. Your Lordship in Council observed that if any difficulty could attend the observance of the rate which had been fixed as the standard for the Exchange of Gold and Silver, it would be experienced in a greater degree at the Presidency than in the Northern Circars, where it was proved that the currency of the precious metals in their proportion to each other had been more correctly valued; but that the reverse of that supposition had followed, and while no real inconvenience had been felt at the Presidency, the greatest degree of embarrassment had been produced in the Northern Provinces, from a pretended defect in the valuation of Gold and Silver.

554. On this point, we observed to your Lordship that the rate fixed as the standard of Gold and Silver having caused the exclusion of the former from circulation at Madras, the question of Exchange had been annihilated, except in regard to clandestine bargains at a different rate, and with great deference, we submitted upon the grounds here assumed, and more particularly detailed in our letter of the 7th December 1801, whether the embarrassment

which had been felt in the Circars were not attributable to the Exchange fixed between two coins at a rate widely differing from their respective value as Bullion, and whether the defect might not be considered as real, when Government had authorized Commercial residents to purchase Gold in the bazaar with the Rupees advanced to them by Collectors for the purposes of their investments, and to write off the amount difference of Exchange to the head of profit and loss.

555. We have already reported to your Lordship the inability which the Collector of Zillah Rajamundry expressed of complying with the wishes of Government that Gold should always be advanced to the Commercial resident, and we at the same time stated it as our opinion that, either the orders of Government of the 30th October 1800 should be enforced in all Departments, or that the rate of Exchange between the precious metals should be altered. In this opinion, we informed your Lordship that we were confirmed by a further consideration of the subject, and that it appeared to us that the only remedy which could be applied, until a new coinage takes place, would be to prohibit the purchase of M. Pagodas for the purpose of making advances to Weavers, and to leave the value of the Rupee to be regulated by the price to be given for the cloth.

556. The sentiments expressed by us appeared to your Lordship in Council to have been anticipated by your previous instructions, and your Lordship did not therefore deem it necessary to go into further explanation of the principle on which those orders were founded.

557. Your Lordship in Council deemed it proper, however, to observe that the conclusions, which were drawn in the former correspondence of the Board of Revenue, relative to the rate of Exchange between Gold and Silver, had not been entirely admitted as satisfactory; and as

those conclusions had not been corroborated by the information derived from an accurate assay of the coins current under this Presidency, your Lordship transmitted for our information and guidance the copy of a Report which was received from the Assay Master on that subject.

558. Your Lordship informed us that instructions had been issued to the Commercial Department for discontinuing the practice of issuing Madras Pagodas for the provision of the investment, in preference to Rupees, and repeated your desire that every practicable means might be used for abolishing entirely the former currency to this end; your Lordship desired that such Madras Pagodas as might be received into the Treasuries of the Collectors should not be again issued; but that they should be reserved for the purpose of being dispatched to the Presidency for re-coinage.

COPPER COIN.

559. Under date 25th February, your Lordship transmitted to us an Extract of General Letter from the Honourable Court of Directors in the Commercial Department, and in consequence thereof, we required the Collectors in the Northern Circars to state their opinion respecting the utility of circulating the small copper coin of the value of one cash.

560. The letters received in reply from the Collectors of Ganjam, Zillah Masulipatam, Zillah Rajamundry, Zillah Guntur and Zillah Vizagapatam, were forwarded to your Lordship. The four former of the Collectors recommended the measure as greatly conducive to the convenience of the poorer classes of inhabitants. Mr. Murray alone was of opinion that the proposed coin would be found unnecessarily low in value, and that even a coin of five cash would not be generally useful.

SANDAL WOOD.

From Government, in Cons.,
5th September 1803.
From Mr. Garrow, in Cons.,
5th January 1804.
Do. Mr. W. Garrow, 27th
February 1804.
Do. Mr. Read, 17th Oct. do.
Do. Mr. Ravenshaw, 8th Dec.
Do. Mr. Hargrave, 17th Nov.

561. In obedience to your Lordship's orders, we took the requisite measures for ascertaining the extent to which supplies of Sandal wood might be procured in the territories subject to the Presidency, and under date 19th April last, we had the honor to transmit the subjoined statement, comprising the information afforded on the subject by the Collectors of those Districts where the tree grows.

Statement of the quantity of Sandal Wood expected from the undermentioned Districts in Fusly 1216 and successive years.

Names of the Districts.	Expected supply in Fusly 1213.	Probable quantity expected annually.									
		1st year.		2nd year.		3rd year.		4th year.		5th year.	
	Cds. Mds.	Cds.	Mds.	Cds.	Mds.	Cds.	Mds.	Cds.	Mds.	Cds.	Mds.
Coimbatore... ..	345 12	680	0	1	13	160	0	21	6	161	12
N. D. Canara ...	45 0	5 to 7 in each succeeding year.									
S. D. Canara ...	...	8 to 10 annually for 5 years.									
Salem... ..	None.										

562. In order to extend the growth of this wood, your Lordship in Council was pleased to authorize the Collectors in the Northern Division of Canara to lay out a large plantation of Sandal trees near Burnawassi, which undertaking has been completed, as lately reported to your Lordship, and for the further encouragement of the growth of Sandal, your Lordship in Council has been pleased to sanction a donation, proposed by Mr. Read, of one Pagoda for every twenty trees found on the Estates of individuals, a measure which we took the liberty of recommending to your Lordship, as being calculated to interest the proprietor in the preservation of the trees, and to prevent that neglect, which, as public property might otherwise ensue.

563. Under date 7th April last, your Lordship in Council was pleased to transmit to us copy of a letter addressed to Government by the Board of Trade, and to direct that the Collectors on this coast should be instructed to discontinue the transmission of Sandalwood to the Presidency on the public account. Observing, however, that the Board of Trade were of opinion that in point of remittance, the Sandal wood provided under the arrangement subsisting between the acting Commercial Resident at Canara and the Mysore Government was entitled to a very material preference over that produced in the Company's territories, and being desirous of ascertaining the grounds of their opinion, which appeared to us not to be well founded, we called on the Accountant General to prepare a Statement, showing the actual result, as a remittance to China of the wood produced from Mysore, and that produced in the Company's territories. This Statement we had the honor to submit to your Lordship in Council under date 13th August

564. To render the Statement correct in point of comparison, it would be necessary that the prices in China for Mysore Sandal, and that produced in our own possessions should be distinguished, but as the accounts did not admit of this discrimination, the sale price in China of wood of both descriptions was entered at the same rate; the result of the Statement was that the prime cost of 100 candies of Mysore wood and expenses of conveyance to the Presidency on an average was Star Pagodas ... 3,384 22 0

Value of 100 candies of Sandal at China 5,203 16 40

Difference being net remittance on 100 candies of Mysore wood 1,823 36 40

The prime cost and charges of 100 candies of Company's Sandal wood was Star Pagodas ... 613 15 20

Value of 100 candies at China as before... .. 5,208 16 40

Difference being net remittance on 100 candies of Company's wood ... 4,595 1 20

Ultimate difference, being the amount in which the wood of the Company's territories exceeded in advantage that of Mysore as a remittance to China ... 2,771 6 60 or 251½ per cent in favor of the Company's wood. Even admitting the Mysore Sandal, as stated by the Board of Trade to be much superior in quality, and its value in China were 100 per cent above that the produce of the Company's territories, the latter would, as a remittance, be preferable to the former by 151½ per cent.

565. In transferring the Sandal to the Board of Trade, it had been usual to reckon its value at 40 Pagodas per candy, being formerly the average selling price of the article at Madras. This, however, we observed to your Lordship was a mere nominal price, the actual cost of the wood produced in the Company's territories being on an average only Pagodas 6-35-28 per candy.

566. We entered into the foregoing investigation with the view of showing that "as a remittance," the Mysore wood had not a preference over the produce of our own territories, and of obtaining your Lordship's orders as to the future disposal of the Sandal wood of Coimbatore and Canara.

567. Your Lordship in Council observed to us in reply, that the information which we had submitted respecting the Sandal wood produced in the Company's territories should be communicated to the Board of Trade.

SALTPETRE.

568. The Extract of a General Letter from the Honorable Court of Directors, dated 17th August 1803, and furnished to us by your Lordship in Council, was forwarded to the Superintendent of the Saltpetre manufacture, in order that he should afford the explanation required by the Honorable Court in support of the alleged, though as appeared to the Honorable Court, the questionable superiority of the Coast Saltpetre, in quality and price over that produced in Bengal.

569. Mr. Anderson in his reply, which we had the honor to submit to your Lordship, observed that he never entertained an opinion that it was possible to produce Saltpetre both better and cheaper than could be had from Bengal, and referred to the following Extract of his letter of the 22nd May 1802, "certain local obstacles appear to me to preclude the possibility of

"its ever being received at so low a price from the hands of the Manufacturer or Contractor in the Circars as in Bengal. If it is meant that it is possible to deliver it at Madras, as cheap as it is imported from Bengal, allowing for its inferior quality, I cannot doubt but the economy of management here, together with the comparative small charges of establishment will go far to obtain that object very soon, if it is not already accomplished."

570. On the present occasion Mr. Anderson confirmed the concluding part of the foregoing passage by observing, that if the price were calculated with due reference to the Report of the Military Board on the very superior quality of the Coast Saltpetre, it might be found as cheap or cheaper than the Bengal for use at Madras.

571. Under the same impression, it would appear the Board reported on the subject, though we could not observe upon the Records the precise grounds of their calculation; the Superintendent, at the same time, stated that since the above period the price had been reduced to no less than 34½ per cent, and that it might be lowered yet more, by extending the manufacture and allowing him to relinquish it where least advantageous, and establish it in such places as combined lowness of price with superiority in quality. The proposition for extending the manufacture was submitted under date the 8th December last, and your Lordship was pleased to inform us in reply that the subject had been referred to the consideration of the Military Board.

MILITARY PEONS.

572. Your Lordship's orders for raising Peons in the Maritime Districts for the protection of the country in the event of an invasion by a foreign enemy, were noticed in our General Report. These Peons have subsequently been disbanded, with the exception of those employed in Malabar and Canara, agreeably to the orders of your Lordship in Council conveyed to us under date 2nd June last.

573. We have the honor to transmit to your Lordship in Council a Statement, prepared by the Accountant General, showing the actual Collections and Charges From Mr. C. Smith, in the Revenue Department from 1st May 1803 to 30th April 1804, Cons., 1st October. compared with the probable receipts and disbursements for the same period.

574. We have the honor to subjoin a Statement comparative in abstract prepared by the Accountant General of the gross Revenues, gross Charges and nett Revenue of the Fusly years 1212 and 1213, the causes of increase and decrease we shall report to your Lordship in Council when it shall be in the power of the Accountant General to prepare a Statement more in detail.

575. We have likewise the honor to transmit to your Lordship the whole set of our Proceedings for the year 1803, and the broken set from 20th February last to the present date.

We have the honor to be,

My Lord,

Your most obedient humble servants,

(Signed) WILLIAM PETRIE,

(") THOMAS OAKES,

(") ALEXANDER FALCONAR,

(") JOHN HODGSON.

FORT SAINT GEORGE, }

5th October 1804. }

Abstract Comparative Statement of Gross Collections, Gross Charges

Names of the Districts.						Gross Collection exclusive of Bazaar Fund.			
						Collections of current arrears, and extra Revenue in Fusly 1212.		Collections of current arrears, and extra Revenue in Fusly 1213.	
						S. Pags.	F. C.	S. Pags.	F. C.
1	Board of Revenue	...	...	...	...	30	0 0	...	...
2	Mint Customs	...	...	...	...	26,167	38 60	15,691	32 53
3	Government Customs	...	...	...	...	1,58,769	9 78	1,97,008	27 73
4	Collector of Madras	Sea and Land Customs	...	...	...	1,28,799	21 22	1,05,206	33 5
		Betel do.	...	...	...	99,903	38 26	99,218	21 2
		Arrack	...	...	...	9,851	34 68	16,678	39 33
		Company's Land	...	...	...	10,138	24 56	11,152	5 65
		Quit-Rent	...	...	...	4,897	16 10	4,957	38 37
		Home Farm...	...	...	...	Pagoda fees	...	3,686	5 3
5	Zillah of Chingleput	...	...	...	...	3,56,766	17 36	3,25,691	13 76
6	Sativaidoo and Pulicat	...	...	...	...	16,710	33 67	23,141	9 59
7	Zillah of Rajahmundry	...	...	...	...	5,78,890	5 3	6,83,260	9 10
8	Zillah of Masulipatam	...	...	...	...	4,83,060	20 41	3,30,986	14 2
9	Zillah of Guntoor	...	...	...	...	3,51,515	11 62	3,83,235	40 24
10	Palnau	...	...	...	...	36,164	19 75	40,202	27 4
11	Nellore and Ongole	...	...	...	...	4,96,862	2 77	5,33,999	41 55
12	Zillah of Vizagapatam	...	...	...	...	3,49,925	22 65	3,52,500	32 30
13	Chicacole and Ganjam	...	...	...	...	1,75,474	30 65	2,23,071	36 9
		Chicacole	...	...	...	1,71,405	32 10	1,49,657	30 43
		Ganjam	...	...	...	4,58,989	5 61	3,68,677	33 75
14	Zillah of Salem	...	...	...	...	3,62,584	18 4	3,38,901	12 12
15	Zillah of Ramnad	...	...	...	...	1,28,916	34 12	1,41,502	46 10
		Madura	...	...	...	2,10,482	28 47	2,32,860	0 14
		Dindigul	...	...	...	...	...	4,293	2 18
16	Dindigul, &c.	...	...	...	...	...	...	...	...
17	Southern Division of Coimbatore from 20th October 1803 to 11th July 1804	...	...	...	...	2,63,104	22 52	3,38,324	15 61
18	Northern Division of Coimbatore	...	...	...	...	4,20,104	32 4	4,25,806	17 17
19	Northern Division of Arcot	...	...	...	...	3,46,417	3 19	4,08,476	25 62
		Northern Division of Arcot	...	...	...	2,32,839	38 55	2,34,461	30 47
		Western Zemindary	...	...	...	1,83,407	29 25	1,85,138	14 31
20	Baramahl and Balaghaut	...	...	...	...	60,842	15 18	61,862	39 42
21	Northern Division of Canara	...	...	...	...	3,03,063	36 65	2,98,081	20 3
22	Southern do. of do.	...	...	...	...	4,15,807	36 43	4,35,529	36 48
23	Island of Seringapatam	...	...	...	...	28,071	28 3	24,618	17 1
24	Southern Division of Arcot	...	...	...	...	9,39,434	31 47	7,59,506	22 72
25	Cuddalore and Pondicherry	...	...	...	...	62,722	6 36	76,103	28 51
26	Tinnevely	...	...	...	...	5,09,085	9 24	5,48,753	29 66
27	Trichinopoly	...	...	...	...	7,63,323	29 20	6,47,592	8 50
		Tanjore	...	...	...	9,26,498	2 68	8,20,237	23 54
		Nagore and Negapatam	...	...	...	71,889	33 13	75,948	38 30
28	Malabar Province	...	...	...	...	2,679	40 62	2,198	25 30
29	Countries ceded by His Highness the Nizam	...	...	...	...	6,31,924	24 70	6,56,597	26 8
30		...	...	...	...	14,51,046	2 2	15,87,336	23 43
Deduct sums marked A where the Disbursements exceed the Receipts.						...	...	...	...
31	Total of the Company's Districts	...	...	...	...	84,96,252	0 51	84,94,710	28 33
32	Total of the Carnatic do	...	...	...	...	38,32,339	11 0	36,76,538	41 67
33	Grand Total	...	...	...	...	1,23,28,591	11 51	1,21,71,249	28 20

FORT SAINT GEORGE, ACCOUNTANT GENERAL'S OFFICE,
4th October 1804.

and Net Revenue of the Madras Government for Fuslies 1212 and 1213.

Charges.				Nett Revenue.				Excess.				REMARKS.
Total Charges in Fusly 1212.		Total Charges in Fusly 1213.		Nett Revenue in Fusly 1212.		Nett Revenue in Fusly 1213.		Excess of Nett Revenue in Fusly 1212.		Excess of Nett Revenue in Fusly 1213.		
S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	
62,267	9 11	63,800	35 69	A 62,237	9 11	A 63,800	35 69	...	...	A 1,563	26 58	
9,961	6 71	13,167	37 15	16,206	31 65	2,523	37 40	13,682	36 25	...	...	
54,137	34 70	58,006	31 31	1,04,634	17 8	1,39,001	38 42	...	...	34,367	21 34	
28,062	1 31	7,952	17 22	1,00,737	19 71	97,254	15 63	3,483	4 8	...	...	
6,071	1 3	7,468	19 57	93,832	37 23	91,750	1 25	2,082	35 78	...	...	
8,496	17 42	15,182	41 24	1,355	17 26	1,495	40 9	...	...	140	22 63	
2,027	26 34	1,926	19 34	8,110	40 22	9,225	28 31	...	...	1,114	30 9	
1,421	3 43	1,785	40 10	3,476	12 47	3,074	28 48	401	25 79	...	...	
Pagoda fees		3,783	16 62									
45,298	12 12	57,281	6 53	3,11,468	5 24	2,68,410	8 23	43,057	39 1	...	...	
4,436	40 60	7,471	13 44	12,273	35 7	15,669	38 15	...	...	3,396	3 8	
73,272	34 72	92,693	36 54	5,05,616	12 11	5,90,566	14 36	...	...	84,950	2 25	
1,75,297	26 0	1,22,504	8 22	3,07,762	36 41	2,08,482	5 60	99,280	30 61	...	...	
50,352	20 60	59,212	12 60	3,01,102	32 76	3,23,023	27 44	...	...	21,860	36 48	
5,507	9 2	6,721	0 55	30,657	10 73	33,481	26 29	...	...	2,624	15 36	
94,910	30 76	1,18,674	26 2	4,01,951	14 1	4,15,325	15 53	...	...	13,374	1 52	
45,588	3 10	64,654	30 44	3,04,339	19 55	2,67,936	1 56	16,401	17 69	...	...	
52,138	5 9	5,000	23 15	1,23,336	25 56	2,18,071	12 74	...	...	9,473	34 18	
34,355	29 63	54,537	31 50	1,37,050	2 27	95,119	40 73	41,930	3 34	...	...	
41,611	1 71	48,473	9 53	4,17,378	3 70	3,20,204	24 22	97,173	21 48	...	...	
80,669	15 17	69,873	18 78	2,62,015	2 67	2,69,027	38 14	12,987	6 53	...	...	
16,552	5 8	11,430	1 70	1,12,364	29 4	1,30,072	38 50	...	...	17,008	9 46	
56,326	0 22	30,352	40 47	1,54,156	28 25	2,02,507	1 47	...	...	48,350	15 22	
25,026	15 59	13,545	19 64	3,38,078	6 73	3,03,482	25 40	34,593	23 33	...	...	
...	...	25,539	14 55	3,37,659	15 45	3,31,625	9 78	6,034	5 47	...	...	
82,445	16 39	94,181	7 19	2,85,354	26 40	3,04,756	32 10	...	...	19,402	5 50	
61,062	18 59	1,03,719	35 52	1,95,756	0 47	2,26,694	10 42	...	...	30,938	9 75	
37,083	38 60	7,767	20 5	1,03,633	29 18	1,42,657	13 67	...	...	39,223	26 49	
79,774	0 7	42,281	0 44	49,019	10 73	48,774	40 54	244	12 19	...	...	
11,823	4 25	13,087	40 68	2,37,581	5 25	2,20,122	27 20	17,457	20 5	...	...	
66,502	31 40	77,957	34 63	3,21,266	14 77	3,71,027	17 16	...	...	49,821	2 19	
94,541	21 46	64,442	19 32	14,357	34 26	6,553	18 41	7,804	15 64	...	...	
13,713	35 58	18,064	40 40	7,79,113	21 51	5,10,266	38 61	2,68,846	24 70	...	...	
1,60,321	9 76	2,49,239	26 11	58,353	19 47	69,316	19 56	...	...	10,963	0 9	
4,368	28 59	6,787	8 75	3,84,631	21 32	4,59,624	30 55	...	...	74,742	41 23	
1,24,203	19 72	89,128	41 11	4,16,298	21 34	4,42,203	19 42	...	...	25,904	40 8	
3,47,025	7 66	2,05,388	31 5	5,68,271	10 47	4,83,330	8 39	64,941	2 8	...	...	
3,58,226	34 21	3,06,907	15 15	45,790	29 65	52,014	17 9	...	...	6,223	29 24	
26,099	6 28	23,934	21 21	A 586	41 27	486	10 47	A 586	41 27	486	10 47	
3,266	40 9	1,712	14 63	2,82,867	41 16	3,42,574	25 29	...	...	58,706	26 13	
3,48,056	25 54	3,14,023	0 59	11,94,760	0 21	12,89,347	6 15	...	...	94,557	5 74	
2,56,256	1 61	2,98,019	17 28									
...	...	64,43,262	15 59	65,29,191	22 14	4,68,571	0 19	5,45,500	6 54	...	...	
...	...	62,824	8 36	63,800	35 69	586	41 27	1,563	26 58	...	...	
21,15,813	35 30	20,38,320	0 8	63,80,438	7 21	64,56,390	28 25	4,67,954	0 72	5,43,936	21 76	
9,31,672	27 44	8,69,415	5 16	20,00,666	25 36	28,07,123	36 51	2,81,833	31 43	1,88,291	0 58	
30,47,486	20 74	22,07,735	5 24	92,81,104	32 57	92,63,514	22 76	749,819	32 25	7,32,227	22 54	
Deduct Excess of Net Revenue in Fusly 1213...										7,32,227	22 54	
Net Excess of Revenue in Fusly 1212 ...										17,590	9 61	

(Signed) C. H. HIGGINSON,
Deputy Revenue Collector.

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of Directors.

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13

**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 15th February 1805.**

To

THE RIGHT HONORABLE LORD WILLIAM BENTINCK,

Governor in Council,

Fort Saint George.

My LORD,

1. Conformably with the orders lately conveyed to us by the Secretary to Government in the Revenue Department, we have the honor to submit to your Lordship in Council the Report of our Proceedings from the date of the last Despatch to the 15th instant, for the purpose of being forwarded to the Honorable Court of Directors.

*In Cons., 24th January 1805,
dated 5th October 1804.*

ZILLAH GANJAM.

2. The introduction of the permanent system of Revenue into the province of Ganjam proper, or the Itchapore Circar, was noticed at length in our last General Report; and we concluded with informing your Lordship that the Havelli Estates had been disposed of, and that the hereditary Zemindars had acceded to the terms of the permanent assessment.

3. We have since had the honor to submit to your Lordship a letter from Mr. Cherry, detailing the measures taken by him for inducing their compliance; for, although the principle of moderation by which the assessment was regulated should, abstractedly, have secured a ready acquiescence, strong objections arose from the annexed condition of their foregoing the accustomed exercise of arbitrary will, in respect to Civil and Criminal Judicature and Sayer Imposts.

Acquiescence of the Zemindars of Ganjam in the terms of the permanent Settlement. To Government, in Diary Cons., 13th December. From Mr. Cherry, in Cons., 22nd November.

4. These privileges have however been relinquished, and the Zemindars have signed agreements to discharge the permanent Revenue, either by themselves personally, or by their sons, or their Pauters, excepting only the Zemindars of Vizianagram, Pretabgherry and Borasinghy; the two former have, by your Lordship's orders, been excluded from the general arrangement. The latter the Collector stated to have pleaded inability to discharge the arrears due by him or to pay any assessment that might be fixed for the future. Adverting to the trifling value of this Zemindary of which the tribute has been fixed at only 500 Rupees, to his almost inaccessible retreat among the hills, and to his payments so irregularly and inadequately made as to be little more than nominal, Mr. Cherry proposed that the Zemindar should be pensioned, and the Zemindary either sold or conferred on his son.

Conduct of the Zemindar of Borasinghy.

5. The assumption of Borasinghy became, in our opinion, necessary from the refusal of the Zemindar to accede to the permanent assessment: the propriety, however, of appointing the son in the room of his father remained for your Lordship's determination. We observed on that occasion that Borasinghy being a hilly country at the extremity of the District, a purchaser might not readily be found, and that though the present Zemindar, grown old in resisting the Sircar demand, be irreclaimable, the known character of Durga Rauze, who was nearly allied to the family, would be a guarantee for good conduct in the young man if placed by the favor of Government in possession of the Zemindary.

The assumption of the Zemindary suggested.

6. In submitting to your Lordship in Council the final report on the affairs of Ganjam under the direction of Mr. Cherry, who, as noticed in our last General Report has been promoted in another Department, we deemed it proper to testify our entire approval of his conduct whilst under our authority, and especially during his management of this Province. On his taking charge of it, a general spirit of insubordination prevailed among the tributaries; the Zemindars of Vizianagrum and Pretabgherry were openly disaffected, and the rebel Zemindar of Gamsur Streecarabury had fortified himself in a part of the country whence it was impracticable to dislodge him. These circumstances seemed to predict that the Revenues of the District which had for many years declined from their former standard would suffer still further deterioration; the conciliatory and judicious conduct, however, observed by Mr. Cherry, his perseverance and assiduous attention to his duties, enabled him to realize during the two last years a Revenue exceeding that of Fuslies, 1210 and 1211 in Star Pagodas 1,52,374-5-4½, and of the four preceding years in Star Pagodas 97,209-6-8½. He prepared under great disadvantages the several documents on which the permanent assessment was calculated, and his useful labors were completed by its establishment in the Province; the bare statement of these facts we observed, would enable your Lordship in Council to appreciate the merits of this gentleman and rendered any further encomium on our part unnecessary.

7. We were informed in reply that your Lordship in Council had derived much satisfaction from the successful manner in which Mr. Cherry had concluded the permanent settlement of the Zemindaries of Ganjam, and considered the review which we had taken of the Revenue administration of that gentleman to be not less just than creditable to his character.

8. Your Lordship in Council regretted the interruption to the settlement of Borasinghy which had been experienced from the refusal of the Zemindar to accede to the terms proposed by him; but under the hope that a change of his present disposition might be produced by the influence of example, your Lordship in Council considered it to be advisable that the adoption of the alternative suggested by Mr. Cherry, should be postponed, and that the Zemindar should be allowed a further opportunity of subscribing to the terms of the permanent settlement when it should be found practicable to introduce that arrangement into the other two Zemindaries which had been for the present excluded on account of the refractory conduct of the Zemindars.

9. Our last General Report contained a circumstantial account of the seizure of the person of Kimeddy Jugganath Deo, with a review of the past conduct of that rebel. The question which took place relative to the distribution of the proffered reward of 10,000 rupees for apprehending him was then under reference to your Lordship in Council.

10. We have since been informed that the dilatory and evasive conduct of the Zemindar of Souradah, after he had taken precautions to prevent the escape of Jugganath Deo was considered by your Lordship to lessen the value of his first professions and his claim to the reward, in which the Peons who actually secured the person of Jugganath Deo, were, in the opinion of your Lordship in Council, entitled to participate.

11. In consideration, however, of the assistance rendered by the Souradah Zemindar by depriving Jugganath Deo of the means of escape, your Lordship in Council was pleased to resolve that three-fourths of the remuneration should be paid to him, and that the remainder should be distributed among the Peons employed by the Collector to apprehend him, in the proportions which Mr. Cherry might think proper.

Approval of the conduct of the late Collector Mr. Cherry.

Orders of Government, on the foregoing subjects.
From Government, in Cons., 21st January 1805.

Orders of Government relative to the distribution of the reward offered for the apprehension of Jugganath Deo, and relative to the disposal of the person of that rebel.
From Government, in Cons., 19th November.

12. Your Lordship in Council desired that Jugganath Deo might be transferred to the charge of the Magistrate of Masulipatam, who, your Lordship informed us, would be furnished with instructions for his future disposal—these orders have accordingly been executed.

13. In reply to the reference made to us by your Lordship in Council, whether any evidence had appeared to establish a distinct ground of crimination against Mr. Snodgrass, whilst Collector in Ganjam, we informed your Lordship that his successor Mr. Brown, having, as he conceived, to a certain extent, substantiated undue receipts of money against the principal servant of Mr. Snodgrass, Jugganath Row had proposed to refer the matter to future enquiry in the Zillah Court. We added that no question in any way connected with the conduct of Mr. Snodgrass had subsequently been agitated.

14. With regard to the case of Jugganath Row, which remained undecided, your Lordship in Council was pleased to desire that we would state whether in our opinion, the information collected by Mr. Brown, contained in the Proceedings of the Committee consisting of that gentleman and his Assistant, respecting the malversations of that person, afforded sufficient grounds for instituting a prosecution against him in the Court recently established in the province of Ganjam. The correspondence entered in the margin has since passed on this subject, respecting which we shall have the honor to address your Lordship in a few days.

15. In pursuance of the orders conveyed to us, under date the 17th August, we transmitted to the Collector of Ganjam a copy of the 6th para. of the letter from the Honorable Court of Directors of the 15th February 1804, with directions to state whether there existed any foundation for the charge that the Superintendent of the Stud had unduly occupied ground not included in his farm; and on the 3rd November, we had the honor to submit a letter on this subject from Mr. Cherry, by which your Lordship will have perceived that the right of Captain Evans to the ground in question was recognized by the Board of Revenue in December 1801, and that the allegations contained in the Report of Mr. Brown, dated 15th March 1802, as to the unauthorized possession of the ground by the Superintendent, were without foundation.

16. Under date the 7th January 1804, your Lordship in Council referred to us a representation received through the Officer Commanding the Northern Division of the Army, from the Superintendent of the Stud, relative to the loss which he stated to have sustained in consequence of the aid in men and cattle furnished from his farm, towards the equipment of the expedition against Outtac. We were at the same time directed to ascertain the extent of Captain Evans's claim to compensation, and to report the result to your Lordship in Council.

17. Having, in consequence called on Mr. Cherry for information to enable us to form a judgment on the subject, we were informed in reply, that whilst in the vicinity of Itchapore, he had visited that Pergunnah in company with Captain Evans, and observed extensive tracts of land on which the plough had been at work lying waste.

18. Mr. Cherry considered this to be a sufficient reason for concluding that the other Pergunnahs rented to Captain Evans had suffered in equal proportion; and thence proceeded to compute his loss. He assumed that a plough, properly managed, should cultivate forty-eight Burnums of wet and dry land, and calculating upon the number of men and cattle furnished by Captain Evans, judging of the loss sustained by the suspension of tillage in the three other Per-

Respecting the conduct of Mr. Snodgrass.
Vide last General Report, para 54.

Respecting the case of the Dubash Jugganath Row.
From Government, in Cons., 12th November.
To Mr. Cherry, Diary Cons., 19th November.
From Mr. Robson, in Cons., 17th December.
From do. do., 17th do.
To do., Diary Cons., 20th do.
From do. in Cons., 17th January 1805.

Reply to a reference in regard to the alleged undue occupancy of certain spots of ground by the Superintendent of the Stud.
To Mr. Cherry, in Diary Cons., 24th September.
To Government, in Diary Cons., 5th November.
From Mr. Cherry, in Cons., 25th October.

To Mr. Cherry, in Diary Cons., 16th January.
From do. in Cons., 22nd March.

gunnahs from what he had personally observed in Itchapore; and giving one pair of bullocks with one driver to each plough, he estimated the total loss at Rupees 47,232.

19. This information not being so specific as to enable us to offer any recommendation to your Lordship in Council on the subject, and as it was neither proper nor consistent with the usage of the service, that compensation for losses should be recommended, except upon clear and satisfactory proof of the amount actually sustained; we desired the

To Mr. Cherry, in Diary
Cons., 26th March.

Collector to call on Captain Evans for an account particular of the cultivation of the year, the decrease of produce occasioned by the ryots and bullocks having been withdrawn, and the detailed rates by which the loss was calculated.

20. We observed to the Collector that the mode of estimating the loss, as stated above, was liable to great error, and we desired he would adopt the alternative suggested by himself of a minute investigation of the village accounts, to ascertain the real extent of land left fallow incidentally to the alleged causes furnishing an abstract of the result, together with such further information as a comparative view of the preceding years' produce of the villages in which the loss had been sustained, might enable him to afford.

21. Captain Evans being apprehensive that an investigation of his accounts at the Cut-cherry of the Collector, though it might be favorable to him in a pecuniary view, would tend to diminish the influence necessary for him

From Mr. Cherry, in Cons.,
23rd April.

To Mr. Cherry, in Diary
Cons., 26th April.

to maintain over the inhabitants of his own farm, was averse to furnish the accounts required. On this point we directed the Collector to refer him to the 9th Article of his Cowle which stipulates for the production of accounts if required. We directed the Collector to examine the accounts when furnished so as to enable him to state with confidence the amount which ought to be remitted; and if any doubt should arise as to their correctness, that he should call on Captain Evans for such explanation as he might think proper, or require him to produce the village accounts of the whole or any part of his farm.

22. We deemed it advisable to state to your Lordship somewhat in detail the measures adopted by us in compliance with your orders for ascertaining the extent of Captain Evans's claim to compensation, because the result was not so satisfactory as we could have wished to enable us to submit a specific recommendation to your Lordship on the subject.

23. Some time afterwards Mr. Cherry, at the suggestion of Captain Evans who was then

From Mr. Cherry, in Cons.,
20th August.

Average value of	Ks.	A.	P.
a plough	32	2	3½
Number of Ryots taken from the farm	984	0	0

Rupees...31,628 9 2

at the Presidency transmitted to us a statement showing the average quantity of land cultivated by one plough in the Ganjam District and the value of the Sircar share of the produce. By the calculation which this statement afforded, he remarked that the claim of Captain Evans would be ascertained, according to that mode of calculation the amount was shown to be Rupees 31,628-9-2.

24. When Captain Evans returned to Ganjam, he proceeded to ascertain the cultivation of the year as had been directed by us, and we lately received a state-

From Mr. Cherry, in Cons.,
3rd December.

ment of the result which exhibited a deficiency of cultivation in Fusly 1213 on comparison with the year preceding to the extent of 13,197 Burnums of Mettoo and 32,442 Burnums of Pullam, the Sircar or Renters' share of which was valued at Rupees 41,533-13-0, but whether any part of this deficiency was induced by causes foreign to that on which the claim in question was founded the Collector had not stated.

25. We could have no doubt that considerable loss had been occasioned by the absence of nine hundred and eighty-four men at the season of cultivation, and we as readily conceived that it might be difficult precisely to ascertain the extent of that loss, we begged permission to submit for the con-

sideration of your Lordship in Council, whether the latter sum should be remitted to the Superintendent of the Stud.

26. We were informed in reply that as the calculations which we had submitted of the loss sustained by the Superintendent of the Stud, from the exertions made by him in aid of the equipment of the Detachment which achieved the conquest of the Province of Cattac, showed three different results without however our having specified the sum which we should consider to be an adequate compensation for the loss sustained by Captain Evans, your Lordship in Council deemed it to be necessary again to refer the subject to us, and to desire that we would state the specific sum which we would recommend under a general consideration of the circumstances of the claim to be remitted to Captain Evans.

27. Your Lordship in Council was already acquainted with the endeavours on our part to ascertain as accurately as possible the extent of which Captain Evans might be justly entitled to a remission, and that the result had not been so satisfactory as we could have wished. As your Lordship however was pleased to refer the subject again to us, we offered as our opinion that of the three different amounts shown in our former letter, the sum of Rupees 41,533-13-0 was that which we should recommend to be remitted as being the medium sum, and that which had been stated by Captain Evans himself as the amount of his loss.

28. Your Lordship's decision on the above point has not yet been communicated to us.

29. Under date the 20th November, Mr. Cherry reported to us that the rebel Zemindars of Vizianagur and Pretabgherry were making collections in those countries, and raising Peons, with a view to commence hostilities against each other. It appearing at the same time, that owing to the reduced state of the Military Force within the Zillah, there were no present means of effectually checking these irregularities, Mr. Cherry recommended that a Tanadar with an establishment, should be deputed to each of the Zemindaries, in order to secure as much as possible of the public Revenue, a measure which we considered to be the most advisable that could be adopted, and we accordingly authorized its being carried into effect.

30. A subsequent letter from Mr. Robson, who had lately been appointed to the Collectorship, informed us, that the hostile parties had met, and that in the affair which ensued, several lives had been lost. The Collector at the same time stated his opinion that it would be impracticable to realize any, or but a very small portion of the Revenue so long as the Zemindaries continued in their present disturbed state.

31. Having already had occasion to notice to your Lordship in Council the peculiar difficulties which opposed the introduction of the permanent settlement in the Province of Ganjam, we could not report the foregoing circumstance to your Lordship in Council without expressing our apprehension that the most serious consequences might arise from the examples of the Zemindars of Vizianagur and Pretabgherry, whose resistance to the authority of Government had operated a total exemption from the payment of Tribute.

32. Your Lordship in reply expressed regret that the disputes between the Zemindars of Vizianagur and Pretabgherry should have been carried to the length described by Mr. Robson, and has considered it proper to call the attention of the Officer Commanding the Northern Division of the Army

to the situation of affairs in that quarter. Your Lordship observed, that it might be difficult to adopt at present effectual measures for the re-establishment of the public authority by a military force; but your Lordship in Council was of opinion that much advantage might be derived from the exercise of conciliatory conduct on the part of the local authorities.

33. Your Lordship in Council therefore desired that the Collector might be instructed to admonish the rebellious Zemindars of the consequences of their conduct, and to warn them that perseverance in the habits of disobedience would be followed by exemplary punishment. The foregoing reply of your Lordship reached us this day, and conformably thereto we shall immediately address the Collector in the Itchapore District.

34. The following charges have been submitted by the Collector in this Zillah subsequently to the date of our last Report.

Disbursements.			
From Mr. Cherry, in Cons., 8th Oct. To Government, Diary Cons., 25th Oct. From do in Cons., 19th Nov. To Mr. Cherry, Diary Cons., 29th Nov.	Expense incurred in sending Purlah Kimeddy Jagganath Deo to Masulipatam, sanctioned by Government under date 3rd November...	...	340 15 0
From Mr. Cherry, in Cons., 3rd Dec. To Government, in Diary Cons., 24th January 1805. From do, in Cons., 15th February.	Pay of two Tanadars with an establishment proposed to be employed respectively in the Zemindaries of Vizianagur and Pretabgherry, sanctioned by Government under date 2nd instant, at a monthly expense of Star Pagodas ...	...	61 18 0
From Mr. Cherry, in Cons., 25th October. From do. do. 22nd Nov. From Mr. Robson, in Cons., 3rd January. To Government, in Cons., 31st January 1805.	Estimated Moyan Zabithah and General Charges for Fasly 1214 submitted to Government for sanction under date 31st ultimo. Moyan Zabithah charges... General Charges ...	12,903 30 0 31,081 24 45	43,985 12 45

ZILLAH VIZAGAPATAM.

35. We stated in our last General Report, the circumstances under which Narrain Rauze the Zemindar of Vizianagrum, had preferred a claim to a remission of the Revenue paid by him in Fusly 1212 on account of five Villages, to which his right had been admitted, after they had been purchased by him at the public sale of the estates of the late 1st Division of Vizagapatam.

36. As the justice of the claim was unquestionable, and as a similar remission had been authorized in Fusly 1211, your Lordship in Council was pleased to direct that the principle of adjustment then observed might be extended to Fusly 1212, and that the remission of 9,000 Rupées, which we recommended, as being the medium annual produce of the five Villages in question might be granted to him accordingly.

37. Under date the 3rd November, we submitted to your Lordship in Council the proceedings of a suit instituted by the Moolahs of the Durga of Syed Alli Madina at Vizagapatam, against the Collector, to recover the amount of the Revenues of the village of Deovada for the years 1798 and 1799, Rupees 5,987-13-0 which had been retained in deposit, under a decision given by the Board of Revenue in 1801, that the proceeds of this village should be appropriated to the discharge of the debt due by the Moolahs to Mrs. Rictor. The case being referred to us, we directed the Collector to pay the money into Court, and order the Vakil of Govern-

ment to support this decision by the production of the several documents on which it was founded. The decision was passed, in favor of the Moolahs making the Company liable to pay the sum of Rupees 9,893-13-5 including the deposit, interest thereon and costs of the suit; for the disbursement of this amount, we received the sanction of your Lordship in Council.

38. The following charges exclusive of those already noticed have been submitted by the Collector of this Zillah subsequently to the date of our last Report.

Disbursements.			
From Mr. Murray, in Cons., 11th October. To Government, Diary Cons., 25th October. From Govt. in Cons., 19th November. To Mr. Murray, Diary Cons., 19th do.	Rent of a godown to serve as a Custom House at Vizagapatam, sanctioned by Government on the 3rd November, Monthly Star Pagodas. ...	...	7 0 6
From Mr. Murray, in Cons., 23rd August 1804. To Government, in Cons., 31st January 1805.	Estimated Moyan Zabithah and General Charges submitted to Government for sanction under date 31st ultimo.		
		Pagodas.	
	Moyan Zabithah charges ...	10,331 6 0	
	General Charges ...	23,992 24 15	34,323 30 15

ZILLAH RAJAMUNDRY.

39. Since our last Despatch little that requires a place in their Report has occurred in the management of Zillah Rajamundry.

40. Under date the 10th December we submitted to your Lordship in Council a letter from the Collector, enclosing an abstract of the highest proposals tendered for the rent of the Arrack and Toddy farms in this Zillah, for one year, commencing with the 1st November, and we requested and received your Lordship's authority for putting the several persons in possession of the Farms for which they had respectively proposed. The amount of the rent is Star Pagodas 6,440-20-56.

41. In obedience to your Lordships' orders of the 17th August 1804, we called on Mr. Churchill to state whether the house belonging to Mr. Snodgrass at Coconada was applicable to any public purpose; and on the 22nd October following, we submitted his reply stating that the building in question was in every respect adapted, either for a Court of Justice or a Revenue Cutcherry.

42. The following charges have been submitted by the Collector of this Zillah subsequently to the date of our last Report.

Disbursements.			
From Mr. Churchill, in Cons., 15th November. To Government, Diary to Cons., 29th November. From do. in Cons., 13th December. To Mr. Churchill, Diary to Cons., 20th December.	Additional Peons employed in Polaveram during the period of harvest, sanctioned by Government under date 8th December 1804...	...	1594 0 0
From Mr. Churchill, in Cons., 27th December. To Government, Diary to Cons., 24th January. From do. in Cons., 15th February 1805.	Expense of constructing two cash chests, sanctioned by Government under date 2nd instant ...	...	129 33 48

From Mr. Churchill, in Cons.,
8th October.
To Government, in Cons.,
31st January 1895.

Estimated Moyen Zabithah and General Charges
for Fusly 1214 submitted to Government for sanc-
tion under date 31st ultimo.

Moyen Zabithah Charges ...	14,538	13	28	
General Charges	25,750	5	32	
				40,288 18 60

ZILLAH MASULIPATAM.

Lands released from attach-
ment, para. 89.
From Mr. Cazalet, in Cons.,
25th October.
To do. Diary to Cons., 29th
October.
From do., in Cons., 26th
November.
Advertisement Diary to
Cons., 6th December.

43. Our last Report stated that certain lands in this Zillah were under attachment and ordered to be sold on account of arrears which had accrued in the preceding Fusly. These arrears, together with interest and charges, having been subsequently discharged, the sale was countermanded and the lands were restored to their respective proprietors.

44. The correspondence which took place on the subject of a claim preferred by Mrs. Anna Marcar, to a balance due from Government to the Estate of her father, the late Mr. Satur Jacob, as Renter of the Devi Pergunnah, six Islands, and the Salt Farms of Innagodroo and Ponracca, was stated at considerable length in our last General Report. The balance due to the estate conformably with an adjustment made under the orders of your Lordship in Council was therein shown to Rupees 22,399-9-7, for the payment of which sum to Mrs. Marcar, as the representative of the late Mr. Satur, the authority of your Lordship in Council was shortly after received.

45. Under date the 3rd November, we submitted to your Lordship in Council the Proceedings of a suit instituted by the Collector in this Zillah for the recovery of the sum of M. Pagodas 7,563-36-2, being the arrears of Revenue due from Charmahal for Fusly 1211, from Talpoory Jogiah, who had become security for the Zemindar Subanadry Row. In this suit, the Company were cast with costs and charges, amounting to Star Pagodas 418-38-20, for the disbursement of which we received your Lordship's sanction.

46. In the letter already quoted, we brought before your Lordship in Council a claim made by a Soucar named Vencanah Naick for the recovery of a sum of money paid by his late father, Govindoo Naick, into the public treasury, on account of the Revenue of the Charmahal Zemindary in Fusly 1206—the circumstances of this transaction were as follows:

47. In the commencement of Fusly 1206, Mr. Wrangham, then Collector of Masulipatam, under pretence that the Pergunnah of Vinnacottah and the Sayer of the whole Zemindary, had been unproductive in the preceding year, appointed a manager to collect the Mahal Revenue of the Pergunnah, and another to receive the Sayer of Charmahal. On the 12th February of the same year, an agreement was entered into with Govindoo Naick, the father of the Petitioner purporting that, in consideration of the sum of 12,000 M. Pagodas to be paid by him into the treasury by four instalments, at an interest of 1 per cent per mensem, the Revenue of the Vinnacottah Pergunnah and Sayer should be assigned over to him. The Collector sanctioned in writing the stipulation that whatever might be the overplus receipt from these sources, after discharging the principal and interest to Govindoo Naick, should be appropriated towards liquidating the balances due from Charmahal to the Batayedars Sedashea and Reddy Naick; on the other hand, that any deficiency of receipt should be made good to the Soucar, in conformity to documents delivered under his signature to that effect.

48. In consequence of these agreements, the Soucar paid into the treasury the three first instalments as they became due; part of this amount was discharged according to agreement from the Revenues assigned over to him; the account with Govindoo Naick as it stood at the end of the year was exhibited to your Lordship by the following statement made up from the documents furnished by Mr. Oakes while Collector at Masulipatam.

Amount paid by Govindoo Naick between February and April being the three first instalments	7,500	0	0
Interest thereon at 12 per cent from February to July ...	310	0	0
Premium paid by the Zemindar by private agreement ...	400	0	0
Amount paid by Govindoo Naick...	8,210	0	0
Payments made by the Tanadar to Govindu Naick from the collections of Vinnacottah	4,329	16	25
And from the Sayer of the Zemindary	611	0	0
Further payment made to him from the Revenues of the other Pergunnahs by the Ameen agreeably to the orders of the Collector	964	9	0
Total payments to the Sircar...	5,974	25	25
Remaining due to him...	2,305	10	55

In addition to this the Petitioner Vencanah Naick, the heir of his deceased father Govindoo Naick, claimed the sum of M. Pagodas 387-12-41 due to his relations, Sedashea and Reddy Naick Batayedars of the other Pergunnahs making his total demand M. Pagodas 2,692-23-16 with interest thereon from July 1797.

49. A detail of the various management of the Revenues of Charmahal during the Collectorship of Mr. Wrangham would, we observed, lead to considerable length, and, as we conceived be wholly unnecessary, as the subject had been fully developed by his immediate successor in office, Mr. Oakes, whose letter of the 26th December 1798, and report of Balances due from that Zemindary accompanied our address. In that Report it will have been seen that a private agreement took place between Govindoo Naick and the Zemindar Soobanadry Row for payment of a premium in addition to interest at the rate of 12 per cent per annum amounting to M. Pagodas 400 sanctioned under the signature of Mr. Wrangham, who, as already observed, took on himself to guarantee the fulfilment of the terms.

50. With the exception of this sum which, as an usurious enhancement of profit, we informed your Lordship should be struck out of the account, we considered the claim of the Petitioner Vencanah Naick to be well founded, we therefore recommended, that the residue M. Pagodas 2,292-23-16 should be paid to him.

51. In this recommendation we proceeded on the ground of responsibility in Government, to confirm engagements by its public officer, the Collector, however, unauthorized by instructions from his superiors, unless annulled within reasonable time, yet as we observed to your Lordship we had no doubt that legal process might be successfully maintained against Mr. Wrangham.

52. Your Lordship in reply, expressed regret at the consequences which had resulted from the imprudent and unauthorized measures adopted by Mr. Wrangham in the management of the Charmahal Zemindary, but as the claim of Vencanah Naick upon the Zemindary appeared to have been guaranteed by the sanction of the Collector in a manner which rendered it incumbent on the Company to satisfy his demand, your Lordship in Council was pleased to authorize the payment of the sum stated by us to be due to him.

53. The following charges exclusive of those already noticed have been submitted by the Collector of this Zillah since the date of our last Report.

From Mr. Cazalet, in Cons., 22nd Oct. To Government, Diary Cons., 25th do. From do. in Cons., 19th Nov. To Mr. Cazalet, Diary Cons., 3rd Dec.	Advance to Jugganaut Deo on his arrival at Masulipatam, sanctioned by Government, under date 3rd November.	23 24 0
From Mr. Coleman, in Cons., 14th January. To Government, Diary Cons., 24th do. From do. in Cons., 15th February 1805.	Charges incurred in forwarding stationery from Masulipatam to Rajamundry, sanctioned by Govern- ment, under date 2nd instant	25 30 0
From Mr. Cazalet, in Cons., 10th September. To Government, in Cons., 31st January 1805.	Estimated Moyan Zabithah and General Charges for Fusly 1214, submitted to Government for sanc- tion under date 31st ultimo.	
	Moyan Zabithah charges 13,958 5 32	
	General Charges 45,768 21 0	
		59,726 26 32

ZILLAH GUNTOOR.

54. Nothing which requires to be brought under the particular notice of your Lordship in Council has occurred in the management of this Zillah since the date of our last Report. The Collector Mr. Crawford is at present engaged in the Survey of the District of Palnaud, and we expect that his report thereon will shortly be received.

55. The following charges have been submitted by the Collector of the Zillah subsequently to the date of our last Report.

From Mr. Hudson, in Cons., 24th December. To Mr. Crawford, Diary Cons., 27th December.	Charges incurred in forwarding stationery for the Northern Zillahs from Gunttoor to Masulipatam, sanctioned by the Board on the 26th December 1804.	17 6 0
From Mr. Crawford, in Cons. 20th September. To Government, in Cons., 31st January 1805.	Estimated Moyan Zabithah and General Charges for Fusly 1214 submitted to Government for sanc- tion under date 31st ultimo.	
	Moyan Zabithah Charges 8,566 39 48	
	General Charges 30,223 11 44	
		38,790 9 12

NELLORE AND ONGOLE.

56. The District of Nellore has sustained considerable damage from an inundation which took place in the middle of October. The injury done to the tanks and water-courses, we have reason to apprehend, has been very great, but its extent cannot be precisely stated until the Report of Captain Caldwell, whom we have ordered to proceed to this District for the purpose of making the necessary enquiry shall have been received; meantime such temporary or partial repairs, as might be deemed requisite, have been executed by the Collector under our authority. The letters which passed on the foregoing subject are referred to in the margin.

57. We noticed in our last Report the death of Ramchendra Rauze, late Zemindar of Ongole, and the circumstances under which we had been induced to recommend that the pension of 1,000 Rupees per month granted to one of his ancestors by a former Nabob of the Carnatic might be continued for the maintenance of the family.

58. In consideration of the distress which the Widows of the former Zemindars would be liable to suffer from an immediate deprivation of the pension, your Lordship in Council has been pleased to continue it for the support of the family, and to desire that the Collector might be called upon to state the distribution which might, in his opinion, be expedient to the respective members, but your Lordship did not acknowledge any claim on the part of Kistnama Rauze, the adopted heir, beyond what he derived by birth from his connection with his deceased uncle.

59. The following charges have been submitted by the Collector of this Division subsequently to the date of our last Report.

From Mr. J. B. Travers, in Cons., 3rd January. To Government, Diary Cons., 24th do. From do. in Cons., 15th Febry. 1805.	Expense of posting Palanquin Bearers for Lieutenant Colonel Hoghton, Captain Leith, and Major General Wellesley, sanctioned by Govern- ment, under date 2nd instant... ..	283 33 1
From Mr. Travers, in Cons., 17th September. To Government, in Cons., 31st January 1805.	Estimated Moyan Zabithah and General Charges for Fusly 1214, submitted to Government for sanc- tion, under date 31st ultimo.	
	Moyan Zabithah Charges 43,929 4 73	
	General Charges 61,116 28 50	
		1,05,045 33 43

CEDED DISTRICTS.

60. We lately had the honor to forward to your Lordship in Council two Proposals received for working the Diamond Mines in the Ceded Districts conformably to the terms of an Advertisement published under the authority conveyed to us in a letter from the Secretary to Government of the 31st August last.

61. The Proposal of Grundy Ram Chetty appeared alone deserving of notice; it stipulated that five candies of waste land should be assigned to him in different Talooks, and that he should be allowed to employ eleven hundred (1,100) coolies in consideration of which he agreed to pay, for one year, the sum of Canteroy Pagodas 1,607-1-5 exclusive of a third of the value of any Diamond which might be found equal to or exceeding one Pagoda in weight.

62. No considerable Revenue had at any time, we believed, been obtained directly from the Diamond Mines, but the working of them, we observed, might tend to benefit the country by encouraging the resort of Merchants and promoting the circulation of money. We therefore recommended that the offer of Grundy Ram Chetty might be accepted, provided he would consent to forego the stipulation for receiving the house-rent of his own Tradesmen, which we concurred with Lieutenant Colonel Munro in deeming to be objectionable.

63. We have not as yet been favored with your Lordship's orders on this subject.

64. The inundation which, as already stated, took place in Nellore in the month of October prevailed at the same time, and we apprehend to a greater degree in the Ceded Districts. We were informed by Lieutenant Colonel Munro that the calamity had been so extensive, that it would require some months to form a tolerable estimate of the damage, but that he imagined it would cost at least one lac of Pagodas to put the tanks and nullahs in the same state as they were in before the inundation. This he remarked, would not be done in one year, but must be the work of several.

65. We may hereafter after have occasion to report fully on the foregoing subject to your Lordship in Council; meanwhile being satisfied of the expediency of the measure, we authorized the Collector to make advances for temporary repairs and for Taccavy to such inhabitants as had materially suffered in their property.

66. It will be satisfactory to your Lordship to be informed that notwithstanding the calamity above described, there is every prospect of a plentiful harvest in the Ceded Districts, insomuch that the restriction previously imposed on the exportation of grain to the Foreign Territories belonging to the Nizam and the Mahrattas was removed in consequence.

67. The following charges have been submitted by the Collector of this Division subsequently to the date of our last Report.

From Lieut. Col. Munro, in Cons., 27th August. To Government, Diary Cons., 3rd September. From do. in Cons., 12th November. To Lieut. Colonel Munro, Diary Cons., 19th do. Vide Report, 5th October, Para. 177.	Donation to the persons who were most active in securing the rebel Poligar Permal Nair noticed in last Report, and since sanctioned by Government under date 27th October. 600 0 0
From Lieutenant Colonel Munro, in Cons., 26th July. To Government, in Cons., 31st January 1805.	Estimated Moyen Zabithah and General Charges for Fusly 1214, submitted to Government for sanction under date 31st ultimo.
	Moyen Zabithah Charges ... 98,411 23 20
	General Charges 2,17,740 43 30
	3,16,152 21 70

ZILLAH CHINGLEPUT.

68. The correspondence with the Acting Collector in this Zillah since the date of our last Report has been chiefly confined to the ordinary course of Revenue detailed. The proprietors of the several estates have been punctual in the discharge of their kists, and no lands are under attachment excepting the Pullalore Zemindary, the sale of which mentioned in the last Report as being about to take place, has been suspended until the grounds of a complaint preferred by the proprietor

Appeniengar, relative to loss sustained by the stoppage of a channel communicating to some of his lands from a tank in the Northern Division of Arcot shall have been duly investigated.

69. In the month of August last we received a Petition from Subarow, late Vakeel to the Vencatagherry Zemindar, stating a balance to be due to him for sheep supplied on the public account to Mr. Place, then Collector in the Jaghir, from 1st May 1795 to 30th May 1797, and a further balance to be due on the same account, which accrued between 31st December 1799 and 30th August 1802, during the successive management of Messrs. Hodgson, Greenway and Hepburn.

70. Under the explanation which was afforded by us, your Lordship in Council authorized the balance due to the Zemindar of Vencatagherry to be discharged, amounting as per accounts furnished by the Acting Collector to Star Pagodas 2,614-38-50.

71. The following charges exclusive of those already noticed have been submitted by the Collector in this Zillah subsequently to the date of our last Report.

From Government, in Cons., To Mr. Hepburn, Diary Cons., 22nd May. From Mr. Young, in Cons., 20th August. To Government, Diary Cons., 3rd September. From do. in Cons., 12th November. To Mr. Young, Diary Cons., 19th November.	Pension to the daughter of the late Chief at Pulicat, sanctioned by Government under date 27th October last per month 10 0 0
From Government, in Cons., 12th November. To Mr. Young, Diary Cons., 19th November.	Charge Establishment of servants required for the collection of the Abkarry Revenue, sanctioned by Government, under date 27th October at a monthly expense of Star Pagodas 36 23 0

NORTHERN DIVISION OF ARCOT AND BARAMAHAL.

72. In pursuance of your Lordship's orders under date the 28th July last, we conveyed to the Collector Mr. David Cockburn, the necessary instructions for the sale of the Estates into which the Kistnagherry Division of Baramahal had been divided; and in our letter of the 10th December last, we had the honor to inform your Lordship that exclusive of the Estates in the Tingricottah District, the sale of which was postponed by your Lordship's orders, and the three Hill Estates of Yellagherry Coopamuttum and Beemacollum, the whole had been disposed of, excepting only Tripatoor and Maharajgur, where, in consequence of a failure of rain, the land in cultivation was not adequate to the amount of the permanent rent.

73. The premium or purchase money of the Estates which were sold amounted to Star Pagodas 15,485-21-25 being on the average 14½ per cent. of the Revenue permanently assessed. The names of the several purchasers were shown in a list accompanying the Collector's letter, conformably with which, we requested that Sunnud-i-Milkut Istimrar, or for each proprietor, might be prepared and transmitted to us.

74. Your Lordship in Council having deemed it expedient to require further information previously to determining the amount, which, with reference to circumstances of a particular and local nature, ought to form the permanent assessment of the Tingricottah District, Mr. Cockburn endeavoured to fulfil your Lordship's orders in this respect, and we were of opinion that his observations

together with the comparison he afforded of the population and agricultural stock in Fuslies 1206 and 1213 tended sufficiently to prove that the District was capable of bearing the assessment recommended by us.

75. In the course of his letter Mr. Cockburn adverted to a plan of Police for the Baramahal Police. sometime ago submitted by his Assistant, and stated that the adoption of it was become the more necessary in consequence of the reduction which would be effected in the number of public servants by the establishment of the permanent system. Mr. Kelso's letter on the subject was forwarded for your Lordship's information, as likewise one formerly received from Mr. Wallace, proposing improvements in the Police of the Trichinopoly District; we thought it unnecessary to take these plans into consideration, conceiving it to be your Lordship's intention that they should be revised in the Judicial Department, to which, by your late orders, the Police had been transferred.

76. The Estates of Kistnagherry having been disposed of in perpetuity, we recommended that the proprietors might be placed under the protection of a Zillah Court.

77. On the explanation furnished by the Collector respecting the population and resources of the District of Tingricotah, your Lordship in Council was pleased to confirm the permanent settlement proposed by us for that district, and to desire that it might be sold at the end of the Fusly. Your Lordship in Council also desired that the two estates, which, owing to peculiar circumstances had remained unpurchased, might be again offered for sale at the end of the Fusly.

78. Your Lordship in Council did not consider it necessary at that time to issue any orders respecting the system of Police recommended by Mr. Wallace for the District of Trichinopoly, and by Mr. Kelso for the Baramahal, as measures had been adopted for a general reform of the Police Establishments throughout the territories under this Presidency.

79. Your Lordship informed us that Sunnuds would be prepared for the purchasers of the Estates in Baramahal, which will be duly forwarded as soon as they are received.

80. The measures which your Lordship in Council had deemed advisable to adopt for reclaiming the Poligars of Chittoor to a sense of their duty, the result of those measures as far as had come within the sphere of our observation, and the ultimate appointment of a commission for settling the affairs of the Pollams were noticed in our last Report. The only official intimation we have since received on this subject is contained in a letter from the Secretary to Government under date the 15th December, transmitting a copy of the Report and Proceedings of the Commission for our information.

81. We had lately occasion to bring to the notice of your Lordship in Council the disrespectful and disobedient conduct of Mr. C. J. R. Ellis, the Junior Assistant to the Collector of this District, in neglecting the repeated injunctions given to him to attend to the duties of his appointment. The particulars of Mr. Ellis's conduct we shall here recapitulate, but refer your Lordship to our letter on the subject.

82. Your Lordship having taken the circumstances stated by us into consideration thought proper to mark with public disapprobation the irregular proceedings of Mr. Ellis by removing him from the situation of Assistant Collector in this District; and your Lordship accordingly desired that we would direct Mr. Ellis to repair without delay to the Presidency.

83. Your Lordship in Council expressed a hope that this measure might produce a reform in the conduct and habits of that gentleman, but your Lordship deemed it proper to direct that in communicating to him the resolution which had been adopted, we would apprise Mr. Ellis that a perseverance in his reprehensible line of behaviour would be followed by suspension from the service of the Honorable Company. These directions have been duly complied with.

84. The following charges have been submitted by the Collector of this division since the date of our last Report. Estimated Moyen Zabithah and General Charges for Fusly 1214 submitted to Government for sanction under date 31st ultimo.

Moyen Zabithah Charges	...	27,909	20	6
General Charges	...	1,21,039	35	76½
		1,48,949	14	2½

ZILLAH SALEM.

85. Since the date of our last Report nothing of importance has occurred in the management of the affairs of this Zillah, beyond the ordinary routine of the Collector's duty. Of the several Estates advertised for sale on the 19th September last, the Collector reported that ten have been disposed of, and thirteen released from attachment in consequence of the arrears which had accrued thereon together with interest and charges, having been liquidated by their respective proprietors.

86. The following charges have been submitted by the Collector of this Zillah subsequently to the date of our last Report.

Estimated Moyen Zabithah and Charges for Fusly 1214 submitted to Government for sanction under date 31st ultimo.	
Moyen Zabithah charges	11,097 30 0
General Charges	11,208 20 8
	22,306 8 8

SOUTHERN DIVISION OF ARCOT.

87. Our Proceedings on the Settlement formed by Lieutenant Colonel Macleod for the Southern Division of Arcot in Fusly 1213 were fully stated in the last General Report from this Department. In submitting those Proceedings to your Lordship in Council, we remarked that we should require further explanations of the causes which operated towards the great defalcation of Revenue in the above year, and that we should, on a future occasion, report thereon to your Lordship in Council.

88. We were, in reply, informed that your Lordship in Council would reserve your final judgment of the Settlement which had been formed by Lieutenant Colonel Macleod for Fusly 1213 until the result of our examination of the detailed information which we had required from the Collector should be communicated, and that in the meantime, your Lordship in Council would consider the Settlement of Fusly 1213 to be confirmed at Star Pagodas 7,86,065-44-56 including the Revenues of Cuddalore and Pondicherry.

89. The several points on which we required further and more specific information before we could be fully satisfied of the adequacy of the Settlement for Fusly 1213, are contained in a letter to Lieutenant Colonel Macleod under date the 5th October last, to which we beg leave to refer your Lordship. It is with concern we add that to this time we have not received any explanation from Lieutenant Colonel Macleod upon the subject.

90. We were lately informed by Lieutenant Colonel Macleod that the affairs of the minor Jaghirdar of Arnee appeared to be very ill managed by his mother, and by his uncle and father-in-law Nagojee Row, who was represented to be a man of intrigue and disreputable character. Colonel Macleod in consequence suggested that he might be permitted to recommend a proper person to fill the office of Manager; we were sensible that the situation of this Jaghirdar differed in some respects from that of other Tributaries, yet the grounds of distinction did not appear to be of a nature to preclude him, during his minority from the superintendence and protection of the Court of Wards. We deemed proper, however, previously to replying to Lieut. Colonel Macleod on the subject, to refer the point for the decision of your Lordship in Council.

To Government, Diary to Cons., 24th January.

91. We were lately informed that your Lordship in Council considered the representation of the Collector to manifest the expediency of the protection of the Court of Wards being extended to the concerns of the Jaghirdar of Arnee, and your Lordship had accordingly desired that the powers granted to us by Regulation V of 1804 may be exercised for that purpose.

From Government, in Cons., 15th February 1805.

92. Your Lordship in Council having been pleased to appoint Ernest William Fallofield, Esquire, to be Collector of the Revenues of Pondicherry and Cuddalore and their dependent villages, orders have lately been sent to Lieutenant Colonel Macleod for transferring those districts to the charge of Mr. Fallofield, together with the records relative thereto and the balance of cash.

Appointment of Mr. Fallofield Esq. to be Collector of Pondicherry and Cuddalore. From Government, in Cons., 7th February 1805, To Lieut. Colonel Macleod, in Diary Cons., 11th Feb.

93. We have taken this occasion to call the attention of Lieutenant Colonel Macleod to our orders of the 27th August last, for dividing the boundary villages of Trivandapuram into Estates, and to express our desire to receive from him if possible previous to the transfer, the information which may be necessary to settle the Revenue of those lands in perpetuity in order that the Estates may be sold before the commencement of the ensuing Fusly.

Respecting the Settlement of Cuddalore in permanency. Vide last Report, paragraph 289.

94. The following charges have been submitted by the Collector of this Division subsequently to the date of our last Report. Estimated Moyan Zabithah and General Charges for Fusly 1214 submitted to Government for sanction under date 31st ultimo.

Disbursements. From Major Macleod, in Cons., 22nd November 1804. To Government, Diary to Cons., 31st January 1805.

Moyan Zabithah Charges	...	...	...	40,956	12	72
General Charges	...	...	...	3,160	27	0
				44,116	39	72

TRICHINOPOLY.

95. Under date the 31st December we had the honor to submit to your Lordship in Council a letter from the Acting Collector in this District, giving cover to a Report of the Superintendent of Tank Repairs on the result of an examination into the practicability of following up a work projected and partly executed under the government of His Highness the late Nabob, with the view of providing a more ample supply of water for the purposes of cultivation in the eastern Talooks of Laulgoody and Illore.

Plan for improving the means of irrigation in this District. To Government, in Diary to Cons., 3rd January 1805. From Mr. Kinloch, in Cons., 29th November.

96. To these Talooks extends a large and important channel from the river Cauvery termed Perrivelli, which for the space of eight or ten miles from its source, irrigates the adjacent country through a variety of dependent branches, but although its course is continued many miles further eastward, it is so much exhausted by the drain which takes place, that the supply of water becomes scanty and precarious.

97. The plan, therefore, of the late Government to retrieve the stream where it begins to fail, by means of another channel from the Cauvery was well devised; but not having been undertaken upon scientific principles, obstacles arose which occasioned its being laid aside after a portion of nearly one-third of the extent of the proposed channel had been excavated.

98. By the survey of Captain Caldwell, it was ascertained that those obstacles might be removed by assuming a higher level for the source of supply and deviating in a slight degree from the track of the original projector. An estimate was drawn out by Captain Caldwell of the expense of completing the work, amounting to Star Pagodas 9,943-30-8, the disbursement of which we did not hesitate to recommend, as by calculation it was expected to be followed by an immediate increase of Revenue to the amount of Star Pagodas 2,489-16-70 independently of the advantages which might hereafter be derived from an extension of the canal, as noticed by Captain Caldwell in the last paragraph of his Report.

99. Your Lordship was pleased to acquiesce in our recommendation, and to authorize the execution of the proposed work at the expense above stated.

From Government, in Cons., 31st January 1805.

100. The following charges exclusive of those already noticed have been made by the Collector of this Division since the date of our last Report.

From Mr. Kinloch, in Cons., 11th October. To Government, Diary Cons., 25th October. From do. in Cons., 19th November. To Mr. Kinloch, Diary Cons., 26th November.

Additional establishment of Accountants to enable the Acting Collector to make out the Statements of the Ryotwar Settlement with greater facility, sanctioned by Government, under date 3rd November ... 732 37 64

From Mr. Kinloch, in Cons., 15th October. To Government, Diary Cons., 25th October. From do. in Cons., 19th November. To Mr. Kinloch, Diary Cons., 26th November.

Charges incurred under the orders of Government of the 15th October 1803 for the destruction of the Forts of Pallamcottah in the Woriole Pollam, sanctioned by Government on the 3rd November... 509 3 12

From Mr. Kinloch, in Cons., 18th October. To Government, Diary Cons., 25th October. From do. in Cons., 19th November. To Mr. Kinloch, Diary Cons., 26th November.

Charges incurred for the construction of five Ferry Boats, sanctioned by Government, under date 3rd November ... 1,073 23 40

From Mr. Kinloch, in Cons., 15th October. From do. do., 26th November. To Government, in Cons., 31st January 1805.

Estimated Moyan Zabithah and General Charges for Fusly 1214, submitted to Government for sanction under date 31st ultimo.

Moyan Zabithah Charges...	...	23,474	18	2
General Charges	...	95,949	36	58
		1,19,424	12	60

TANJORE.

101. Our last Report contained an account of the abuses discovered in the detailed administration of the Revenues of Tanjore, resulting from a collusive understanding between the Meerassidars and main body of the public servants of the Collector. It likewise mentioned the removal of Mr. Harris and his Assistants, Messrs. Cotton and Dacre, and the appointment of Mr. Wallace to the temporary management of the Province.

Measures which led to the removal of Mr. Collector Harris and his Assistants.

Re-appointment of the Senior Assistant Mr. Cotton.
From Government, in Cons.,
22nd October.

102. Your Lordship was soon afterwards pleased to re-appoint the Senior Assistant Mr. Cotton upon the ground of his merits, and of a recommendation to that effect from the Acting Collector.

To Government, in Diary
Cons., 13th December.
From Mr. Wallace, in Cons.,
22nd November.

103. Under date the 10th December, we had the honor to lay before your Lordship a letter from Mr. Wallace, reporting on the measures which had occupied his attention subsequently to his appointment.

104. The entire want of Kurnums in this Province was considered by Mr. Wallace as occasioning much difficulty in administering the Revenue. This subject accordingly engaged his earliest notice, and under all circumstances, he deemed it proper to invest with the office of Curnum the Naut Conicopolies, a class of servants hitherto employed and paid by the Meerassidars to keep their accounts. The establishment of a fund to defray their allowances, the Collector informed us would be the subject of a future communication, meanwhile we expressed to your Lordship a hope that the detailed explanations given by Mr. Wallace to the newly appointed Curnums of the duties and responsibility of the situation and their exclusive dependence on the Sircar, would tend to render their services efficient and to prevent them from forming any collusive or improper connection with their former Masters.

105. The Collector further represented the payment of Batta by the Ryots to Peons and other inferior public servants as having been the source of great abuses. He therefore abolished this undefined demand, whereby he estimated that the people would be relieved from an annual burden of 30,000 Pagodas. He informed us also that the projected change in the mode of administering the Revenues had enabled him to effect a considerable reduction in the Talook and Huzzoor Establishments to the amount he computed of 35,000 Pagodas annually.

106. Mr. Wallace next adverted to the management of the Sea Customs at the Ports of Nagore, Negapatam and Karical, and under a conviction that the office of Sea Customer was liable to much abuse in the hands of a native, he entrusted a Mr. Dormieux with the united charge of the Department at the abovementioned Ports, until your Lordship's orders should be received. Mr. Dormieux, with the permission of Government, accompanied General DeMeuron to Ceylon as Secretary to the Committee of Revenue, and was afterwards employed by the Governor Mr. North, who had given strong testimonies in his favor. Mr. Wallace also represented him as bearing an excellent character, and being in all respects well qualified for the charge committed to him. Under these circumstances, and in consideration of the present inadequate state of the Civil Establishment of servants, we recommended that Mr. Dormieux might be continued in charge upon such an allowance as your Lordship might be pleased to determine.

107. At the date of his letter, Mr. Wallace was occupied in preparing and arranging documents whereby to form a Village Settlement on which he expected to commence in a few days.

108. The measures adopted by Mr. Wallace for the purpose of establishing an efficient administration of the Revenues of Tanjore were approved by your Lordship, as was likewise the attention which he had shown to economy in the reduction of the Talook and Huzzoor establishments.

109. The circumstances stated by Mr. Wallace respecting the character and services of Mr. Dormieux induced your Lordship in Council to waive the consideration of the general impolicy of employing a foreigner in the collection of the Revenue, and your Lordship in Council

therefore authorized the Collector to entrust to the superintendence of that gentleman the collection of the Sea Customs at the Ports of Nagore, Negapatam and Karical.

110. Your Lordship in Council was pleased to augment the allowance granted to Mr. Dormieux to 30 Pagodas per month during the time he might discharge the duties of Sea Customer at the above Ports.

111. The proposals which had been received for renting the Farms of Saltpetre, Chank, Foreign and Country Arrack in this Province for the current Fusly were noticed in our last Report. Your Lordship has since confirmed the lease of these Farms to the highest bidders, and has expressed yourself well pleased at the augmentation of Revenue expected from the latter sources under the Regulations adopted on our recommendation for their management. Several of the Arrack Farmers having lately failed in their engagements, Mr. Wallace advertised for fresh proposals, whereby an increase of Revenue amounting to Star Pagodas 64-4-69, $\frac{1}{2}$ per month has in the aggregate been obtained.

112. Under date the 3rd November we submitted to your Lordship two letters from the Acting Collector, enclosing Reports from Captain Caldwell, Superintendent of Tank Repairs, relative to the execution of certain works to improve the irrigation of this Province.

113. By the first of these it was intended to afford to the Sheally and Cootalum Talook a larger and more certain supply of water by appropriating the surplus waters of the Maniar, which had hitherto run into the Coleroon, through two channels which it was now proposed to close up, for the purposes of cultivation in those Districts—the second work was the repair of the Punjeven yeri in the Sheally District.

114. The estimate made by the Superintendent of Tank Repairs for the execution of these works was as follows:

Expense of excavating channels and repairing sluices for securing a constant supply of water to Sheally and Cootalum	...	...	...	1,780	30	0
Repairing the Punjeven yeri	...	...	...	772	21	0
				2,553	9	0

From an estimate made by the Collector of the produce of the Sheally Talook for the four last years, he calculated the joint loss of Government and the inhabitants for the last Fusly, in comparison with Fusly 1210, owing to a deficient supply of water at Star Pagodas 47,000. The Punjeven yeri formerly watered 900 valies of paddy land, but from the decay of its sluices and channels at this time afforded a scanty supply to 600 valies only; hence the utility of Captain Caldwell's project appeared manifest, and we were induced to recommend for your Lordship's sanction the disbursement of the amount required to carry it into execution.

115. In consideration of the advantages which were expected to be derived from the repairs and improvements above described, your Lordship in Council was pleased to authorize the disbursement in the execution of those works of the sum estimated as necessary to complete them.

116. We had lately the satisfaction to be informed by Mr. Wallace that he has hopes of recovering a very considerable portion of the embezzlements committed by the Sirkar servants on the Revenue of this Province; the portion realized up to the 31st December amounted to Star Pagodas 69,816-0-0 as reported in our letter to your Lordship of the 11th instant.

117. The following charges exclusive of those already noticed have been submitted by the Collector since the date of our last Report.

Disbursements.				
From Mr. Wallace, in Cons., 5th November.	Charge for the purchase of stationery owing to unavoidable delay in complying with the indents of the Collectors, sanctioned by Government, under date 8th December.	50	35	40
To Government, Diary Cons., 29th November.				
From do. in Cons., 13th December.				
To Mr. Wallace, Diary Cons., 20th December.				
	Additional Taccavy distributed to the inhabitants whose talooks had suffered considerably from drought in the last year, sanctioned by Government, under date 2nd instant	10,422	27	27
From Mr. Wallace, in Cons., 13th December.				
To Government, Diary Cons., 24th January 1805.				
	Monthly Pension continued to the family of the late Mr. Swausiger, formerly clerk to the Nagore Court, sanctioned by Government, under date 30th December	10	0	0
From Mr. Wallace, in Cons., 26th November.				
To Government, Diary Cons., 13th December.				
From do. in Cons., 21st January.				
To Mr. Wallace, in Diary Cons., 24th January 1805.				

ZILLAH RAMNAD, DINDIGUL AND MADURA.

118. Our detailed Report on the permanent settlement of the District of Dindigul was under the consideration of your Lordship in Council at the date of the last Despatch, and your Lordship's reply was communicated to us on the 24th October following.

119. In discussing the subject of the permanent settlement of Dindigul, your Lordship in Council observed with satisfaction the advantages which resulted from the previous establishment of a detailed money assessment on the foundation of an actual Survey of the lands. The various rates of assessment prevailing in the District being suited to the different qualities of the soil, and being confirmed by the experience of several years, under the administration of Mr. Hurdis, during which time the Revenue of the District progressively increased in a degree unequalled in any of the other acquisitions of this Government, afforded reason, in the opinion of your Lordship in Council, to conclude that its existing resources had been ascertained with the greatest accuracy, and your Lordship in Council considered the comprehensive and minute information which had been furnished by Mr. Hurdis to form a sure foundation on which the amount of the permanent Revenue might be determined.

120. The principles by which we were guided in the application of the materials furnished by Mr. Hurdis, appeared to your Lordship in Council to be conformable to the spirit of the instructions which had been prescribed for the formation of the permanent settlement, and under these impressions, your Lordship observed that you should proceed with confidence to pass orders on the particular subjects which required attention.

121. With respect to the alienations which had been hitherto appropriated for the support of the Village Sibbendy, and which were under a misapprehension of the general instructions, included with the aggregate assets of the Zemindaries, your Lordship in Council entirely approved our rejection of them from the amount of the permanent rent.

122. The abolition of the personal and professional taxes enumerated in the 33d paragraph of our letter under the head of Soornadayem, being conformable to the principles of the permanent settlement, your Lordship in Council resolved that they should be abolished, and desired that this resolution should be promulgated for general information on the occasion of disposing of the Estates in perpetuity.

123. The remainder of the items composing the head of Soornadayem appearing to be more of the nature of rents than of taxes, your Lordship in Council concurred with us in the propriety of their being continued on their present footing.

124. Your Lordship in Council observing that the assessment proposed by the late Collector was considered by us to be too high in proportion to the full value of the Zemindaries, entirely approved the principle on which we recommended a reduction for the purpose of leaving to the Zemindars such reasonable profit, as might secure them against failure in the discharge of their engagements with adequate means for their support.

125. Your Lordship in Council therefore confirmed in perpetuity the settlement which we recommended for the Zemindaries of the Province of Dindigul.

126. Although the general habits of the Poligars are adverse to the advancement of agriculture and of industry, and the immediate improvement of the Zemindaries formed from the Pollams might therefore be expected to result from the transfer of the lands to persons habituated to the pursuits of husbandry, your Lordship in Council could not consider it just or expedient under the hope of such a contingent advantage that any of the Poligars should be excluded from their family possessions, even though it might be found practicable to obtain their acquiescence in that measure. The arguments stated by the Board in favor of the re-establishment of the Poligars in their Pollams, were, in the opinion of your Lordship in Council, more conformable to those liberal principles which dictate the extension of the benefits of the permanent system to all descriptions of the native subjects of this Government; and it would therefore, your Lordship observed, be proper, however irregular the conduct of the Poligars might in many instances have been found, that an opportunity should now be offered to them of reforming their habits of life, and of becoming reconciled, under the advantages of the permanent settlement to the peaceful pursuits of industry.

127. Under the circumstances which we stated regarding the apparent over assessment of the Pollams of Madoor and Shokumputty, your Lordship in Council did not consider the existence of an unliquidated demand which had accumulated previously to their sequestration by the Company to weaken the title of the Poligars to the restitution of their Pollams; and your Lordship accordingly authorized the offer of their lands on the terms of the permanent settlement as recommended by us, and desired that the outstanding balance of Star Pagodas 2,706-35-43 must be relinquished.

128. Your Lordship in Council was disposed on the occasion of establishing a system of permanent security in the Province of Dindigul to consider the submission of the Poligar of Nellacottah and his subsequent good conduct, to be such an atonement for his offence in endeavouring forcibly to re-instate himself in his Pollam, as to enable your Lordship to restore him to the possession of his property under circumstances which might be expected to preclude a repetition of similar proceedings.

129. With this impression your Lordship in Council resolved to confirm the Pollam of Nellacottah as divided into Estates to Golapah Naig on Zemindary tenure at the rates recommended by us.

130. Your Lordship in Council concurred in the propriety of retaining the Hill Estates in the hands of Government, and desired that the Collector might be instructed to conclude engagements with the head inhabitants for the rent on the principle which had been obtained in the Zillah of Salem.

131. In conformity to the foregoing resolutions, your Lordship in Council desired that we would issue instructions for the sale of the Zemindaries of Dindigul which had been formed from the Government lands and the forfeited Pollams, at the earliest practicable period;

and that we would direct the Collector to transfer to the respective Poligars such of the sequestered Pollams as were to be restored, namely, the Pollams of Yerracotah, Madoor, Shocumputty Pulliapah, Naigoor, Sundoor and Nellacottah, and to transmit an account of the collections from the Pollams since the date of their sequestration, in order that the excess above the demand of Government might be restored to the Poligars on the principle observed in regard to the Poligars of Ramnad.

132. Your Lordship in Council entirely concurred in the commendation which we recorded on the conduct of Mr. Hurdis during his management in the Province of Dindigul. The continued success of that gentleman's administration during a period of seven years, and the unqualified improvement of the public Revenue under his superintendence were regarded by your Lordship in Council as the most convincing evidence of the attention bestowed by Mr. Hurdis to the interests of the country and of the inhabitants placed under his protection; while it appeared to your Lordship that the documents connected with the formation of the permanent settlement of Dindigul which we had submitted for your consideration, furnished a more accurate explanation of the principles of that arrangement, than had almost on any similar occasion been brought under your Lordship's notice, and exhibited the strongest proof of zeal and talents in the execution of the important duties which had been confided to that gentleman.

Sale of the Estates advertised.
To Mr. Parish, in Diary Cons., 12th Nov.
From Mr. Parish, in Cons., 29th Nov.
To do., Diary Cons., 3rd Decr.
Advertisement, Diary Cons., 3rd Decr.

133. Our orders on the several points connected with the permanent settlement of Dindigul were duly transmitted to Mr. Parish, and the sale of the Estates was advertised to commence on the 2nd ultimo. The result has not yet been reported to us by the Collector.

134. We refer your Lordship to our last Report for the opinion we expressed with respect to the ill effects which had resulted in the Province of Dindigul from uniting the Revenue office of Monigar to the personal influence of the head inhabitants, or Nautamears and Sherogars of the villages in that Province, a class of men who it appeared had materially assisted Letchmana Naick in his attempt to disturb the tranquillity of Veerapatchee. The suggestion of exonerating these men in future from all Revenue duty in the districts not included in the permanent settlement was approved, the introduction of that system would, however, your Lordship observed, rendered the adoption of any temporary measure for the correction of the evil unnecessary.

135. Under date the 26th November, we forwarded to your Lordship a letter from Mr. Parish, accompanied by lists of the Forts and strongholds in Dindigul and Madura showing the estimated expense of demolishing them. Those situated in the Pollams the Collector proposed should be destroyed by the Poligars, but the expense of demolishing those situated in the Havelly lands, we observed, would fall to be borne by Government. Mr. Parish adverted to the discussion which formerly took place relative to the demolition of Forts in Tinnevely, and being unable personally to superintend the execution, recommended that a professional person might be employed.

136. The expense of destroying the Forts and strongholds in the Havelly lands of Dindigul and Madura was estimated at Star Pagodas 4,900-22-44, and the expense for the same purpose in the numerous Forts in the Pollams of Dindigul, Manapara and Madura at Star Pagodas 10,617-41-25; if it were considered expedient that those Forts should be demolished, we requested to be informed whether it was your Lordship's pleasure that the Poligars should, at their own expense, destroy the Forts within their respective Pollams.

137. Your Lordship in Council was pleased to resolve that the whole of these Forts should be destroyed at the public expense; and your Lordship informed us that conditional instructions would be issued to the Officer Commanding the Southern Division of the Army for carrying this resolution into immediate effect.

138. Your Lordship in Council desired that the workmen required for the demolition of these places of strength might be supplied and paid under the orders of the Collector.

139. The following charges exclusive of those already noticed have been submitted by the Collector of this Zillah subsequently to the date of our last Report.

From Mr. Parish, in Cons., 8th November.	Extra charges incurred during the disturbances in Veerapatchee,	
To Government, Diary Cons., 29th November.	Star Pagodas	177 27 11
From do. in Cons., 13th December.	And for the maintenance of 300 additional Sibbendy Peons employed under the authority of Government as already above quoted for preserving the peace in this Pollam	394 24 54½
To Mr. Parish, Diary Cons., 20th December.	Sanctioned by Government on the 8th December.	572 9 65½

From Mr. Parish, in Cons., 22nd November.	Disbursement on account of the Tanks repairs... ..	5,499 17 61
To Government, Diary to Cons., 13th December.	and for Taccavy... ..	9,382 25 68
From do. in Cons., 21st January.	Sanctioned by Government, under date 30th December.	14,882 1 49
To Mr. Parish, Diary to Cons., 24th January 1805.		

Amount of Yeomahs payable monthly in the Madura District, sanctioned by Government, under date 30th December	224 35 65
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From Mr. Parish, in Cons., 15th November.	Estimated Moyen Zabithah and General Charges for Fusly 1214, submitted to Government, for sanction, under date 31st ultimo.	
From do. do. 26th Nov.	Moyen Zabithah Charges	29,200 26 28
To Government, in Cons., 31st Jan. 1805.	General Charges	58,474 17 49
		87,675 2 37

TINNEVELLY.

140. In this District little out of the usual course of duty has occurred since the date of our last Report.

141. Having been informed by the Collector, that the Pearl Banks at Tutacorin were supposed to be in a state that would admit of their being fished with advantage to the Revenue, we directed him to make an inspection of them, and report to us the result.

142. Under date the 23rd ultimo, we had the honor to transmit to your Lordship Mr. Cochrane's letter in reply, accompanied by a statement of the produce of 1,366 Oysters taken from a bank denominated the Klati Paar, the only one which had been found in a proper state to be fished. Of nine other banks which were inspected, no Oysters of any description were

found excepting the Toolayeram Paar, on which they had not arrived at maturity; but the Collector informed us from the Reports of the divers, that the Oysters were collected on this Bank, which is the most considerable of the whole in such quantities as at the expiration of three years would afford a fishery for about 250 boats for 30 days.

143. The result of the inspection of the Klati Paar being in all respects favorable, and it being also stated that unless this bank were fished in the course of the present season, it was probable that the whole produce might be lost; we anticipated the concurrence of your Lordship in Council, and desired the Collector to publish the necessary advertisement for renting the Fishery, and to transmit a list of the proposals made to him in consequence, to be compared with such as might be received at the Presidency. At the same time we directed the Collector, in case no adequate offer were made to rent the Boats separately in preference to conducting the whole Fishery by Aumance on the Company's account, but, if absolutely necessary, we permitted him to resort to the latter mode of management.

144. We have lately with your Lordship's authority notified by an advertisement in the Government Gazette that Proposals for renting the Fishery will be received at the Collector's Cutcherry until the 1st, and at our office until the 5th of the ensuing month.

Disbursements.

From Mr. Cochrane, in Cons.,
11th October.
To Government, Diary to
Cons., 25th October.
From do. in Cons., 19th
November.
To Mr. Cochrane, Diary
Cons., do.

Re-payment of the advance made by Colonel
Dyce for the maintenance of the family of the late
Poligar of Panjalumcourcey, sanctioned by Govern-
ment, under date 3rd November

65 11 0

From Mr. Cochrane, in
Cons., 14th January.
To do, Diary to Cons., 21st
January 1865.

Charges incurred in inspecting the Pearl Banks
at Tutacurin, sanctioned by the Board, under date
18th ultimo

14 15 30½

From Mr. Cochrane, in Cons.,
13th August.
To Government, in Cons.,
31st January 1865.

Estimated Moyan Zabithah and General Charges
for Fusly 1214, submitted to Government for sanction
under date 31st ultimo.

Moyan Zabithah Charges ... 43,459 28 39

General Charges 31,719 2 75

75,178 31 34

COIMBATORE.

146. The two Divisions of Coimbatore have lately been united under Mr. William Garrow.
From Government, in Cons.,
26th November. No other circumstance requiring particular mention has occurred since
the date of our last Report.

147. The following Charges have been submitted by the Collectors of the Northern and
Southern Divisions of Coimbatore subsequently to the date of our
last Report.

Estimated Moyan Zabithah and General Charges for Fusly 1214, submitted to Government
for sanction under date 31st ultimo.

NORTHERN DIVISION.

Moyan Zabithah Charges...	...	...	...	...	20,641 24 24
General do	...	...	...	...	62,903 7 5
					<u>83,544 31 29</u>

SOUTHERN DIVISION.

Moyan Zabithah Charges ...	...	...	...	...	21,895 0 24
General do	...	...	...	...	34,423 11 24
					<u>56,318 11 48</u>

CANARA.

148. In the two Divisions of Canara there are few subjects that require to be brought under particular notice.

NORTHERN DIVISION.
Disturbances in the Ankala
District.
To Government, Diary to
Cons., 29th November.
From Mr. A. Reid, in Cons.,
26th November.

149. On the 26th November, we submitted to your Lordship in Council a letter from the Collector in the Northern Division reporting that a partial insurrection had taken place in the Ankala District, and that the persons concerned therein had committed various enormities on the peaceable inhabitants.

From Mr. A. Reid, in Cons.,
13th December.
Do. do. 27th Dec.
To Government, Diary
Cons., 3rd January.
From Government, in Cons.,
21st January.

150. We shall not recapitulate the measures adopted for securing the banditti, it being sufficient for us to observe that this object was successfully and speedily accomplished, and the conduct of Mr. Read received the approbation of your Lordship in Council.

151. The Collector in the Southern Division having applied to us in regard to the disposal of a 6 per cent. Bond of the Bombay Government for Rupees 32,750 belonging to the Estate of the late Vettel Hegada, and which remained in the Collector's hands after discharging the claims of the creditors, we referred the subject to your Lordship in Council, and conformably with the orders passed in consequence, the Bond has been sold, and the amount deposited in the Treasury at Bombay, as reported in our letter to your Lordship in Council of the 11th instant.

152. The following charges have been submitted by the Collectors of the Northern and Southern Divisions of Canara, subsequently to the date of our last Report.

NORTHERN DIVISION OF CANARA.

From Mr. A. Reid, Cons., 26th
November.
To Government, Diary
Cons., 13th December.
From do. Cons., 21st Jan.
To Mr. Reid, Diary Cons.,
24th Jan., 1865.

Various small charges as hereunder stated,
sanctioned by Government on the 30th December,
viz:—

Presents for encouraging the growth of Sandal	121 30 60
Charge for transportation of Hemp and Ghoomotoo seed	12 0 0
Batta to a Prisoner	17 11 8
Do. to a party employed in escorting Prisoners to Seringapatam	19 24 42
	<u>170 24 30</u>
Charges for re-building the Custom House at Cundapur, sanctioned by the Board on the 30th ultimo	15 0 0

Estimated Moyen Zabithah and General Charges for Fusly 1214, submitted to Government for sanction under date 31st ultimo.

Moyen Zabithah Charges	...	...	...	...	18,962 0 48	
General, do.	do.	...	...	...	40,777 13 40	59,739 14 8

SOUTHERN DIVISION OF CANARA.

Amount stolen from the Cash Chest and authorized by the Board under date 13th October to be brought to account 12 25 57½

Estimated Moyen Zabithah and General Charges for Fusly 1214, submitted to Government for sanction under date 31st ultimo.

Moyen Zabithah Charges	...	...	...	...	19,486 24 53	
General do.					496 1 2	69,122 25 55

MALABAR.

153. In our last Despatch, we noticed a Report from the Principal Collector in Malabar, embracing various subjects connected with the administration of the Province for the expired Fusly.

154. Your Lordship, in reply, under date the 27th October, expressed your approbation of the perseverance and judgment displayed by Mr. Warden towards re-establishing the authority of Government in the Province, and your Lordship recorded your satisfaction at the amount of the collections within the year, which, including recovered Balances was Star Pagodas 6,65,134-21-8.

155. Your Lordship in Council observed with regret that the Rajah of Cochin continued to manifest a refractory spirit, and expressed an intention to endeavour to admonish him to a better sense of his duty.

156. Under the explanation which was stated respecting the ravages committed by the rebels in the plantation at Rhandaterra, your Lordship in Council could only consider Mr. Brown as entitled to remission to the extent of the actual loss of Revenue sustained by him, being 183 Pagodas, and your Lordship accordingly desired that the Principal Collector might be instructed to receive the remainder of the assessment on the lands held by Mr. Brown.

157. Your Lordship in Council reserved your consideration of the acquisitions of private property which appeared to have been made by Mr. Brown in opposition to the Regulations of Government, until we should have submitted the further information required from the Principal Collector on that subject.

158. On our recommendation your Lordship in Council was pleased to remit the balance of Star Pagodas 15,660 outstanding against the District of Cotiote, which was stated to have been so much impoverished by the rebellion as to be incapable of paying the assessment.

159. Your Lordship in Council approved the suggestion of the Principal Collector for defining the conditions under which the Malikana of the Rajahs of Malabar was confirmed to them, by the mutual interchange of written instruments between them and the Principal Collector on the part of Government, and desired that the form of the proposed engagement might be submitted for your confirmation.

To Mr. Warden, in Diary
Cons., 22nd November.

160. The communication of your Lordship's orders was duly made to Mr. Warden, but his answer thereto has not been yet received.

161. In our letter of the 31st December, we submitted to your Lordship the draft of an Agreement which the Principal Collector proposed to conclude with a Mr. Stalker Sayer for the construction of three Bridges over Rivers which intersect the high road between Cannanore and Tellicherry, and of a fourth to facilitate the communication between the latter place and Caliole. The great utility of these works in every point of view was evident, and it remained for your Lordship's consideration whether the expense of executing them should be defrayed by advances from the Treasury, or by granting a lease to Mr. Sayer of the tolls for five years, according to the terms of the proposed contract; the former suggestion appeared to us to be the more advisable.

162. Your Lordship in Council concurred in our opinion that public works of this nature should be executed at the immediate charge of Government, and in conformity with your Lordship's orders, we have directed Mr. Warden to construct the four Bridges at the public expense.

163. The Principal Collector lately represented to us that much inconvenience was experienced in consequence of a scarcity of the smaller coins, and having been applied to for permission to coin silver Veray Fanams from Bullion to be brought from Bombay, he recommended that authority might be granted him to open the Mint at Tellicherry for that purpose, under the usual seignorage of 1 per cent. to the Government.

164. We were aware of the orders contained, in a letter from the Secretary to Government, under date 30th October 1802, for discontinuing the coinage of Bullion in Tanjore, but as those orders were apparently issued under the expectation that a general coinage would be established at an early period, we did not consider ourselves thereby restricted from submitting the proposition from Mr. Warden to your Lordship in Council.

165. Your Lordship has in consequence been pleased to authorize the Principal Collector to open the Mint at Tellicherry for the coinage of silver Veray Fanams in order to relieve the inconvenience stated to be experienced by the inhabitants of the Province from the deficiency of small coins; but your Lordship has deemed it expedient to desire that the coinage may be limited to the quantity necessary for the accomplishment of this object.

166. Our letter to your Lordship in Council under date the 31st December contains the explanation of the Principal Collector concerning a reference made to your Lordship by the Resident at Travancore relative to obstructions alleged to have been experienced in the fulfilment of a contract entered into with the Rajah for the supply of a quantity of Timber required by the Government of Bombay. It likewise contains our sentiments in reference to a correspondence which took place between the Resident and the Assistant Collector in charge of Cochin, and in answer to which we have been informed that your Lordship in Council will communicate to Lieutenant Colonel Macaulay the sentiments of Government respecting the general control of affairs in Malabar for the purpose of preventing any unnecessary interference with the duties of the Principal Collector.

167. The following charges have been submitted by the Principal Collector in Malabar subsequently to the date of our last Report.

Disbursements.					
From Mr. Warden, in Cons., 6th December.	Increase of allowance to Mr. Ley, the Master Attendant at Calicut, for the maintenance of his establishment to Star Pagodas per month ...	...	39	18	0
To Government, Diary Cons., 24th January.					
From Government, in Cons., 15th February 1805.	And for repairing the Port Boat at Calicut, sanctioned by Government, under date 2nd instapt.		100	0	0
From Mr. Warden, in Cons., 6th December.	Estimated Moyen Zabithah and General Charges for Fusly 1214, submitted to Government for sanction, under date 31st ultimo.				
To Government, in Cons., 31st January 1805.					
	Moyen Zabithah Charges ...	31,306	6	36	
	General do. ...	1,23,499	26	8	
					1,59,805 32 44

ISLAND OF SERINGAPATAM.

168. Under this head we have merely to state the charges submitted for sanction since the date of the last Despatch.

Estimated Moyen Zabithah and General Charges for Fusly 1213 submitted to Government for sanction under date 31st ultimo.

Moyen Zabithah Charges ...	...	...	2,539	33	66
General Charges ...	...	...	109	25	4
					2,649 16 70

PRESIDENCY.

169. The General Jummabundy Statement of the several sources of Revenue under charge of the Collector of Madras for Fusly 1213 amounted to Star Pagodas 1,29,133-0-60, being Pagodas 4,612-23-56 less than the Revenue of the preceding year. The causes of this diminution were explained in our last Report, and the Jummabundy has since received the confirmation of your Lordship in Council.

170. Under date the 24th November, your Lordship in Council transmitted to us the copy of a letter from the Company's Solicitor relative to a suit which had been commenced against the Honorable Basil Cochrane for the purpose of ejecting him from the possession of the ground adjoining to his buildings on the Sea Beach near the Custom House, and which the Solicitor had been directed to defend, as the property was purchased by Mr. Cochrane from the Company.

171. In consequence of the Solicitor's Report, it was deemed advisable to conclude an arrangement with the Mahomedan Proprietors of the ground in dispute, who had agreed to relinquish it on certain conditions, one of which was that the adjoining spot of ground belonging to them and formerly occupied as a burying ground, and another spot subsequently appropriated to that use beyond the Black Town wall should be confirmed to them by Grants from the Company, and your Lordship in Council accordingly desired that the Collector of Madras should be directed to submit plans of the ground for that purpose, and also instructed to pay to the Company's Solicitor the sum of Star Pagodas 4,520, which, under that arrangement, it had become necessary to restore to the Mahomedan Proprietors of the ground relinquished to the Honorable Basil Cochrane.

To Mr. Ogilvie, in Diary to Cons., 3rd December.

172. Your Lordship's orders on this subject were in due course communicated to the Collector.

173. In consequence of difficulties having occurred to prevent the exchange of property between Government and the Proprietors of houses in the Fort, according to the plan which had been proposed, your Lordship in Council deemed it expedient that the lands belonging to Government between the Marine Yard and Esplanade should be otherwise disposed of, and authorized us to sell those lands on the most advantageous terms to be obtained.

174. We have accordingly called on the Collector of Madras to suggest to us the mode in which it would be most advisable to dispose of the lands, either by inviting proposals of purchase or by public auction, and we desired that he would at the same time afford such remarks and explanations as he might consider the subject to require. His answer to those orders has not yet been received.

Claim of the Pullaveram Zemindar on account of gravel taken from his Estate for the repair of the public roads. From Government, in Cons., 20th September. To Mr. Ogilvie, in Diary to Cons., 24th September. From Mr. Ogilvie, in Cons., 8th October.

175. In consequence of directions from your Lordship in Council, under date the 8th September, we called on the Collector of Madras to state whether, within the range of his Collectorate, there were any pits on public ground from which gravel could be supplied for repairing the roads, and we were informed in reply that no gravel was procurable within the limits of the Home farms.

176. Your Lordship having required our sentiments respecting the demand for payment made by the Zemindar of Pullaveram for gravel dug by the orders of the Military Board in his Zemindary, we observed to your Lordship that as the right in the soil formerly possessed by the Sircar had, under the terms of the permanent assessment been transferred to the Zemindar, Taki Hussein Khan appeared entitled to derive every possible benefit from his estate, and consequently to make the demand objected to by the Military Board. We added that if this right were questioned, the proper authority to decide on the subject would be the Zillah Court at Chingleput.

177. Your Lordship informed us in reply that as there could be no doubt of the right of the Zemindars to derive every legal benefit from their lands, instructions would be issued to the Military Board to discharge the amount of the demand made by the Zemindar of Pullaveram for the gravel taken from his estate for the use of the public works.

178. The following charges exclusive of those already noticed have been submitted by the Collector of Madras subsequently to the date of our last Report.

Disbursements.

From Mr. Ogilvie, in Cons., 8th October.

To do., in Diary Cons., 15th October.

From do. in Cons., 29th November.

To Government, in Cons., 31st January 1805.

Estimated Moyen Zabithah and General Charges for Fusly 1214 submitted to Government for sanction under date 31st ultimo.

Moyen Zabithah Charges...	...	5,839	36	73
General Charges	...	810	34	67
				6,650 26 60

GOVERNMENT CUSTOMS.

179. In the department of the Collector of Government Customs nothing has taken place since the date of our last Report that requires to be brought to particular notice. We have merely to state that your Lordship in Council has considered it to be inexpedient to purchase the building represented by the Collector of Customs as necessary for the purpose of a Land Custom House, informing us that your final resolution on this subject would be communicated at a future period.

Respecting accommodation for the Land Customs Department. Vide last Report, Paras. 499 to 504.
From Government, in Cons., 19th November.

180. The following charges have been submitted by the Collector of Government Customs subsequently to the date of our last Report.

From Mr. Balfour, in Cons., 31st December. To Government, Diary to Cons., 31st January 1805.	Estimated Moyon Zabitha for Fusly 1214, submitted to Government for sanction under date 31st ultimo	13,134 26 0
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GENERAL SUBJECTS.

Division of the country into Zillahs, and Establishment of Courts of Judicature.

181. Under date the 10th November, we had the honor to receive from your Lordship in Council an extract of a letter from the Governor General in Council, authorizing and directing the Establishment of Courts of Judicature in all the Provinces subject to this Presidency.

From Government, in Cons., 19th November.

182. Your Lordship in Council having in consequence resolved that the new form of Government should be established at as early a period as might be practicable, was pleased to direct us to prepare and submit for your consideration an arrangement for the division of the Districts not yet permanently settled into Zillahs, comprizing an annual Revenue of from three to five lacs of Pagodas, and to exercise our discretion where local circumstances might require a modification of that scale of distribution.

183. The system of Revenue management, which it was deemed expedient to introduce in the Ceded Provinces of Oude, on the Establishment of the new form of government in those Provinces, being fully explained in the letter from the Supreme Government, and in the Regulation XXVII of 1803 of the Bengal Code, your Lordship in Council considered it sufficient to refer us to the extract of the letter and to the printed copy of the Regulation which was enclosed for our information.

184. Your Lordship in Council desired that we would adopt the principle established in these papers as our guide in framing a Regulation for the future administration of the Revenues of the Districts not yet settled in perpetuity, but your Lordship in Council left it for us to propose any amendments or modifications which local experience or usage might appear to require, consistently with the basis of the Regulation of Oude.

185. In pursuance of these instructions we drew up an outline of a Regulation, and being desirous to afford to the system about to be introduced every benefit desirable from the knowledge and experience of the Revenue Officers under our authority, we prepared a letter to be transmitted to the Collectors in those Districts where the Regulation is to have effect, desiring they would point out such parts as from local peculiarities or otherwise might appear to require alteration, and we hoped, with the advantage of their suggestions to render the Regulation as complete as possible previously to our laying it before your Lordship in Council.

In Cons., 27th December.
In Cons., 27th December.

186. Having, however, received a message through our Secretary, expressing your Lordship's wish to be furnished with the proposed Regulation and Letter of Instructions to the Collectors, they were submitted accordingly.

In Cons., 10th December.
To Government, in Cons., 27th December.

187. Referring your Lordship to the Letter and Regulation above mentioned, which have been duly circulated to the Collectors, we shall here only state the alterations proposed by us in the Oude Regulations, and the authority under which we considered ourselves justified in making them.

188. The provisions of the Oude Regulations are, that a settlement shall be formed in the first instance with the Zemindars, Talookdars, or other Proprietors of land, for a term of three years; that where actual Proprietors decline entering into engagements, or where there are no Proprietors, a settlement shall be formed with the Mokuddums, or Purdhans of each Village, and that where it may not be possible to form settlements of the description above noticed, engagements shall be entered into with all the ryots, stipulating for a division of the crop at fixed rates according to the varieties of the soil.

189. His Excellency the Governor General in Council, in a letter dated 10th July last, observes that the assessment and collections of the Revenues in the Districts subject to this Presidency, which have not been permanently assessed, may be conducted, "under whatever plan the circumstances of the several Districts may render advisable, and expresses his conviction that in default of actual Proprietors, it would be proper to form the lands into Estates and dispose of them to persons who would attend to their cultivation." Under the authority given us by your Lordship, we considered ourselves at liberty to modify the Oude Regulations in such manner as we deemed expedient to render them applicable to the mode of Revenue management obtaining in the territories under this Presidency; we however, adhered to the leading principle, that of forming a general rent for a term of years, though we provided also for the several modes of assessment now in use should recourse to any of them be necessary.

190. The provisions of our Regulation are:—That the lands shall be rented out in the first instance to the Zemindars or other actual proprietors for a fixed term of years.

That, the Khas or Government lands shall be divided into leasehold Estates, and the leases disposed of at public auction to the highest bidders and to be transferable. The purchasers to be on the same footing for the period of their rent as permanent proprietors.

That, in case there are no proprietors, and it may not be possible to dispose of the Khas lands as divided into estates, a Ryotwari Settlement shall be formed with the actual cultivators stipulating for a money payment in commutation of the Sircar share of the crop.

That, should the preceding modes of assessment, from whatever causes be impracticable, a settlement shall be formed with the head inhabitants or principal cultivators for each village.

That, lastly, should it be found impossible to collect the dues of Government in any other mode, the lands shall be kept under Aumane and the Sircar share received in grain.

191. The modifications of the Oude system, which, under the cursory view we were able to take of the subject, we considered requisite, are shown by the foregoing recapitulation; no other change has been proposed except with regard to the Tahsildar whose duties and responsibility as applicable to the Territories under your Lordship's government seemed to require, being more circumscribed. Such parts of the Oude Regulations as are already provided for by existing Laws have been omitted.

192. We shall hereafter have to address your Lordship more fully on this important subject, so soon as the replies of the several Collectors to our letter of instructions shall be received.

SALT.

193. The considerations by which we were induced to propose a Regulation for improving the Revenue derived from Salt, by levying a duty on the sale, in preference to a monopoly and exclusive manufacture are stated in our last Report. Your Lordship, however, was pleased to inform us in reply, that the introduction of a monopoly of Salt on the part of the Company, on the principle established in Bengal having been prescribed by the orders of the Supreme Government, it would be proper that the proposed Regulation for managing that branch of Revenue on the Coast should be framed conformably to that principle, and your Lordship therefore desired that the Draft submitted by us might be modified accordingly.

194. In compliance with these orders, we have lately transmitted a modified Draft of the Sudder Adalat as prescribed by the Regulations. We at the same time took occasion to address your Lordship at considerable length, in explanation of the sentiments with which we had before proposed the levy of a duty on the sale of Salt in preference to a Monopoly. We endeavoured to show that far from having been inattentive to the injunctions of the Governor General in Council, we had been actuated by a desire of fulfilling His Excellency's intentions by a scrupulous regard for the preservation of private rights under the permanent settlement by recommending the system which in our minds would unite the interests of Government and its subjects, in affording encouragement to industry, securing the greatest possible freedom of traffic in the article of Salt, and providing an augmentation of Revenue to an extent equal to that which might be expected from a Monopoly and at a considerable saving of the expense which would be incurred under that system. For the particulars of our reasoning on this subject, we request a reference to the letter itself as noted in the margin.

195. Our deliberations having occurred at a time when Mr. Falconer was prevented by indisposition from attending, he recorded a Minute on the occasion which was forwarded with a few remarks from us to your Lordship in Council, and differing from the opinions of the Board. On this last letter Mr. Falconer has made some observations, which are entered in our Proceedings of the 14th instant.

APPREHENSION OF A SCARCITY OF GRAIN.

196. Under date the 27th December, we received information of a general failure of the crops in the Southern Division of Arcot from want of rain, and we soon after received intelligence that the calamity had extended, though not in an equal degree to most of the Southern Provinces.

197. Without unnecessarily occupying your Lordship's time by a detail of the correspondence which took place on this subject, it is sufficient for us to state that the favorable change of season occasioned by a subsequent fall of rain in some of the Southern Districts, added to the exertions made by individuals for the purpose of procuring supplies of Grain from the Districts which had not suffered by the drought, induced your Lordship, under date the 2nd instant, to inform us that all further interference on the part of Government with the view of relieving the apprehension which had existed of a scarcity of Grain was considered to be unnecessary.

From Lieutenant Colonel Macleod, Cons., 31st December.
From Mr. Wallace, in Cons., 31st December.
To the Chief Secretary to Government, Diary to Cons., 3rd January.
From do. in Cons., 3rd do.
Circular Letter to the Southern Collectors and Ceded Districts, Diary Cons., 7th Jany.
From the Chief Secretary to Govt., in Cons., 7th Jany.
Circular to the Northern Collectors and Nellore, Diary Cons., 7th January.
To Mr. Wallace, Diary Cons., 7th January.
From Mr. Kinlock, in Cons., 7th January.
From the Chief Secretary to Government, Diary Cons., 14th January.
Letter to the Collectors, in Zillahs Vizagapatam and Rajahmundry, Diary Cons., 14th do.
From Mr. Coleman, in Cons., 21st January.
From Mr. Cochrane, in Cons., 21st do.
To do., Diary Cons., 24th do.
To Mr. Travers, in Cons., 24th January.
To Mr. Wilson, in Cons., 24th January.
Do. do., 24th do.
To do. Diary Cons., 31st do.
From Mr. Wallace, in Cons., 28th January.
To the Chief Secretary to Government, Diary Cons., 31st January.
From Mr. Churchill, in Cons., 31st January.
Do. do., 31st Jany.
To do., Diary to Cons., 7th February.
To the Chief Secretary to Government, Diary Cons., 7th February.
From Mr. Secretary Greenway, in Diary Cons., 11th February.
To Mr. Travers, Diary to Cons., 11th February.
From Mr. Wilson, in Cons., 31st January.
To Mr. Mackenzie, Diary Cons., 10th February.
To Mr. Churchill and Mr. Craufurd, Diary Cons., 11th February.
From Mr. Wilson, in Cons., 14th February.
To the Chief Secretary to Government, Diary Cons., 15th February.

198. The several letters which passed on the foregoing occasion are entered in the margin for the sake of reference.

ESTABLISHMENT OF A COURT OF WARDS.

199. Under date the 1st July 1803, we submitted to Government the Draft of a Regulation which we had prepared for constituting the Board of Revenue a Court of Wards with powers to superintend and control the guardians and managers of Estates of minors, and of persons disqualified from whatever cause, for the management of their own lands. This Regulation was in all respects similar to that established for the Court of Wards in Bengal, except that the office of guardian and manager was forbidden in any case to be united, the more effectually to provide against mismanagement of the affairs of the Ward. We also extended the period of minority from fifteen to eighteen years, and as in some cases the latter might be too short, we deemed it to be expedient

ent to invest the Court with a discretionary power to extend it to the age of 21 years, when circumstances might appear to them to render the measure advisable.

200. We were informed in reply on the 24th March last, that inconveniences having arisen under the Regulation for the Court of Wards in Bengal, the Governor General in Council had recommended the suspension of the Regulation proposed by us; it was, however passed into a Law on the 28th August following, and agreeably to the provisions thereof, we have directed the several Collectors to transmit to us a detail of the circumstances of all minors and other persons disqualified for the management of their own lands, and to recommend competent persons to officiate as their managers and guardians respectively.

POLICE COMMITTEE.

201. We were informed under date the 22nd December, that your Lordship in Council had been pleased to appoint a Committee for the purpose of investigating and revising the present Establishment of Police in the territories under this Presidency, and that it was the intention of your Lordship in Council that the duty of the Committee should be extended to a general consideration of the Police and Revenue Establishments of whatever description employed under the several Collectors. We have accordingly instructed the Collectors to communicate to the Committee such information as they may require relative to the objects of their appointment.

INADEQUATE STATE OF THE CIVIL ESTABLISHMENT.

202. Your Lordship in Council deeming it expedient to call the attention of the Honorable Court of Directors to the present and inadequate state of the Civil Establishment under this Presidency, was lately pleased to require from us a Return of the number of Civil servants employed in the Revenue Department, and of the number required to complete the Establishment, making sufficient allowance for casualties, and for the time requisite for the attainment of those previous requirements which are demanded in the superior stations.

203. The Return furnished by us in consequence will have shewn your Lordship that exclusive of the transfers which may be expected of servants to the Judicial Department, the deficiency in that of the Revenue was fifteen, and we expressed our opinion that an equal number at least would be required to provide for the contingencies alluded to in your Secretary's letter. The Principal Collector in the Ceded Districts, the Collectors in the Southern Division of Arcot and at Seringapatam being Military Officers, and Mr. Sub-Collector Wilson employed in Malabar being a medical servant were not included in the Return.

BAZAR FUND.

204. In compliance with the orders of Government under date the 20th November 1802 we lately had the honor to submit to your Lordship in Council a Statement showing the amount of the collections in the several Districts on account of the Bazar Fund, from the 1st January 1803, when the Regulations first took effect, to the end of the Fusly 1212, and from that period to the expiration of Fusly 1213. The net collections for the whole period amounted to Star Pagodas 65,063-33-23.

205. The Statement did not include the collections made in the Southern Division of Arcot, the accounts thereof not having been received from the Collectors. In Zillahs Vizagapatam,

Coimbatore and Tanjore, no collections were made on account of the Fund, there being in those Districts no Cantonments to which Military Bazzars are attached.

206. The situation of Colonel Martinz, Commanding the Sibbendy Corps at Ramnad was peculiar. This command forming no part of the Regular Establishment of the line, Colonel Martinz would not be entitled to a share in the general distribution of the Fund, and we therefore recommended, as proposed by the Collector, that the amount derived from the Bazar at Ramnad Pagodas 49-32-73½ per month should be deducted from the Fund and paid to Colonel Martinz; a proposition which your Lordship in Council was pleased to approve.

CLAIM OF THE MORTGAGEE OF THE ESTATE OF THE LATE SUNCOO CHINNA KISTNAMA CHETTY.

207. In consequence of a representation made by the Board of Revenue to Government under date the 29th January 1802, respecting the Estate of the late Suncoo Chinna Kistnama Chetty which had been sequestered to answer a fine imposed on him for improper transactions while Betel Contractor, though previously mortgaged to Chinniah Moodelliar and others, Government was pleased to determine that the whole should be abandoned to the mortgagees, adjudging however that the arrears of rent of a building, one of the assets of the Estate and converted to the purposes of a Jail, which had accrued while the property was in the Company's possession should be relinquished by the mortgagee.

208. This condition was peremptorily resisted by the mortgagee Chinniah Modelliar, who refused to receive charge of the other part of the Estate mortgaged to him, unless the arrears of rent for the Jail were discharged; the property therefore remained under our charge. We lately received a petition from the mortgagee, and thought it proper to bring the subject again before your Lordship in Council.

209. Government having fully admitted the right of the mortgagee to the property in question, part of which was the rent of the Jail, amounting to Star Pagodas 4,200, we were unable to account for the foregoing stipulation, and, with great deference, we recommended to your Lordship that payment of the above sum should be made to Chinniah Modelliar from the date of the orders for giving up the property, as likewise the net collections made from the Estate since it had been under sequestration.

210. Your Lordship in Council concurred with us in acknowledging the right of the mortgagee, to the whole profits of the Estate of the late Suncoo Chinnakistnama Chetty, and desired that they might be paid to him, together with the arrears of the rent of the Jail, in conformity to our suggestion. An Extract from your Lordship's orders has, in consequence been furnished to Chinniah Modelliar for his information.

INDIGO.

211. Your Lordship in Council was pleased, under date the 24th October, to refer for our consideration a copy of proposals received from Lieutenant Colonel Cullen respecting the manufacture of Indigo, and to desire that our sentiments on the subject might be stated for your Lordship's information.

212. The proposition of Colonel Cullen being to receive the raw material from the cultivators and to manufacture it into Indigo at his own works, for which purpose he requested only the grant of a few small spots of ground on which to erect the necessary buildings, we observed that it appeared to be free from the objections which would arise under the orders prohibiting the occupancy of lands to any considerable extent by Europeans, but that the general policy of encouraging speculations of this nature was a point which remained exclusively for the consideration of your Lordship in Council.

213. We subsequently received the copy of a letter which had been dispatched to Colonel Cullen on the subject of his proposal, acquainting him that your Lordship in Council deemed it inexpedient to enter into any engagement with him for the supply of Indigo on account of the Company, but that from the result of the information furnished by the Boards of Revenue and Trade, he might be permitted to engage in the manufacture of Indigo on his private account. The undertaking was however made subject to the revision of the Honorable Court of Directors.

COMPENSATION TO THE INSPECTOR OF REVENUE SURVEYS.

214. We lately received a letter from the Secretary to Government in the Revenue Department, enclosing Extract of one addressed to your Lordship in Council by Mr. Goldingham, relative to a further compensation of his service as Inspector of Revenue Surveys, and desiring our sentiments on the subject in order that your Lordship might be enabled to decide on the expediency of acceding to the application.

215. We, in consequence called on Mr. Goldingham to state the duties performed under his superintendence as Inspector of Revenue Surveys from the period when a former compensation was granted to him on this account, and we had the honor under date the 12th ultimo, to forward to your Lordship an Abstract given in by him of the service executed in their Department during the period above mentioned, or from the middle of March 1800 to the end of December 1804. In support of Mr. Goldingham's claim, we observed to your Lordship that the duties described in the Abstract were similar to those for which the last compensation was allowed, exceeding them only in extent, proportionably as they embraced a longer period of time.

216. The maps lately prepared by Mr. Goldingham for our use, as mentioned in the Abstract are executed in a style of superior neatness, and we took that opportunity to forward them for your Lordship's inspection.

217. We were informed in reply, that in consideration of the services rendered by Mr. Goldingham, as Inspector of Revenue Surveys, your Lordship in Council had been pleased to authorize a donation to that gentleman of 3,500 Pagodas.

VACCINE INOCULATION.

218. In consequence of your Lordship's orders requiring the Revenue Officers under our authority to suggest any improvement in the mode of extending the practice of Vaccine Inoculation which local experience and observation might enable them to propose, we received a letter from the Collector in Zillah Guntoor, submitting a plan which, in his judgment, would be found to attain the object of diffusing the practice to the greatest practicable extent, and, at the same time, reduce the expense on this account. The plan proposed was to form the District into

sub-divisions, comprizing each about fifty villages, to appoint a Native Practitioner for each sub-division on a salary of 15 Pagodas per month, and to place the Department under the superintendence of the Medical Officer attached to the Zillah Court.

219. The Collector's letter contained other suggestions connected with the plan above described, adverted to the propriety of compensating those to whom the duty of superintending the practice of Vaccination might be entrusted, and testified a sense of the benevolent exertions of Mr. Assistant Surgeon Williamson in terms which reflected much credit on that gentleman's character.

220. Mr. Craufurd further proposed that the office of Practitioner should, in the first instance be bestowed for life and ultimately be made hereditary.

221. From the invariable success of Vaccine Inoculation, and the conviction it must have impressed that, by rendering the practice general, a disease, dangerous under the most skilful treatment, and which through deep rooted prejudice has been peculiarly fatal to the Natives of India, would be exterminated, it seemed doubtful whether it were requisite that either of Mr. Craufurd's suggestions should be adopted. For a decision on this point we referred to your Lordship's judgment, yet in favoring propositions tending the most effectually to blot from the catalogue of human ills a destructive malady, we felt supported by the liberality which, in every stage of diffusing the Vaccine practice, had been manifested by Government.

222. The plan proposed by Mr Craufurd having been referred to the Medical Board, a copy of their proceedings with your Lordship's resolution thereon was transmitted for our guidance, authorizing Mr. Craufurd to establish the plan, for the sake of trial, in the Districts under his charge.

From Mr. Cotton, in Cons.,
11th October 1804.

From Mr. Ravenshaw, in
Cons., 8th November.

From Government, in Cons.,
12th November.

Do. do 15th do.

To Mr. Warden, Diary to
Cons., 22nd November.

From Government, in Cons.,
17th December.

Circular, Diary Cons., 31st
December.

From Mr Wallace, in Cons.,
14th January 1805.

To Government, Diary
Cons., 14th February.

223. The further correspondence relative to Vaccine Inoculation does not require to be detailed; it is however inserted in the margin, in order that reference may be had to it if necessary.

MOYEN ZABITAH AND GENERAL CHARGES.

224. Our Report under date the 20th February last contains a Statement of the Moyeen Zabita and other charges incidental to Revenue for Fusly 1213, in comparison with those for Fusly 1212, exclusive of the charges incurred by the Collector of Tanjore, and the Collector of Government Customs, whose accounts had not been received.

225. The amount of the charges for Fusly 1213 was shewn by that Statement to be Star-podas 8,57,215-31-29. As, however, some of the Collectors excluded from their annual Statement all charges not actually incurred on account of the pay of servants, whilst others included every charge and disbursement recoverable, or otherwise, in any way connected with Revenue management, we deemed it expedient to give orders, that the latter mode should be uniformly observed, so that an estimate of the total charges in each District might be obtained at the commencement of the Fusly.

226. The following Abstract Statement comparative between the Moyen Zabithah Charges and General Charges of Fuslies 1213 and 1214 has been prepared from the accounts transmitted agreeably to the foregoing orders, exclusive of those for Tanjore and Zillah Chingleput, which, for reasons already explained to your Lordship, have not yet been furnished by the Collectors.

Abstract Statement Comparative between the Moyen Zabithah Charges, and General Charges of Fusly 1213 and Fusly 1214 exclusive of Tanjore and Zillah Chingleput.

Names.	Moyen Zabithah Charges.		General Charges.	
	Fusly 1213.	Fusly 1214.	Fusly 1213.	Fusly 1214.
Ganjam with Chicacole ...	8,398 25 40	12,903 30 0	35,164 22 75	31,081 24 45
Zillah Vizagapatam ...	10,550 24 0	10,331 6 0	23,992 24 15	23,992 24 15
Zillah Rajahmundry ...	13,574 8 8	14,538 13 28	29,784 18 25	25,750 5 32
Zillah Masulipatam ...	13,116 6 59	13,958 5 32	36,902 32 75	45,768 21 0
Zillah Guntur with Palnad.	16,251 8 20	8,566 39 48	33,693 25 23	30,223 11 44
Nellore and Ongole ...	45,803 21 57	43,929 4 73	64,251 8 28	61,116 28 50
Ceded Districts ...	88,723 11 20	93,411 23 20	1,90,534 17 46	2,17,740 43 50
Southern Division of Arcot with Cuddalore and French Settlements ...	40,824 39 72	40,956 12 72	3,160 27 0	3,160 27 0
Northern Division of Arcot with Baramal ...	34,921 27 59½	27,909 20 6	1,31,389 15 41½	1,21,039 35 76½
Trichinopoly ...	25,034 18 2	23,474 18 2	1,11,934 23 15	95,949 36 58
Tinnevely ...	46,602 8 6	43,459 28 39	28,851 7 60	31,719 2 75
Zillah Ramnad with Dindigul and Madura ...	28,474 30 48	29,200 26 68	41,538 17 62	58,474 17 49
Northern Division of Canara.	12,672 15 24	18,962 0 48	37,614 31 20	40,777 13 40
Southern Division of Canara.	14,756 14 68	19,486 24 53	38,962 22 33	49,636 1 2
Malabar ...	30,940 35 29	31,306 6 35	1,19,684 16 64	1,28,499 26 8
Northern Division of Coimbatore ...	19,456 24 24	20,641 24 24	70,522 16 61	62,903 7 5
Southern Division of Coimbatore ...	15,435 0 0	21,895 0 24	71,103 35 64	34,423 11 24
Zillah Salem ...	11,836 36 18	11,097 30 0	11,645 4 25	11,208 20 8
Island of Seringapatam ...	2,355 30 66	2,539 33 66	109 25 4	109 25 4
Collector of Madras ...	5,229 12 71	5,839 36 73	1,415 8 7	810 34 57
Collector of Government Customs ...	12,416 39 0	13,134 26 0	...	...
Total...	4,87,375 18 51½	5,12,542 33 72	10,82,255 23 28½	10,74,385 40 12½
Abstract.	Fusly 1213.	Fusly 1214.		
Moyen Zabithah Charges ...	4,87,375 18 51½	5,12,542 33 72	Increase ...	25,167 15 20½
General Charges ...	10,82,255 23 28½	10,74,385 40 12½	Decrease...	7,869 25 15½
Total...	15,69,630 41 79½	15,86,928 32 4½	Net Increase ...	17,297 35 1

227. The foregoing Statement shews an increase in the Moyen Zabithah Charges for Fusly 1214, of Star Pagodas 25,167-18-20½, and a decrease in the General Charges for the same year Star Pagodas 7,869-25-51½, making the nett increase Star Pagodas 17,297-35-6, the particulars which were fully explained in our letter to your Lordship in Council of the 31st Ultimo. must however, remark that the abovementioned increase is more than counterbalanced by reduction which Mr Wallace reports to have effected in the Huzz and District Establishments of Tanjore, and which he computes produce an annual saving of Star Pagodas 35,000.

Vide Para. 73 and Letter to Government, 31st January.

228. In submitting our Report on the estimated disbursement in the current Fusly, we took occasion to lay before your Lordship a Statement comparative between the *Actual* Moyen Zabithah Charges for Fusly 1212, and the *Actual* Charges of the same nature for Fusly 1213, as furnished by the Accountant General.

Moyen Zabithah Statement for Fuslies 1212 and 1213. From Mr. Smith, in Cons., 27th Decemr.

229. In this Statement the total collections for Fusly 1212 were stated at Star Pagodas 1,23,28,591-11-51, and the Moyen Zabithah Charges exclusive of Village Sibbendy at Star Pagodas 5,80,367-3-69, giving the proportion of Pagodas 4-29-57 per cent to the gross Revenue. The total collections for Fusly 1213 by the same Statement appeared to have been Star Pagodas 1,21,71,249-28-20, and the Moyen Zabithah Charges Star Pagodas 5,43,060-39-17, being in the proportion of Pagodas 4-19-32 per cent on the Revenue. The Moyen Zabithah Charges for Fusly 1213 were thus shown to be actually less than those Charges for Fusly 1212 in the sum of Star Pagodas 37,806-6-2. The causes of the diminution of the Revenue of Fusly 1213 below Fusly 1212 had been already stated to your Lordship in our Reports on the settlements made by the Collectors respectively of the Revenue of the Districts entrusted to their management. The particulars of the decrease were specified in the Statement of the Accountant General.

230. With our letter above mentioned, we likewise, transmitted to your Lordship in Council the General Comparative Abstract Statement of the Revenues of Fuslies 1212 and 1213, with detailed heads of the items of collection and charges. This Statement should have accompanied our General Report of the 5th October last; but it not having been in the power of the Accountant General, for reasons stated by him, to furnish us with it at that period, we took this opportunity of laying it before your Lordship, and of requesting that it might be transmitted to the Honorable Court of Directors as an Appendix to the General Report above mentioned.

231. In column 41 of this Statement, the gross collections under the heads preceding that column were stated for Fusly 1213 at Star Pagodas ... 1,22,16,139 16 40
And for Fusly 1212 at ... 1,23,51,538 13 46
Shewing an excess of receipts in the latter year of Star Pagodas ... 1,35,398 39 6

232. In column 54 of the Statement, the general head of charges collection including every charge of Salary and Commission, repairs of tanks and advances for cultivation, &c. as detailed from columns 43 to 53 inclusive was stated for Fusly 1213 at Star Pagodas 12,54,286 21 75
And for Fusly 1212 at ... 12,97,161 9 51
Shewing an excess in the latter year of ... 42,874 29 56

233. The charges of collection of Fusly 1213 were in the proportion of Pagodas 10-11-18 per cent on the Revenue of that year as stated above, the same charges of collection of Fusly 1212 were in the proportion of Pagodas 10-21-6 on the Revenue of that year.

234. The total charges defrayed by Collectors not of a Revenue nature as detailed from column 54 to column 72 were stated for Fusly 1213 at Star Pagodas ... 18,69,212 3 40
And for Fusly 1212 at ... 18,14,467 29 69
Being an excess in the former year of ... 54,744 15 51

235. By adding the charges above stated to the charges of collection, the total charges frayed by Collectors for Fusly 1213 were shewn to be Star Pagodas 31,23,498 25 35
For Fusly 1212 ... 31,11,628 39 40
Being an excess on the former year of ... 11,869 27 75

* 236. The total charges of Fusly 1213 were in the proportion of Pagodas 23-23-70 per cent on the gross collections, and the total charges of Fusly 1212 are Pagodas 23-8-6 per cent on the gross collections of that year.

237. The nett Revenue after the foregoing deduction was shewn in column 76 to have been for Fusly 1213 Star Pagodas					93,08,404	11	16
And for Fusly 1213, Star Pagodas					93,04,051	34	52
Being an excess in the former year of Star Pagodas					4,352	18	44

We have the honor to transmit to your Lordship the whole set of our Proceedings for the last year, and the broken set from 1st January 1805 to the present date.

We have the honor to be,

My Lord,

Your most obedient humble servants,

(Signed) WILLIAM PETRIE.

(") THOMAS OAKES.

(") ALEXANDER FALCONER.

(") JOHN HODGSON.

FORT SAINT GEORGE,

15th February 1805.

General Report of the Board of Revenue, to the Honorable the Governor in Council, sent Home to the Honorable the Court of Directors, dated 1st August 1805.

To

THE RIGHT HONORABLE LORD WILLIAM BENTINCK,

Governor in Council,

Fort Saint George.

MY LORD,

1. Conformably with the orders conveyed to us in a letter from the secretary to Government under date the 5th Ultimo, we have the honor to submit to your Lordship in Council the Report of our Proceedings since the last despatch for the purpose of being forwarded to the Honorable Court of Directors.

2. Our Proceedings as a Court of Wards, though recorded distinctly from those of a General Revenue nature, will be noticed in this Report under the heads of the several Districts to which they have reference.

ZILLAH GANJAM.

3. Since the introduction of the permanent settlement, the Zemindars of this Zillah have upon the whole, been as punctual in their payments to the Sirkar as could have been expected. Of the total Jumma amounting to Star Pagodas 1,96,745-30, the balance due on the 12th July was only Star Pagodas 12,225-15-5, exclusive of the amount outstanding in the Zemindaries not yet brought under the permanent arrangement, viz., Vizianaghur, Pretabgherry, and Boorasinghy, and of the sum of Star Pagodas 1,768 due for Fusly 1213 by the proprietor of the Poorshottapooram Estate in the Chicacole Division.

4. The Zemindars above mentioned having on account of their refractory conduct, been excepted in the general arrangement for extending to the Ganjam Province the settlement in perpetuity, the Revenue derivable from those Zemindaries must be fluctuating and precarious, until some effectual measures can be taken for re-establishing the authority of Government. We have already informed your Lordship that a Tanadar with an Establishment has been deputed to each of the Zemindaries for the purpose of rescuing as much as possible of the public Revenue. The sum recovered by these means, during four months, or to the beginning of April last was Rupees 13,408.

5. The Petty Zemindar of Boorasinghy declined to accede to the terms of the permanent settlement, and the assumption of his Zemindary was recommended, but your Lordship considered the immediate adoption of that alternative to be inadvisable. The Jumma assessed on this Zemindary is Star Pagodas 142-36-0, of which there is a balance of Star Pagodas 37-24-0 outstanding for Fusly 1213.

6. The balance of Star Pagodas 1,768 due by the Zemindar of Poorshottapooram is withheld on the plea that the Pollam of Sodaveram should form a constituent part of that Estate. The decision of the Zillah Court to which the point was proposed to be referred has not yet been communicated to us.

From Mr. Robson, in Cons.,
4th March.
To do. Diary to Cons., 14th
March.
From do. in Cons., 23rd
May.
To do., Diary Cons., 3rd
June.
From do., in Cons., 4th
July.
To do., Diary Cons., 15th
July.
From do. in Cons., 29th
July.
To do., Diary Cons., 1st
August.

7. With regard to the other Zemindars of this Zillah, proportionately as arrears accrued, their lands have been placed under attachment, and the Regulations have in all respects been duly attended to. The balance due on the expiration of the Fusly amount, as we have already stated, to Star Pagodas 12,225-15-5, and particular instructions have been furnished to the Collector for subdividing such portions of the Zemindaries in which the arrears have accrued as may be adequate to the liquidation of the amount. We have hopes, however, that a recourse to a sale of these lands will ultimately be rendered unnecessary.

8. It will be satisfactory to your Lordship to be informed that the Zemindar of Goomsur is not among the defaulters, a portion of whose lands it may be eventually found necessary to dispose of. At the commencement of the season, this Zemindar fell very considerably into arrear but the whole has now been discharged, with the exception of interest.

9. In the month of February last, the Collector forwarded to us copy of an Arzee from Juimpana Vizianagava Pudmanaba Rauze, requesting to be relieved from the responsibility of holding two remaining villages of the Estate of Womaravelly purchased by him at the public sale of the lands of the late 3rd Division of Vizagapatam.

10. The original estate contained seven villages, of which five had been sold for the discharge of arrears, and as Section 58, Regulation I, 1803, allowed a latitude for the disposal of lands at any period and under any circumstances, we recommended to your Lordship in Council that the two villages in question should be put up for sale, and that the Collector should be directed to account with the proprietor for whatever premium they might produce.

11. No answer was received to this communication, but as the Fusly is now expired, the Villages will of course be put up for sale in satisfaction of the arrear which has accrued thereon, to the amount of Star Pagodas 804-32-65.

12. Under date the 26th January last, your Lordship in Council was pleased to direct that the Collector in Ganjam should be required to transmit the Proceedings of the Committee, composed by Mr. Brown and his Assistants, relative to the abuses alleged to have been practised during the administration of Mr. Snodgrass, and desired that those Proceedings might be submitted to your Lordship with our sentiments on the subject.

13. Previously to the receipt of these orders, we had been furnished by the Collector with the sealed packet which Mr. Brown delivered to his successor, and in which the Proceedings alluded to with various papers in English and Telooogo were enclosed.

14. On referring to the Proceedings, we observed that they commenced on the 19th October 1801, and continued at several sittings until the 23rd November following, when they appeared to have been broken off. These particulars seemed deserving of remark, as some months afterwards, on the 17th February 1802, Mr Brown transmitted to the Board of Revenue a transcript of the first day's Proceedings only, alleging that his more immediate avocations would prevent him from giving his attention to the enquiry.

15. Mr. Brown's letter was laid before the Governor in Council, from whose reply it appeared that sufficient grounds were considered to exist for a prosecution against Jugganaut Row which it was resolved should be instituted so soon as a Zillah Court might be established; meanwhile it

was deemed right that Jugganaut Row should be released from confinement on his giving two Securities each to be bound in a penal sum for his appearance when required.

16. Unable to produce the security demanded, Jugganaut Row had continued under restraint. The communication of this circumstance was the last which was received from Mr. Brown, who observed that the Natives never engage to become security without making themselves the immediate principals in the concern; that the difficulty of Jugganaut Row must, therefore be great, as he could only offer such pecuniary reward or other advantage as might arise from his eventual acquittal of the charge likely to be exhibited against him; few people, added Mr. Brown, conceive him likely to be acquitted of them, as the publicity of the facts and the evidences in proof of them are too strong and too many to be overcome.

17. We recapitulated these circumstances to your Lordship in Council, as sufficiently evincing that the late Government and the immediate successor of Mr. Snodgrass were impressed with the conviction that ample grounds existed for prosecution against Jugganaut Row, and we did not therefore conceive that an opinion from us upon the Proceedings of Mr. Brown and his Assistants could be necessary, more especially as justice to all parties seem to require that the matter should be brought to a legal issue.

18. With the resolutions which your Lordship may have passed on this subject we have not, as yet been made acquainted.

19. Our last Report contained the correspondence which took place with regard to a claim preferred by Captain Henry Evans, Superintendent of the Stud, on account of loss which he alleged to have sustained by furnishing aid in men and cattle towards the equipment of the expedition against Cuttack. This claim has since been admitted by your Lordship, and a remission authorized to the amount of Rupees 41,533-13-0.

20. The following charges have been submitted by the Collector of this Zillah subsequently to the date of our last Report.

Disbursements:				
From Mr. Robson, in Cons., 20th May.	Charges incurred for the rent of a Cutcherry			
To Government, Diary Cons., 11th July.	sanctioned by Government under date 24th July per			
From Government, in Cons., —August.	month, Star Pagodas...	...	...	15 0 0
From Mr. Robson, in Cons., 4th July.	Advance made to Bhavany Row, late a Moonshes			
To Government, Diary Cons., 11th July.	in the College at Fort William, sanctioned by			
From do. in Cons.,—Aug.	Government under date 24th July	...	...	57 6 0

ZILLAH VIZAGAPATAM.

From Government, in Cons.,
20th May.
From Mr. Churchill, in Cons.,
10th June.
To do., Diary Cons., 20th
June.
From do. in Cons., 29th
July.
To the Chief Secretary to
Government, in Diary Cons.,
29th July.
From Government, in Cons.,
8th July.
To Mr. Mackenzie, in Diary
Cons., 11th July.

21. We were informed under date the 30th April last, that your Lordship in Council had been pleased to appoint Mr. C. H. Churchill to be Collector of this Zillah; but indisposition having prevented that gentleman from taking charge, the Commercial Resident, Mr. Mackenzie continued to act as Collector until, in conformity with the orders of Government of the 3rd Ultimo, he was relieved by Mr. Hugh Spotiswoode.

22. Several of the Zemindaries in Zillah Vizagapatam are assessed with an increasing or Russed Jumma which becomes permanent in Fusly 1218. The amount of the Jumma for the last Fusly was Rupees 11,43,460, and the Balance outstanding on the 12th July was Rupees 2,86,945-3-7.

23. Of this Balance, the sum due by Guzzapetty Narrain Rauze alone amounted to Rupees 2,04,022-6-0, a portion of which to the amount of 100,000 Rupees Mr. Mackenzie recommended might not be demanded until the claim of the Zemindar to levy a Quit-rent on the lands occupied by the houses of Weavers, &c. should be finally decided. The remainder, he informed us, would be recovered before the expiration of the month.

24. As the Adawlut Court of Vizagapatam had already determined that Narrain Rauze did not possess the right of levying a Quit-rent on lands occupied by the houses of tradesmen and artizans prior to the conclusion of the permanent settlement, because those lands were considered to come under the description of *alienated lands*, and formed no part of the assets upon which the permanent rent was calculated, we acquainted the Acting Collector that this decree must be held to be conclusive until reversed by a superior Court, and we desired that he would require immediate payment of the full amount due by Narrain Rauze, and, for the extent to which this demand might not be complied with, that he would proceed to attach a sufficient portion of land to make good the amount, commencing, if such should be the wish of the Zemindar, with the Estates purchased by him at the public sales of the Sircar lands, in preference to his hereditary possessions.

25. We also gave particular instructions with regard to the recovery of the Balances due by the other Zemindars. We trust, however, that the whole will be paid and the lands which may be attached be ultimately restored entire to their respective proprietors.

26. Under date the 29th December 1803, we informed your Lordship in Council that in consequence of the death of Gunga Rauze, Zemindar of Maringy, his relative Jugganaut Rauze had refused to acquiesce in the arrangement for continuing to him those lands in the possession of which he established himself, under the implied sanction of the local authority, but that he had taken advantage of the above mentioned event to prefer a claim to the whole Zemindary. On this occasion we repeated our former recommendation that the Sunnud-Mulkent Istemrar should be given to Chendra Shaika Rauze, son and heir to the deceased Zemindary, and we observed that Jugganaut Rauze might be left to prosecute his claim, if he should think proper in the Zillah Court.

27. Your Lordship in Council was pleased to concur in this opinion, and under date 18th March last, we were informed by Mr. Mackenzie that Jugganaut Rauze did, in consequence, institute a Suit in the Court of Adawlut at Vizagapatam with the view to obtain possession of the Zemindary, but that his death prevented its being brought to a hearing.

28. We learnt at the same time that his brother Veerabudra Rauze had renewed the Suit in his own behalf, but that the Court of Adawlut had suspended the Proceedings in consequence of its having appeared to the Court that the defendant Chendra Shaika Rauze being a minor, could not be sued otherwise than under the protection and in the joint name of his guardians.

29. There did not appear to be any particular circumstances attending this case of disqualification, which required to be submitted to your Lordship in Council. The death of the late Zemindar and the tender age of his successor had been already reported, and we therefore requested the formal authority of your Lordship in Council for the exercise over the affairs of this minor of the powers of superintendence vested in us by Regulation V. A.D. 1804

whereupon we informed your Lordship that we should proceed to appoint to the office of guardian one of the persons recommended by the Acting Collector, and to confirm Bavara Dallanah Pautrudoo in the situation of manager to which he had recently been nominated in the room of Cooloor Vencanah, whose irregular conduct and extravagance had been such as to render him unworthy of the trust.

30. Your Lordship in Council having been pleased in consideration of the circumstances which we had stated, to authorize the protection of the Court of Wards to be extended to the person and property of the minor Zemindar of Maringy furnished the Acting Collector with detailed instructions for his guidance, and enjoined him to exercise a vigilant control over the conduct of the manager and guardian, to secure as far as possible the joint objects of correctly administering the Revenue during the minority of the Zemindar, and by due care of his education, qualifying him to direct his own affairs on attaining the age at which the Zemindary will be made over to him.

Disbursements.

From Mr. Mackenzie, in Cons., 11th March.
To Government, Diary Cons., 18th March.

From Government, in Cons., 18th April.
To Mr. Mackenzie, Diary Cons., 25th April.

31. The following charges have been submitted by the Collector of this Zillah since the date of our last Report.

Charges incurred for the purchase of stationery and for repairing the Ferry Boats at Vizagapatam sanctioned by Government under date 29th March.

To the former ...	...	25	6	0
To the latter ...	...	60	3	0
		85	9	0

ZILLAH RAJAMUNDRY.

32. The Jumma of the Land Revenue permanently settled in Zillah Rajamundry amounts to Star Pagodas 4,96,671-12-0, and the Balance outstanding on the 30th June was Star Pagodas 1,43,798-38-34. In this sum is included a Balance of 1,34,843-41-79, due from the Zemindary of Peddapore, under certain circumstances which will be fully explained in a subsequent part of this Report. The remaining sum of Star Pagodas 8,954-38-35, we were informed by the Collector would be realized in a few days.

33. Under date the 30th April last, we received the authority of your Lordship in Council for extending the protection of the Court of Wards to the person and property of the minor Zemindar of Peddapore, on which occasion your Lordship in Council was pleased to draw our particular attention to the convulsed state of affairs in that Zemindary, observing that the commotions which therein prevailed being supposed to arise from a defective state of management, it would be of much importance that the source of the defect should be investigated with the greatest practicable degree of care.

34. The general outline of information obtained from Mr. Churchill stated that Annanpindi Ummanah, late Dewan, and whom he recommended to be appointed manager, rented a considerable portion of the Zemindary to the annual amount of Madras Pagodas 50,000; that if continuing as Renter were deemed incompatible with the office of manager, he was willing to resign—that the allowance settled on him by the late Zemindar was Madras Pagodas 6,000, from which, considering that the Zemindary under a prudent administration of its resources (including Corconda and Daddaputlah) would yield a Revenue of 3 lacs of Pagodas, the Collector thought that no reduction should be made.

35. Mr. Churchill further represented that numerous relations of the late Zemindar's widow were importunate with the manager to bestow on them Pensions, and that his refusal was a source of discontent which might increase the troubles subsisting in the Zemindary; he concluded by stating that Mochassas to the amount of Madras Pagodas 30,000 had been settled on different branches of the family, and that he should report more fully on the affairs of Peddapore as soon as he obtained the requisite information.

36. Under the impressions we had received relative to the unquiet state of the Zemindary and mismanagement of its Revenues, and anticipating your Lordship's intention of vesting us with powers to administer its affairs during the minority of the Zemindar, (Vachavoy Juggapetty Rauze); we repeated to the Collector our wish to be furnished at an early day, with the information required in a former letter, and it appearing to us that the situation of Annapindi Ummanah as renter of a large part of the Zemindary was incompatible with the trust of manager, we directed

To Mr. Churchill, in Court of Wards, Cons., 22nd April.

Vide General Report, dated 5th October 1804, para 77.
From Government, dated 30th June.
In Cons., 9th July 1804.

that previously to his being confirmed in possession of that office, as had been approved by your Lordship in Council, a total relinquishment should be required of his rent, and that this stipulation should be expressly embraced by the oath to be administered to him.

37. We further desired to be more particularly informed with regard to the causes and extent of the troubles existing in the Zemindary, whether they were attributable in any considerable degree, to a dislike of the management of Ummanah; and in such case, directed him fully to report the grounds of objection taken against the manager with the Collector's opinion thereon.

38. Such were the steps we considered it advisable to take preparatory to our being authorized as by your Lordship's orders already quoted, to extend the protection of the Court of Wards to the person and property of the young Zemindar.

39. Immediately after the receipt of these orders, the information called for was submitted to us in Mr. Churchill's letter of the 26th April and its enclosures, exhibiting a state of affairs, which, in our opinion required a total change of management, we proceeded accordingly to lay before your Lordship, as concisely as possible its actual situation in regard to the mode of management, pecuniary embarrassments, alienations of land, extravagant expenses and other material points in the order reported to us by the Collector previously to suggesting the measures which we deemed necessary to be pursued for correcting these evils.

40. The Balance stated to be due by the Zemindar was represented by the Collector to have arisen from the following causes; namely, the sudden realization within the year of a series of balances which had been accumulating for the ten years preceding 1786, together with the tribute of that year; the effects of the inundation which happened about that period at Coringa, the famine 1790, 1791 and 1792 which occasioned a forestalment of the Revenues amounting to the sum of Madras Pagodas 74,610 which had from that time been collected in Mustakbel, that is by anticipation.

41. The country being subdivided into Mehals or Districts, each was tendered, on terms highly advantageous, to such competitors as agreed to advance to the Rajah the amount of one year's rent, in the first instance, and to pay moreover, the current kists as they became due.

42. To induce compliance with these extraordinary conditions, it necessarily followed that the hopes of profit must be commensurate: for, not only must the Renter have had the means of defraying the expenses of management, of realizing an ordinary, or extraordinary gain, from a rent extremely underrated; but also of reimbursing himself the amount of interest and principal of his original loan.

43. Independently of internal evidence, this fact was established by the extrinsic proof, afforded by the Collector, of the capacity of the country to bear an additional assessment annually, if relieved from the Mustakbel collection. These Renters frequently let out their leases to sub-renters, and the latter to a subordinate class, each having his advantage; thus the embarrassments of the Rajah increased, as the interest of the debt accumulated, or the necessity for future loans occurred, and the country was gradually impoverished under a mode of maladministration utterly incompatible with present convenience and future improvement.

44. It was to be regretted that the Collector who must have been long acquainted with this injudicious plan of mortgage and anticipation, had not by an earlier communication enabled us to trace and to reform it, but, as it was an evil which required an immediate and efficient reform, we readily recommended to your Lordship's sanction the proposition of the Collector that the amount, if duly substantiated, should be allowed to remain as a debt to be paid by instalments out of the surplus Revenue, proportionably to the actual receipts of future years.

45. We were by no means satisfied with the assertion of loss stated to be sustained by the exactions of the rebel Juggernaut Rauze and his adherents, amounting to Madras Pagodas 5,010 and ascribed by the Collector to the want of an efficient Police; the Statement of particulars so denominated by Mr. Churchill was no less unsatisfactory, appearing to be apportioned in round numbers on the Cotapor Mallatic Kennior Semahs and villages of the Corcondah Havelly.

46. The large sum of 16,011 Madras Pagodas was stated by the manager to have been disbursed within a space of less than six months, in maintaining a body of Peons for the defence of the country, but from the disturbed state of that country and the loss of Revenue mentioned in the preceding paragraph, the inference was obvious that this disbursement was extravagant in amount as it had been useless in its application.

47. The total debt of Fusly 1214 as given in Statement No. 1 of the Collector's letter and proposed to be discharged by instalments was Madras Pagodas 108,830, from which the alleged collections by Juggernaut Rauze, Madras Pagodas 5,010 and Madras Pagodas 16,011 said to have been expended in protecting the Zemindary, being deducted, a balance remained of Madras Pagodas 87,829 including Madras Pagodas 42,389 advanced or borrowed by the manager Ummanah in the then current year, which, at the discretion of the Court of Wards, he hoped would be discharged immediately or by annual instalments.

48. Besides the foregoing demands on the Zemindar, the manager laid claim to reimbursement of Madras Pagodas 53,489, which he asserted to have advanced some years ago to the public treasury in liquidation of a balance then due by the Zemindars, as more fully explained by the Collector, as also to Madras Pagodas 18,964, for which he has bonds from the Zemindar amounting together to Madras Pagodas 72,453, the manager thought, he could not, under the Regulations, recover this sum in the Court of Justice, but trusted that the whole would be repaid to him or such part as might appear equitable.

49. Thus the aggregate demands on the Zemindary appeared to a very large amount and required the stricter investigation, because no document of any sort had been produced whereby they might be substantiated.

50. The Mochassah alienations to the extent of Madras Pagodas 20,408 were represented to be of two kinds, one amounting to Madras Pagodas 10,877 granted to the immediate family and connections of the Zemindar which the Collector considered to be immediately resumable; the other conferred by Sunnuds for the recovery of which he conceived it might be necessary to institute Suits in the Zillah Court. We apprehended that this process would be no less necessary with regard to the Mochassahs said to be held under incompetent authority.

51. With respect to the mode of management the Collector recommended that the practice which had obtained during many years of letting out the greater part of the Zemindary in large rents to persons of opulence and responsibility should be continued for the ensuing year, as well because he conceived the season to be too far advanced to make a more advantageous settlement, as that in the actual state of the Zemindary it would be imprudent to dismiss some of the Renters in whose family the rent had been so long continued, that they almost considered it hereditary, amongst others, to whom the Collector proposed to rent the country where the Zemindars of Pettapore, and of Cotah and Ramchendrapuram.

52. Superadded to the nature of these rents as explained above, the reason urged by the Collector for continuing the present Renters carried the strongest conviction to our minds of the propriety of removing them, or at least of opening the several rents, if that mode of realizing the revenue should ultimately be preferred to fair competition. We totally disapproved the proposition of the Collector to allow the Zemindars of Pettapore, and of Cotah and Ramchendrapuram to participate of the rents of Peddapore.

53. Certain mootahs the Collector stated as having been usually managed in Vissabuddy; he therefore allowed the manager to make the settlement with the inhabitants, to which he observed he the more readily assented, as the Revenue would be punctually collected, whereas that of the rents depended on the contingency of a good or bad season.

54. If the Collector as he informed us expected punctually to realize the settlement with the Ryots themselves, notwithstanding the vicissitude of seasons, and that the performance of engagements contracted with opulent Renters was to depend on the contingency of favorable or unfavorable years; we were surprized how he could satisfy himself of the preference due to this latter mode of administration, even considering it abstractedly and free from the above mentioned objections and others to which it was obnoxious.

55. With regard to the Zemindary Mr. Churchill again recommended that it should be continued under Ummanah, whose conduct he stated in a favorable light; at the same time he observed that frequent representations had been made to him by the eldest widow of the late Zemindar to the disadvantage of the manager, that her allegations however were of a general nature, no specific charge being brought against him, and that he imputed her complaints against Ummanah to a wish of getting the management into her own hands.

56. The appointment of Ummanah as Divan made by the late Zemindar was not, during his life to be questioned by the family, but that jealousies should in the contemplation of a long minority, exist on the part of the widow, instigated by a train of relations and dependants, and encourage attempts to compass his removal in favor of a manager of their own caste could occasion no surprize, and though some advantage might be presumed under a management watched from such motives, it was likely to be counterbalanced, as experience had shown by feuds, by opposition and open revolt.

57. In this state of things, and adverting to the primary views of the manager to liquidate his large claims on the Zemindary, true or false, his continuance in office appeared to be opposed by the prospect of unabating animosity, and a reasonable doubt of public benefit from his administration.

58. To support the proposition of the Collector that the Zemindary should remain under rent, he informed us, on the authority of the manager, as stated above, that the Renters, relieved from the Mustakbel collections would agree to increase the dowle for the ensuing year about Madras Pagodas 15,000.

59. From the foregoing premises we derived still greater confidence in the opinion already delivered, that the preposterous idea of hereditary right to hold the rents originated in the profit with which they were connected, and we strongly doubted the ability of a native manager to encounter with success the intrigues of powerful combination against a change.

60. According to the Collector, the Mauniam lands granted to Peons in lieu of wages had greatly increased since the accounts were taken by the Committee of Circuit, he promised shortly to furnish a list of them. On the remaining points in Mr. Churchill's letter, with the exception of his desiring authority to advance Madras Pagodas 6,000 for the repairs of tanks, which we had acquiesced in, we deemed it unnecessary to occupy the time of your Lordship in Council.

61. Under all the circumstances above enumerated in respect to Peddapore viewing its embarrassment of debt, the expediency of scrutinizing the validity of claims upon it, of ascertaining the value of the Zemindary, of regulating the domestic expenses of the family, alluding also to the care and caution, which, in reference to the convulsed state of affairs in the District, your Lordship had so properly enjoined in changing its defective management, to the great extent of the charge, and moreover to the binding trust reposed in us as a Court of Wards, we should have been satisfied of the propriety of requesting that a Civil servant might be appointed under our orders, manager of Peddapore, yet as such a measure would not only have entailed an additional expense on the Zemindary, but also have been contrary to the Regulations enacted for our guidance, we were reduced to a dilemma from which we informed your Lordship that we should fear inability to extricate ourselves if the candor and consideration of your Lordship in Council did not afford grounds for reliance that, what a strong sense of duty impelled us to suggest, would not be imputed to any other motive.

62. Reflecting on the great importance of the charge of carrying into effect the various reforms in regard to the Peddapore Zemindary, the judgment, experience and conciliation necessary to their successful completion, and the delicacy to be observed in relation to the violent contests subsisting in the District, we ventured to express our doubts whether, from a slight acquaintance with Revenue affairs, the requisite qualities could be possessed by the gentleman just appointed Collector in Zillah Rajahmundry, comprising a very large Revenue, and in addition to what had already been noticed, including the administration of the affairs of Polaveram, long in a state of distraction, and which, as the records bear witness were of peculiar difficulty, and though the constitution of the service and the respect we professed and relied that our conduct had ever evinced for your Lordship's authority, would, in ordinary cases, have forbidden the obtrusion of our sentiments upon a point of this nature, we trusted that on this occasion we should stand excused for what we took the liberty of offering to your judgment, under the assurance of its proceeding from the purest dictates of public duty.

63. We were informed in reply that it was the intention of your Lordship in Council to take an early opportunity of considering with particular attention the different propositions which we had submitted regarding the affairs of the Zemindary of Peddapore, and the system of management to be adopted during the minority of the Zemindar, but that your Lordship, meanwhile, deemed it to be of immediate importance to remove any doubt with respect to the permanency of the arrangement which had been introduced under your Lordship's authority for the general control of that Zemindary.

64. Your Lordship observed, that the selection of the gentleman who had been recently placed in the situation of Collector of the Zillah of Rajahmundry was not made without due consideration of his qualifications for the execution of the trust with which he had been charged, and that your Lordship in Council could not consider the doubts expressed by the Court of Wards on that subject, otherwise than as an assumption of powers incompatible with due respect for the authority of the Governor in Council.

65. Your Lordship further observed that you should at all times be disposed to receive with attention the suggestions of the Court of Wards; but that your Lordship trusted the Court would be sensible of the propriety of refraining from the discussion of subjects radically incompatible with the principles and usage of the public service.

66. Under this explanation, therefore, we were informed that your Lordship in Council saw no cause to alter the appointment which had been made for the management of the Collectorate of Rajahmundry.

67. Of the sensibility with which reproof from Government must ever be received, the Court derived all the mitigation that could arise, from unconsciousness of having lost sight of the respect to which, by every rule of subordination, it is justly entitled, and though forbidden by the tenor of the letter above recited from entering on any explanation to His Lordship in Council, it recorded in self-justification the motives of its conduct.

68. Soon after the receipt of the letter from your Lordship in Council above recited, we were informed that your Lordship had been pleased to depute Mr. Hodgson, the junior member of our Board to Peddapore for the purpose of investigating on the spot the causes of the dissensions which disturbed that Zemindary; a copy of the instructions to that gentleman was transmitted for our information, and we were desired to direct the Collector of the Zillah to co-operate with him in accomplishing the object of his mission, to which order due attention was paid.

69. Under date the 8th June, we were apprized by your Lordship in Council that having received through the Judge of the Zillah Rajahmundry, a petition from Letchmenarain Deo, who had left his rebellious father Mungapetty Deo, and had placed himself under the protection of the Judge of the Zillah, Your Lordship in Council had been pleased to revive the consideration of the proceedings relative to the Zemindary of Polaveram; and that as Letchmenarain Deo had manifested his loyalty and confidence in Government by unconditionally surrendering himself to the Civil authority; Your Lordship had availed yourself with satisfaction of the opportunity thus afforded of extending the lenity of the British Government to the innocent member of a family, which had been exposed to the punishment of proscription by the rebellion of its chief.

70. Your Lordship caused copy of the letter which had been addressed to the Judge and Magistrate of the Zillah of Rajahmundry on this subject to be transmitted for our information, and desired that the Collector of the Zillah might be instructed to consult with Mr. Skinner, relative to the amount of the Revenue, which it might be expedient, on a consideration of the circumstances of the Zemindary of Polaveram, to demand from it in the first year of its transfer to the young Zemindar Letchmenarain Deo.

71. The requisite instructions were conveyed to Mr. Long, whose attention we at the same time deemed it expedient to direct to the letter addressed to Government by the Special Commission under date 27th September 1802, suggesting that it should form a stipulation of the agreement to be made with the Zemindar, "that he keep open all roads that may be cleared, and open such others as may be pointed out to be necessary."

Disbursement.

72. The following charge has been submitted by the Collector in this Zillah subsequently to the date of our last Report.

Advances required for the manufacture and of charges for the exportation of Salt in the current Fusly sanctioned by Government under date 29th March, Pagodas 25,789-21-0.

ZILLAH MASULIPATAM.

73. The last Statement of Demand, Collection and Balance received from Zillah Masulipatam for the month of June, exhibits an arrear of current Land Revenue to the amount of Star Pagodas 6,673-14-62, of which a considerable

portion had been realized before the Statement was dispatched, and for the recovery of the remainder, lands had been placed under attachment, excepting for an arrear outstanding in Chinatalapoody, the proprietor of which Zemindary being a minor his lands, by Regulation V. A.D. 1804 are not answerable by attachment for the payment of the public revenue.

74. The late Special Commission, in their deliberations for fixing the permanent Assessment of the Revenues of the several divisions of the Masulipatam Sircar, not having included any arrangement for the Havelly lands of Ellore, the Culdindee Pergunnah and Curtavenoo Samut, our attention had for some time, been directed to that object, and we lately had the honor to submit for the consideration of your Lordship in Council, the result of our examination of the materials which had been furnished at different times by the local authorities with a view to the permanent Settlement of the Revenue of these lands, which, with the Zemindary of Polaveram, since transferred to the son of the rebellious Zemindar, formed the only part of our northern territorial possessions, not brought under the operation of fixed rents.

75. In the Ellore Havelly are included fifty-one villages as noted in the margin, and the number corresponds with the return made in the accounts of the Committee of Circuit; its produce is principally paddy, and although that produce is liable to great fluctuation, it must be considered with reference to its extent, a well watered and very fertile country: the causes of this fluctuation are stated to be in a great degree similar to those which produce the same effect in the Revenue of the Devi Pergunnah of this Zillah; the Ellore Havelly being dependent on certain nullahs for its supply of water in the same degree as Devi is dependent on the overflowings of the river Kistnah.

76. This uncertain supply of water and consequent fluctuation in the amount of revenue produced a difference of opinion, in the gentlemen who of late years had charge of this country, on the subject of its future management; Mr. Branfill conceived that the lands would admit of being divided into Estates; and under this impression arrangements for the permanent Settlement were prepared by him, dividing the country into five Estates differing in value and extent according to local circumstances; but that gentleman remarked "that being almost entirely a paddy country, of course its fertility depends greatly upon the rains and the coming down of particular nullahs, namely, the Tumilaire, Ramalaire and Goodaire, either of these failing in the usual supply of water to the tanks and reservoirs, occasions a loss to some villages; upon the whole, however, it is a fertile and productive country."

77. His successor Mr. John Read was of opinion, "that the Havelly of Ellore differed in no respect from the Pergunnah of Devi in those circumstances which rendered inexpedient the dividing it into estates and disposing of it by sale, and therefore thought that the Havelly ought to be retained under Aumaneé management, remarking that, within a period of 13 years the revenue had fluctuated between ten and thirty-three thousand Pagodas; a fluctuation precluding the hope of a satisfactory offer; and adding that the arguments which were urged in favor of the Aumaneé system in the Devi Pergunnah powerfully applied to this country; that if his opinion was overruled he must at least recommend that the Havelly be not divided into estates, since

Permanent settlement of Ellore, Culdindee and Curtavenoo Samut.
To Government, in Diary Cons., 9th May.
Extract of a Report from Mr. Branfill, dated 29th October 1800.
In Special Commission, Cons. 15th September 1802.
Extract of a Report from Mr. John Read, 25th July 1802.
In Special Commission, Cons. 4th August.
From Mr. Cazalet, dated 8th Cons., 25th August 1804.
From do., dated 6th, in Cons., 17th September 1804.
From do., dated 25th March, in Cons., 4th April 1805.
See Paras. 69 and 70.

Ellore Havelly.
33 Circar Villages.
9 Agraharams.
3 Mocassahs.
1 Enam.
51 Total.

Estates.	Villages.	Proposed Jumma. M. Pags.
1 Estate contains	5	4,460
2nd do	4	4,650
3rd do	6	3,830
4th do	10	2,200
5th do	13	1,833
Circar Villages 33		16,973

"the tanks and watercourses being more or less connected with, or dependent on each other, a correct division of property could scarcely take place. In a word such is the situation of the Ellore Havelly that there was seldom a medium between extravagant-profit or disproportionate loss.

78. Mr. Cazalet the present Collector having omitted any endeavour to reconcile the difference in opinion which existed with his predecessors on the mode to be adopted in regulating the Revenue of the Ellore Havelly, we required him to afford such information on the proposals of Messrs. Branfill and Read respectively, as experience since the date of the reports of those gentlemen might have enabled him to acquire. Mr. Cazalet in reply recommended that the Havelly of Ellore should not be divided into estates as proposed by the former gentleman, adding that the Havelly is almost entirely a Paddy Cultivation, and that its fertility of course depends greatly upon the rains and the coming down of the small rivers that to separate these Villages from one authority and interest would cause constant feuds and dispute as to the division of the supply of water, and stating his opinion that Star Pagodas 23,000 would not be a disproportionate assessment on this Estate.

Fusly	Star Pagodas	Average.
1196...	16,010 34 43	
1197...	31,107 37 40	
1198...	21,374 11 20	
1199...	22,025 33 76	
1200...	21,178 37 26	
	1,11,697 33 45	22,339 23 41
1203...	16,328 37 15	
1204...	16,607 8 22	
1205...	21,824 1 36	
1206...	22,276 19 59	
1207...	18,049 0 21	
	95,085 19 73	19,017 3 78
1208...	19,090 9 64	
1209...	22,763 15 72	
1210...	35,353 8 17	
1211...	28,512 0 0	
1212...	28,821 16 54	
	1,30,540 8 47	26,109 1 57

79. On a stricter examination of the varying revenues of the Havelly and excluding the two years of famine, viz., Fuslies 1201 and 1202, it appeared that the lowest receipts, in a period of 16 years were Star Pagodas... 16,010-34-43 and the highest ... 36,353-8-17 making a difference of Star Pagodas ... 20,243-0-0 between the two extremes; but, for the more particular elucidation of the subject, we inserted the memorandum entered in the margin shewing the Collections of each year from Fusly 1196 to Fusly 1212.

80. Although by a reference to the two extremes of receipts, an obstacle might at first sight appear to exist to the Settlement in perpetuity of the revenue of a country liable to such varying amount of produce, yet as, on the average gross receipts for a period of 24 years, the result did not exhibit more than an ordinary fluctuation, it seemed to us unobjectionable to settle the revenues of Ellore and to dispose of the lands in perpetuity.

Exclusive of Agraharams and Mochasses.

The averages of the 24 years were arranged as follow:—

Average of 9 years' receipts taken by the Committee of Circuit, Star Pagodas...	19,955 0 0
Average of 5 years, immediately preceding the famine, viz., from Fusly 1196 to Fusly 1200 ...	22,262 0 0
Average of 5 years after the famine or from Fusly 1204 to Fusly 1208 ...	19,537 0 0
Average of years from Fusly 1209 to Fusly 1213 inclusive ...	25,805 0 0
General average...	21,890 0 0

81. Under the foregoing view of the resources of the Ellore Havelly, we were induced to think that the revenue might be fixed in perpetuity with a fairer prospect of advantage than

would result from retaining under Aumance a tract of country of this extent and situated at too great a distance to be under the personal superintendence of the Collector, in whose opinion we likewise concurred that it would be more advantageous to sell the Havelly entire, than to divide it into estates.

82. On a review of the value of the Havelly as exhibited in Statement which accompanied our letter as well as with reference to the fluctuations in its annual Revenue shewn above, and to the Jumma proposed to be assessed in perpetuity on this Havelly by Messrs. Branfill, Read and Cazalet, we were induced to recommend that the permanent rent exclusive of Agraharams and Mochasses should be fixed at the sum of Star Pagodas 19,000.

Proposed Jumma.
Star Pagodas.
13,757 by Mr. Branfill.
22,000 by Mr. Read.
23,000 by Mr. Cazalet.
63,757
21,252 Average.

83. We remarked that if this recommendation were approved by your Lordship in Council, the permanent Jumma of the Havelly of Ellore will be $4\frac{1}{2}$ per cent below the value stated by the Committee of Circuit on an average of 14 $\frac{1}{2}$ per cent. below the receipts for a period of five years from Fusly 1196 to Fusly 1200; $2\frac{1}{2}$ per cent. below the receipts for a period of five years from Fusly 1204 to Fusly 1208; $2\frac{1}{2}$ per cent. below the receipts from Fusly 1209 to Fusly 1213 and $4\frac{1}{2}$ below the average of the foregoing rates.

84. We recommended however that if it should be the pleasure of your Lordship in Council that the Havelly should be divided into estates in preference of disposing of it entire, the permanent Jumma of Star Pagodas 19,000 might be divided on the estates in the proportions below stated.

ELLORE HAVELLY.

Ellore ...	5,850
Covalley ...	4,950
Padapandoo ...	2,090
Vasuntavaudoo ...	1,860
Malsacherlah ...	

85. To this Havelly, one Muzmadar and one Deshpondiah appeared to have been attached and to have enjoyed as emoluments of office in Mochassahs, Enams and Russrooms on an average of 15 years, the sums noted in the margin. In conformity to the 16th para. of the General Instructions of October 1799, we added the value of these lands to the permanent Jumma; the land to be considered the property of the future proprietors, and we informed your Lordship that we should call on Mr. Cazalet to state with reference to the allowances granted in Zillah Masulipatam to other persons of this description, what annual allowance should be made to each of these persons during their natural lives.

Culdindee 3 Villages and Samut 9 villages.	Curtavanoo
Culdindee S. Pags.	Curtavanoo S. Pags.
Prior to the famine on an average of 5 years...	2,650
Subsequent to do. do...	1,090
	737
	912

86. On the two small estates of Culdindee and Curtavanoo Samut we had little to remark, the Estate of Culdindee was represented to be incapable of being improved to any great extent; and that of Curtavanoo to be little better, being composed of a sandy and comparatively unproductive soil; both were stated to have suffered from the effects of the famine which was confirmed by the amount of the Revenue at periods preceding that calamity compared with the present value.

ZILLAH GUNTOOR.

96. The charge of this Zillah, in which nothing of particular consequence has occurred since the last despatch, has lately been entrusted to Mr. George Smith, a Civil Servant on the Bombay Establishment.

From Government, in Cons.,
20th June.

97. The Balance of Current Revenue outstanding on the 30th June, in which month, the last kist of the year fell due, was only Star Pagodas 4,677-24-33. The Statement of Demand Collection and Balance to the 12th July has not yet been received, but we entertain no doubt that the above sum will have been recovered within that period.

Disbursements.
From Mr. Craufurd, in Cons.,
31st January.

To Government, Diary
Cons., 18th March.
From do. in Cons., 18th
April.

To Mr. Craufurd, Diary
Cons., 25th April.
From Mr. Craufurd, in Cons.,
8th July.

To Mr. G. Smith, Diary
Cons., 15th July.

98. The following charges have been submitted by the Collector
in this Zillah subsequently to the date of our last Report.

Estimated expense of erecting a Cutcherry at Guntoor sanctioned
by Government under date 29th March 1,314 38 69

Charges incurred for making an official seal for
the use of his Assistant sanctioned by the Board under
date 12th July... .. 5 30 0

NELLORE AND ONGOLE.

99. In our General Report of the 15th February last, we noticed the inundation which took place in the Nellore District in the month of October preceding and observed that the extent of the damage sustained in consequence could not be accurately stated until we should receive the Report of Captain Caldwell whom we had ordered to proceed thither for the purpose of making the necessary enquiry.

100. We accordingly under date the 8th ultimo had the honor to submit to your Lordship in Council a letter from the Collector accompanied by the Report of Captain Caldwell on the state of several Tanks and Watercourses injured by the inundation together with an estimate of the expense of Earth-work requiring to be executed, to the amount of Madras Pagodas 5,327 or Star Pagodas 5,859-31-40 for which we requested sanction ; meanwhile we informed your Lordship that we had authorized the Collector to proceed with the repairs, enjoining him to take every precaution for duly appropriating the amount necessary to be expended thereon.

101. The sum of Madras Pagodas 1,669-36-12 or Star Pagodas 2,183-35-41 was disbursed in temporary repairs required for securing the water necessary to cultivation, before the arrival of Captain Caldwell in the district; to this amount, we likewise requested that sanction might be given.

102. Besides the repairs to the Embankments of the Tanks, we were informed that in some cases works of Masonry would be required for their permanent security, and that various projects for improvement and reform presented themselves in different parts of the District.

103. On this part of the subject we received through the Collector two Reports from Captain Caldwell, one of which related to an improved construction and repair of a Calingulah belonging to a large tank in the Village of Moopaodoo, accompanied by a descriptive drawing and Sections, the expense of the Work was estimated at Star Pagodas 4,122-24-26.

104. The Collector informed us that according to his calculation, the increase of cultivation thence resulting would be so trifling as to afford but a remote prospect of reimbursement. He, nevertheless strongly recommended that it should be executed, as well because the work would be

From Mr. Cazalet, in Cons., 11th March.	Allowance of Yabursoo Chendrapah Muzmadar for Fusly 1213 sanctioned by Government under date 24th July
To Do. Diary Cons., 14th do.	
From Do. in Cons., 30th May.	
To Govt., Diary Cons., 11th July.	
From Do. in Cons.,—August.	

8,745 00

durable as that the Tank would otherwise be liable to sustain further injury for want of a Calingulah to discharge its superabundant waters, and a loss of the Revenue derived from the Village ultimately ensue.

105. The other Report of Captain Caldwell related to the construction of Sluices in different Tanks for the purpose of supplying the subjacent fields with water without having recourse to the dangerous expedient of cutting through the Embankment. The estimated expense of these useful Works, including the formation of a Calingulah for a large Tank in the Village of Covoor amounted to Star Pagodas 2,516-24, for the disbursement of which we requested your sanction.

106. A letter just received conveys the authority of your Lordship in Council for the expenditure of the several sums abovementioned in repairing the damages sustained by the Tanks and Watercourses and in carrying into effect the improvements projected by Captain Caldwell.

From Government—not entered.

107. Conformably with your Lordship's orders communicated under date 27th October last, we directed the Collector in Nellore to propose an equitable distribution of the Pension of 1,000 Rupees per month, which your Lordship had been pleased to continue for the support of the Family of the deceased Zemindars of Ongole. We lately had the honor to submit with a letter from the Collector, List of persons composing the Family, and we recommended that the sums prefixed to their several names should be confirmed to them during the pleasure of Government.

Distribution of the Pension continued to the Family of the late Zemindars of Ongole. See last General Report, Para. 58.

To Government, in Diary Cons., 30th May.

From Mr. Travers, in Cons., 11th March.

108. Your Lordship in Council approved the proposed distribution of the Pension formerly enjoyed by the Zemindars of Ongole, and desired that instructions might be issued to the Collector for carrying that distribution into effect.

From Government, in Cons., 20th June.

109. In the month of February last, we received a letter from Captain Ashton, to whom under date 21st May 1803, a cowle was granted for working the Copper Mines in Nellore, applying for permission to coin into Cash a quantity of Ore which he had procured. The coinage of Copper Cash by individuals did not appear liable to any objection, and we therefore submitted that authority might be granted to Captain Ashton for that purpose, unless your Lordship in Council should prefer taking the Copper at the market price, as provided for in the 3rd Article of the Cowle.

COPPER MINES.

From Capt. Ashton, in Cons., 15th Feb.

To Govt., in Diary Cons., 15th March.

110. We had intermediately received through the Secretary to Government Extracts of a letter from the Honorable Court of Directors, with orders to take the earliest practicable measures for obtaining the information required by the Honorable Court, respecting the extent of the Nellore Copper Mines, and the lowest cost at which the Ore could be procured; we were informed therefore, in reply to our letter, that previously to deciding on the request of Captain Ashton to be permitted to coin Copper Cash from the produce of the Mines at Nellore, your Lordship in Council was desirous of receiving from us the information required by the Honorable Court.

From Government, in Cons., 14th March.

From Government, in Cons., 18th April.

111. On the subject of the extent and capacity of the Copper Mines, Mr. Travers professed himself incompetent to add further observations to those submitted by him under date 7th January 1803, which favored the opinion of the existence of Mines to a considerable extent; his letter was duly transmitted to Government, but on that occasion we forwarded a copy thereof for your Lordship's more particular information.

From Mr. Travers, in Cons., 9th May.

To Government, in Diary Cons., 11th July.

112. With respect to the expence of providing and smelting the ore, Mr. Travers observed that this must depend upon a variety of circumstances, and was a point which, as well as the probable extent and quality of the Mines, could in his opinion be satisfactorily ascertained only by means of some person practically conversant in Mineralogy.

113. In reference to this suggestion, we deemed it proper to remark that the exclusive privilege of working the Mines having been granted to Captain Ashton for a period of five years, commencing from 1st June 1803, it might not be advisable, meanwhile to incur any expense in making researches, from which, whatever advantage might result, it would be unavailable to Government.

114. We also deemed it proper to observe that although two years had elapsed since the Cowle was granted to Captain Ashton, little progress appeared to have been made towards the attainment of the object which it was intended to promote; the only letter we had received on the subject was that lately forwarded to your Lordship in Council, containing a request from Captain Ashton to be permitted to coin a quantity of Copper into Cash, and upon which we waited the communication of your Lordship's orders.

115. Under the circumstances stated by us, your Lordship in Council considered it to be not improbable that Captain Ashton might be disposed to relinquish the Cowle for working the Copper Mines into the hands of Government, particularly as it was understood that the prosecution of those works was not compatible with his Military situation. Your Lordship desired that the sentiments of Captain Ashton might be ascertained on this point, for which purpose we have written to him accordingly.

From Government, in Cons., August.

CEDED DISTRICTS.

116. In our last General Report, we noticed the extraordinary inundation which occurred in the Ceded Districts in the month of October preceding, in a degree much beyond that which prevailed at the same time in the District of Nellore.

Paras. 64 and 65. Inundation in the Ceded Districts.

117. Soon after it took place, we were informed by Lieutenant Colonel Munro, that the calamity had been so extensive that an estimate could not be formed of the damage it had occasioned, but that he imagined it would require at least one lac of Pagodas to put the Tanks and Nullahs in the same condition as before the inundation; in consequence we granted him authority to commence the repairs and to make advances of money to such inhabitants as might have materially suffered in their property, desiring that when the total expense should be ascertained, he would report the same, in order that the requisite communication might be made to Government.

From Lieutenant Colonel Munro, in Cons., 6th June.

118. We lately had the honor to lay before your Lordship this information in detail, as communicated in a letter and Statement received from Lieutenant Colonel Munro under date 26th May, by which it appeared that the damage had been far more extensive than was at first supposed.

To Government, in Diary Cons., 11th July.

119. The number of Tanks, Nullahs and Wells destroyed or greatly injured by the inundation exceeded one thousand eight hundred, and the estimated expense of repairing them was Star Pagodas 1,83,956, of which sum it was calculated that Star Pagodas 1,37,265 would be disbursed in Fusly 1214, and the remainder Star Pagodas 46,691 in Fusly 1215, but from subsequent attention to the progress of the work the Collector thought it probable that no greater proportion than a lac of Pagodas would be disbursed within the Fusly.

Tanks	752
Nullahs	260
Wells	655
Dams	4
Total	1871

[illegible][illegible]

131. The sums composing the heads of increase and decrease exhibited in Statement No. 2 of the Principal Collector's letter were as follows:—

INCREASE OF LAND REVENUE.

S. Pags. F. C.

Amount derived from increase in extent of cultivation partly on lands lying under tanks which were dry in Fusly 1213 and partly on waste land ...	1,46,600	14	64
Gradual advance of assessment on lands recently reclaimed; of that made on lands which have not reached the ultimate standard; and of that made on lands reduced in the preceding year ...	1,75,614	29	7

House rent on Shroffs formerly paid in Harponelly, but now received in the Districts where they reside—this was merely a transfer of Revenue ... 73 5 72

Kurnool Pesheush first added to the Jumma, under the cultivation already explained in the last year ... 32,560 31 71

Increase in the Company's share of the addition to the Punganoor Revenue ... 1,676 17 46

Gain by Exchange in the Vencatageri Rajah's Foujdari tribute ... 20 20 24

Amount of Quit Rent in the Districts of Wollal and Gudicottah transferred from Mysore, formerly entered under the head of Village taxes ... 1,275 37 33

Transfer of house-rent in several Districts to its proper head from that of Licenses in which it had been entered by mistake ... 543 27 62

Do. do. in the Mysore Districts ... 396 15 77

Total gross increase of land rent ... 3,58,791 32 56

INCREASE IN LICENSES.

The principal increase in the licenses arising from the offers of the farmers being higher in the last than in the preceding year amounted to ... 7,418 7 32

Transfer from the head of land rent of Goodicotta of the produce of Toddy formerly collected from the drawers but now rented ... 145 24 40

Increase of offers in Punganoor carried in the preceding year to the head of Pesheush ... 16 28 0

Amount of Toddy Revenue in Howenharagul, before irregularly carried to account in Harponelly because paid by the farmer of that taluq ... 39 29 42

Offerings at the Pagoda of Royadroog formerly carried to the head of extra Revenue, now to that of Licenses ... 154 11 14

Total gross increase of Licenses ... 7,804 16 48

Making the total gross increase under both heads Revenue and Licenses... 3,66,596 7 24

DECREASE OF LAND REVENUE.

Deficiency of cultivation, proceeding generally from the custom of relinquishing the poorer lands distant from the villages after two or three years' cultivation, and partly from a small portion of wet land remaining waste on account of the tanks being out of repair ... 56,340 33 3

Amount lost by the failure of the crops in Bellary and Cumbum, being in the former Star Pagodas 5,772-31-57 occasioned by the breaking of the tanks, and in the latter Star Pagodas 4,689-37-2 proceeding from the tanks having become dry before the grain was arrived at maturity ... 10,768 26 59

Rent of the crops destroyed by the flood of October 1804; in the Principal Collector's Division, the detriment was much less from the rupture of tanks than from the overflow of rivers which arose fifteen feet above the usual level and inundated the country for many miles—the amount was ... 49,857 3 33

Amount of taxes abolished on articles subject to Town and Frontier duties ... 2,294 7 0

Amount of transfers to other heads and Districts already explained ... 1,534 13 27

Total gross decrease of land rent... 1,20,794 41 42

DECREASE OF LICENSES.

Decrease on account of the Farmer's offers being less than in the preceding year ... 235 5 20

Loss from heads of Revenue abolished, consisting of shop tax imposed by the Poligar of Muddanpilli, and exclusive farms of articles subject to the payment of Custom ... 675 10 40

Transfer to land rent already explained... 940 1 59

Total gross decrease of Licenses ... 1,850 17 39

Total gross decrease of both heads of Revenue... 1,22,645 17 1

Total gross decrease subtracted from the total gross increase left the nett increase entered in the Statement, Star Pagodas ... 2,43,950 32 23

132. In the Comparative Statement No. 2, the Principal Collector, noticed the variation in the number of villages cultivated, and of the inhabitants who had taken puttahs. The number of villages in Fusly 1213 was ... 11,160

And in Fusly 1214 ... 11,253

Making a difference of ... 93

that part of the increase which took place in Bellary, Colonel Munro explained to have arisen from dividing the Districts, received last year from Mysore, into Mouzas and Muzras, instead, as

formerly of Hoblies, the increase in Cumbum was owing to the cultivation of villages which had lain waste.

133. The number of inhabitants paying rent in Fusly 1213 was...	2,08,501
The number in Fusly 1214	2,25,076
And the difference	16,575
The number of puttahs issued to them in the former year was ...	1,82,265
In the latter	2,12,516
The difference	30,251

notwithstanding this general increase, Colonel Munro observed that in many Districts there was a material decrease in both these respects; the former he ascribed to the separation of partners and families, to persons taking out puttahs for different parts of their farms for their sons and relations, and to the same cultivators often receiving two or three puttahs in the course of the year in consequence of their finding it necessary to make alterations in their original agreements. The principal decrease was owing to most of the cultivators of lands watered by wells in the District of Timmery having since the Survey taken the whole in their own names instead of inserting a number of fictitious partners.

134. The Enams including the Malikana of the Poligars, &c., in the last year, remained nearly as in the preceding—the amount in Fusly 1213 was	7,98,107	22	60
In Fusly 1214	8,00,518	38	18
And the difference	2,411	15	38

of this sum Star Pagodas 799-39-65 was ten per cent, on the increase of the Revenue of the pollams, allowed to the several Poligars, and the remainder Star Pagodas 1,611-17-53 arose from the addition of the Enams of the Districts transferred from Mysore.

135. Your Lordship will have observed with satisfaction that the amount of the Settlement of Fusly 1214 approximates nearly that of the schedule Estimate which was Contaroy Pagodas	19,81,758	0	0
Or Star Pagodas	16,51,465	0	0
Settlement of Fusly 1214 deducting Punganoor Star Pagodas 15,55,106			
Customs estimated	65,000		
			S. Pagodas 16,20,106

Difference excess of Schedule Estimate Star Pagodas 31,359, a sum greatly exceeded by Enams held by Poligars depending on our Government since the transfer from Mysore.

136. Under date the 31st October 1804, the Principal Collector in the Ceded Districts reported to us the death of Venkat Ram Raj, the elder Zemindar of Chetweyl between whom and his surviving brother Venkat Ragava Raj, a pension of 10 per cent on the net Revenue of Chetweyl had been granted in equal shares, and which the latter now requested might be paid to him alone, and that he might also have charge of the family and property of the deceased.

Death of the elder Zemindar of Chetweyl and distribution of his share of Malikana amongst the surviving branches of the family
From Lieut. Colonel Munro, in Cons., 15th November 1804.

137. From circumstances stated by Lieutenant Colonel Munro respecting the animosity which had subsisted between the two brothers, and which had extended to their respective families and adherents, we concurred with him in opinion that a suitable maintenance should be provided for the family of the deceased Zemindar independently of any control on the part of the surviving brother, and we lately had the honor to transmit to your Lordship a letter from Lieutenant Colonel Munro, recommending that two-thirds of the whole Pension should be granted to the Zemindar Venkat Ragava Raj, one-half of the remaining third to the widow of an elder brother formerly deceased by name Venkatputty Raj, and the other half between the two widows of the late Venkat Ram Raj, which distribution, your Lordship in Council was pleased to approve, and directions were accordingly issued to Lieutenant Colonel Munro for carrying that arrangement into effect.

138. In compliance with your Lordship's orders communicated in a letter from the Chief Secretary under date the 23rd January, we directed Lieutenant Colonel Munro to ascertain and report the actual value of certain villages in the Ceded Districts proposed to be granted to Kistna Row, principal native servant of the Residency in Mysore, as a reward for his services, and we lately forwarded the reply of Lieutenant Colonel Munro, accompanied by a Statement shewing the average annual produce of the villages for the last ten years to have been current Rupees 5,061 or Chillauni Rupees 5,205. We were informed in answer that a Sunnud for the villages in the name of Kistna Row would be prepared accordingly.

139. We noticed in our last General Report the proposal which had been made by one Grundi Ram Chitty, for the privilege of working the Diamond Mines in the Ceded Districts. Your Lordship has since been pleased to accept that proposal and to authorize the usual agreements to be exchanged with Grundi Ram Chitty on his consenting to forego the stipulation of receiving the house rent of his own Tradesmen.

140. The following charge exclusive of those already noticed has been made by the Principal Collector in this Division subsequently to the date of our last Report.

From Lieutenant Colonel Munro, in Cons., 27th June.
To Government, Diary Cons., 11th July.
From Govt., in Cons.,—Ang.
Advances of Tuccavy for Fusly 1215 sanctioned by Government under date 24th July, Star Pagodas 70,000-0-0.

ZILLAH CHINGLEPUT.

141. The Balance of Current Revenue outstanding in this Zillah on the 12th July was Star Pagodas 73,592-26-23 for the recovery of which the sale of eighteen entire Estates has been advertised to take place on the 31st instant, and several portion of Estates will likewise be advertised for sale so soon as the sub-divisions shall have been duly made in conformity with the Regulations.

142. This large arrear is, in great measure, the consequence of an extremely unfavorable season, but as every exertion is making by the Zemindars (some of whom are men of considerable property and credit) to recover possession of their Estates, we have reason to expect that the major part of the arrear will be liquidated without recourse being had to the alternative of sale.

Arrears of Revenue.
From Mr. Hepburn, in Cons., 18th July.
To do., Diary Cons., 22nd July.
From do. in Cons., 25th July.
To do., Diary Cons., 1st August.

143. Under date the 6th March last, we forwarded to your Lordship in Council a letter from the Collector representing the inconveniences likely to arise from the permission which had been granted to the Zemindars of this Zillah to pay their Kists into the General Treasury, on which we were informed in reply that the measure was entirely of a temporary nature intended to meet the exigency occasioned by the scarcity of Specie at the Presidency, that your Lordship was sensible of the general objections to which it was liable, and that it would not be carried to a greater length than the exigency of the Public Service might require.

144. The Collector was made acquainted with this explanation, but being unapprized of the conditions upon which the permission was granted, he was doubtful whether he should refuse a payment, which had been tendered to him in Treasury Notes, and whether, as he had been precluded from following the process prescribed in Sections III and IV, Regulation XXVII 1802 for the recovery of the arrears, he was at liberty to demand interest, &c., upon Kists which might have been paid into the Treasury subsequently to the day on which they became an arrear of Revenue.

145. Other causes of embarrassments and inconvenience were stated by Mr. Hepburn, the strictness of Judicial proceedings required, he observed, that attention be had to Orthography in the designation of proper names; but owing to inaccuracy in this respect in drawing out the Bills at the General Treasury, he was unable, in some cases, to identify the Zemindars or their Estates mentioned in the Bills, and he therefore requested to be informed whether he should return them to the Secretary to Government to be rectified, or whether this might be done by the Zemindars themselves.

146. We had been lately informed as already noticed, that it was not the intention of your Lordship in Council that the measure in question should be carried to a greater extent than the exigencies of the Public Service might require, but viewing the additional objections which were stated by the Collector, and considering a strict enforcement of the Regulations as the only security for a punctual realization of the Revenue, we begged leave to submit for your Lordship's consideration whether the measure might not be altogether relinquished, more especially as Cash could be transported from the Treasury at Carangooly to the Presidency, in the space of a few days; we observed, however, that if such should be not your Lordship's pleasure, it appeared to us expedient that the Regulations should be so modified as to sanction in particular cases, a deviation from the usual mode of paying the Public Revenue.

147. We were informed, in answer, that the inconveniences stated by Mr. Hepburn, to have arisen from the measure of opening the Treasury at the Presidency, for the receipt of Money for Bills on the Collector payable at sight, appear to have originated in a misapprehension of the intention of your Lordship in Council; that in authorizing this measure, your Lordship did not intend that any alteration should be made in the Regulation which prescribes the mode of recovering arrears of Revenue, or that any obstruction should be caused to the issuing of the regular process for that purpose.

148. Your Lordship observed that the measure of opening the Treasury for Bills on the Collector while it promoted the public convenience by ensuring a ready supply of money at a period of considerable exigency, afforded to the Zemindars an opportunity of producing the amount of their Kists at the Treasury of the Collector, without the expense and risk of transporting the money to the place of the Collector's residence, but that this was in no respect intended to interfere with the punctual realization of the public Revenue, for that if any of the Zemindars failed to produce the Bill with which he might be furnished on the Treasury of the Collector, within the period prescribed for the payment of the amount of his Kist, it became necessarily the duty of

the Collector to enforce the Regulations for the collection of the Revenue, without reference to the sums which might have been paid into the Treasury at the Presidency.

149. Under these circumstances therefore your Lordship did not deem it necessary to make any alteration in your former resolution on the subject.

150. In a letter under date the 14th May last, we had the honor to bring to your Lordship's notice a long depending claim of the Missionary Manente to the compensation and reward held out to him by Government, for the introduction of Native Christian Families from Foreign States to reside and cultivate in the Jagir.

151. The proceedings on this subject both prior to the Establishment of Mr. Manente in a farm of three villages in the Jagir, and thenceforward to the period of his relinquishing the farm and finally withdrawing from the District, being contained in a summary of which a copy was transmitted to Government under date the 2nd June 1796; we referred your Lordship to that document, and commenced our review of the subject with a Petition which was addressed by Mr. Manente in December 1797 to the then Governor in Council the Right Honorable Lord Hobart.

152. In this Petition Mr. Manente represented that the compensation which had been promised to the amount of ten Pagodas for each family had only been paid to him for 30 families, whereas the number of families he had introduced was 323, agreeably to a list which he enclosed. He urged that having thus accomplished the object of Government, he was entitled to the full compensation held out to him, as also to some provision for himself, founded on the assurances he had received of being rewarded "in proportion to the success of his undertaking."

153. The list abovementioned was forwarded to the Collector Mr. Place, with directions to ascertain and report if all or what proportion of the families therein mentioned had actually been brought from foreign countries by the Padre Manente; these directions having passed unnoticed by Mr. Place were repeated to his successor Mr. Hodgson, from whom, under date the 26th September 1799, the Board received a list corresponding with that of the Padre; also a list of 23 other families, he had subsequently received from the Padre, and most of whom, he observed, had been seen by his Assistant when deputed for the purpose of the investigation.

154. Mr. Hodgson having omitted expressly to state whether these families had been bona fide introduced by the Padre Manente, a second reference was made to him, and he was desired to confine his enquiry, as to those who might have been brought from the Guntoor Circar to the period antecedent to its cession in 1788 and those from the Nizam's or Mysore country at whatever period.

155. In his reply Mr. Hodgson observed that those families which did not enter the Jagir with the Padre came afterwards at his invitation; that indeed the circumstances of their being Christians must debar their introduction by any other means than his. He however deducted from the list forty-one families which had come from Guntoor, subsequently to the cession, leaving the number considered to have been introduced by means of the Padre at 287, exclusive of the 23 families beforementioned.

156. Soon after the receipt of this information, a letter was written to Mr. Greenway, who had immediately succeeded to the charge of the District, desiring him to ascertain with as much precision as possible, whether the Padre Manente had, as he alleged, made the full compensation to the

new settlers out of his own resources, at the time of their introduction, or at any subsequent period, but owing to that gentleman's being engaged in preparing information regarding the permanent settlement, no reply was received.

157. The subject having been again brought before us in a Petition from the Padre, we called on Mr. Young, late Acting Collector, for the information which Mr. Greenway had been required to furnish, and received instead thereof a Statement shewing the number of families *at present* residing in the Jagir, viz. 201, their present means of cultivation, the amount of *Tuckavi* advanced to them by the Padre Manente, and the balance due to him on that account being Pagodas 516-10-34.

158. In the course of the lengthened and now somewhat intricate correspondence which took place, it had been stated that the Padre relinquished the farm on the expiration of the fourth year in order to evade the increased rent payable from that period according to the stipulations of his cowle, and that the profit which he must have derived during the four years of favorable rent stood in place of the compensation and reward which had been promised to him.

159. The Padre in a late address, repeated the motives he had formerly urged as inducing him to make application to be relieved from the farm, the principal of which was the raising of the inhabitants' share from 40 to 50 per cent; whereby, he observed, that after paying the Government share, assessed at 30 per cent the Merah fees, and expenses of management, there would have remained nothing for himself; with respect to the profit which it had been alleged he derived during the four years of favorable rent he repeated that the representation was unfounded, that owing to the depopulated and waste condition in which he received the farm, and the time and expense which were consequently absorbed in the repair of tanks and other necessary improvements, he had upon the whole sustained a loss although in effect the value of the Farm had been raised in the fourth year by means of his exertions from 500 to 4,000 Pagodas, the rent paid by him was Pagodas 1,150 per annum, which, in the fifth year was to have been increased to Pagodas 3,783.

160. From the retrospect here taken, it was observable that the claim now brought before your Lordship although long deferred had never been foregone, but on the contrary that it had been often and urgently renewed, it was also to be seen that endeavours had been used to ascertain with precision, the degree in which it was entitled to admission.

161. The result was not perhaps quite so satisfactory as might have been wished, yet the material points with regard to the families brought in by the Padre and consequent improvement of the Revenue were indisputable, and we were of opinion that a final adjustment should no longer be delayed. We begged leave therefore, as respected the claim to compensation, to recommend to your Lordship that the number of families should be taken at 300; and that he should be allowed at the rate of 10 Pagodas for each, making the amount to be paid to him Pagodas 2,700, after deducting the sum of Pagodas 300 which he had already received.

162. With respect to the *reward* claimed by the Padre upon the grounds before stated, we deemed it necessary to be acquainted with the scale of his own expectations; we accordingly desired his attendance and enquired of him the nature and extent of the reward to which he considered himself entitled. He seemed desirous that this point should be left to our determination, being pressed however to explain himself, he informed us that he should be content either with a donation of 2,000 Pagodas, or a Pension of 30 Pagodas per month.

163. From a review of the whole subject, considering the long protraction of a promised reward, the reduced circumstances of the Padre, his reputable character, his very advanced age

From Mr. Manente, dated 21st February.
In Cons., 27th February 1804.
To Mr. Young, dated 2nd November.
Diary Cons., 5th Nov. 1804.
From Mr. Young, dated 19th January.
In Cons., 24th January 1805.

From Mr. Manente, dated 15th.
In Cons., 21st March 1805.

1st List	...	...	287
2nd List	...	...	23
			310

In Cons., 21st March 1805.
In Cons., 25th do. do.

and modest expectation, we were strongly inclined to recommend to your Lordship that a Pension of Pagodas 50 per month should be granted to him for the remnant of his life.

164. Your Lordship in Council was pleased to approve the proposed adjustment of the claims of the Missionary Manente, and to authorize the donation of 2,700 Pagodas to be bestowed on him together with the Pension of 50 Pagodas per month, agreeably to our recommendation.

165. Conformably with Clause 1st, Section III, Regulation V, 1804, we laid before your Lordship in Council a letter from the Collector in Zillah Chingleput, reporting that the Zemindary of Poonamallee had by the death of the late Zemindar, Appah Moodelly, devolved to a minor Letchmana Moodelly, nephew and adopted heir of the deceased; the person recommended by the Collector to be appointed his guardian was Manally Chinniah Moodelly, who, in being distantly related to him by marriage, did not come under the description of persons prohibited in Clauses 3rd and 4th Section XIX of the Regulation from holding that office; the Collector proposed that the father of the minor, by whom the affairs of the Zemindary were superintended during the life time of his brother, the late Zemindar should be appointed Manager.

166. We also forwarded at the same time, a further letter from the Collector reporting the death of Moodum Samy Naick, Zemindar of Chickercotah, whose heir was an infant son of three years of age. Mr. Hepburn recommended that Ramasamy Naick who married the daughter of the deceased, and had the entire charge of his affairs, whilst living, might be appointed Manager of the Zemindary, and that the minor might be entrusted to the care of his mother, until he should attain the age of seven years, as allowed by Clause 9th, Section XXI of the Regulation.

167. Your Lordship having approved the arrangements proposed for placing the persons and property of the minor Zemindars of Poonamallee and Chickercotah under the protection of the Court of Wards; particular instructions have been issued to the Collector for carrying them into execution.

DISBURSEMENTS.

From Mr. Hepburn, in Cons., 21st February.
To Government, Diary Cons., 18th March.
From do. in Cons., 18th April.
To Mr. Hepburn, Diary Cons., 25th April.

From Mr. Hepburn, in Cons., 24th April.
To do., Diary Cons., 9th May.
From do. in Cons., 13th May.
To Government, Diary Cons., 11th July.
From do. in Cons.,—Augt.

From Mr. Hepburn, in Cons., 27th June.
To Government, in Diary Cons., 11th July.
From do. in Cons.,—Augt.

168. The following charges exclusive of those already noticed have been submitted by the Collector of this Zillah since the date of our last Report.

Charges incurred on the 3rd day's festival of the Verdaraaja Sawmy Pagoda at Conjeveram sanctioned by Government under date 29th March ... 319 22 40

Expense of repairing the leading channel to the Outramullore tank sanctioned by Government under date 24th July... 613 33 0

Charges incurred in repairing a godown and constructing wooden horses for the security and preservation of the records collected from the different Amildar's, Cutcherrys on the abolition of their offices when the permanent system was established, sanctioned by Government under date 24th July... 51 11 30

Expense of the Hungamah Sibbendy employed at the different Salt Pans during the period of manufacture, sanctioned by the Board under date 23rd April per month ... 8 0 0

Estimated Moyan Zabitha Charges for the Zillah of Chingleput exclusive of Sativaid for Fusly 1214, sanctioned by Government under date 6th July ... 6,747 36 0

Amount of Pensions granted to the widow of a Lieutenant late in the Dutch Service, whose pension ceased on his death, and to two helpless orphans residing under the care of a needy relative at Sadras, sanctioned by Government under date 25th July viz., to the widow at 5 Pagodas per month; to the two children at 5 Pagodas per month ... 10 0 0

NORTHERN DIVISION OF ARCOT AND BARAMAHL

169. Under date the 13th March last we received a letter from the Chief Secretary to Government, acquainting us that the operations in the Pollams of Chittoor having terminated in the entire suppression of the Rebellion which had been excited in that quarter, your Lordship in Council was of opinion that the management of the affairs of the Pollams might be restored to the ordinary superintendence of the Civil authority; that your Lordship in Council had accordingly issued orders for recalling the Detachment commanded by Lieutenant Colonel Money penny and for the return of that officer to the Presidency; but that orders had at the same time been given for stationing an adequate force in the Pollams under the command of Lieutenant Colonel Darley, for the purpose of preserving their future tranquility.

170. It had been deemed expedient to authorize Lieutenant Colonel Money penny, on his assuming the command of the Chittoor Detachment, to proclaim Martial Law for the trial of such persons as might be found in arms against the authority of the Government, the necessity of that measure we were informed had now ceased, and that directions would be transmitted to Lieutenant Colonel Darley for suspending the further operation of Martial Law in the Pollams.

171. Your Lordship in Council desired that early instructions might be issued to the Collector for the adoption of such arrangements as might be necessary for the Regulation of the affairs of the Pollams, preparatory to the introduction, at as early a period as might be found practicable, of the same system of Government as had been established in those parts of the Company's territories permanently settled; and your Lordship recommended to our attention the importance of completing an accurate survey of the lands of the Pollams for the purpose of ascertaining the resources and the extent of the assessment which might be adequate.

172. In a subsequent letter from the Chief Secretary, we were informed that a short time previously to the termination of the Rebellion in the Pollams of Chittoor, three of the leading Poligars, those of Paccal, Moogral, and Pooloor had surrendered themselves to the Principal Collector of the Ceded Districts, under certain terms of agreement which were acceded to by that officer, containing a stipulation for their personal safety and freedom from restraint; that in advertent to the previous conduct of those Poligars, the terms granted by Lieutenant Colonel Munro in opposition to the tenor of the proclamation published by Lieutenant Colonel Money penny were

far from satisfactory; but, that as they could not now be revoked, and as the Principal Collector appeared to have acted from good intention, though under a mistaken impression of facts, your Lordship in Council deemed a further discussion of the subject to be unnecessary.

173. It being optional with Government to appoint such place for the residence of the three Poligars as might be considered proper, and as their further residence on the Pollams of Chittoor might be attended with detrimental consequences, your Lordship in Council desired that they should be immediately required to proceed to the Presidency for the purpose of residing at this place; and that we would instruct the Collector of the Northern Division of Arcot to make known to them this intention and see it carried into effect.

174. Your Lordship in Council resolved that an allowance equal to 18 per cent of the produce of their Pollams according to the Statement furnished by the Poligars to Mr. Stratton, should be allowed them respectively for their subsistence, and your Lordship desired that orders might be issued for the payment of this allowance.

175. The Poligars of Paccal, Pooloor and Moogral having forfeited their Estates by Rebellion, your Lordship in Council desired that instructions might be issued to the Collector for publicly proclaiming the forfeiture.

176. The orders and resolutions of your Lordship in Council were duly communicated to the Collector, from whom we had immediately received a letter on the occasion of the re-establishment of the Civil authority in the Pollams of Chittoor, and which we laid before your Lordship under date the 11th April last.

177. Passing over the detail of occurrences which preceded this event, we adverted to those points only respecting which the orders of your Lordship in Council were required.

178. We considered it inadvisable to allow any of the Poligars to reside within their Pollams during the progress of the intended enquiry into their resources respectively and approved the recommendation of Mr. Græme that the residence of the Poligars of Nargoonti, Bangaru, and Toomba should be fixed for the present at some village on the Sholungur talook.

179. By permission of Lieutenant Colonel Munro, the Poligars of Kulloor and Poolacherla had gone to reside at Narsimnaidpollam in the Goorumconda District; yet in the opinion of Mr. Græme it was more advisable that their residence should be fixed at some place within the division under his superintendence.

180. With respect to the Poligars of Paccal, Moogral, and Pooloor, your Lordship in Council had already resolved that their Pollams should be sequestered; and that they should be required to reside at the Presidency. Your Lordship had also determined the allowance which they were to receive for their future support.

181. We observed from the Collector's letter that the five other Poligars before mentioned were to be hereafter restored to their Pollams with an allowance of 60 per cent of their value. With the precise terms of the Proclamation we were unacquainted, but the Collector stated that they were not specific in regard to the arrears of Peshcush, and he therefore, recommended as the best mode of providing for its discharge, that the proportion of the Revenues promised to the Poligars by the Proclamation should be reduced from 60 to 40 per cent, an arrangement to which he stated that they had acceded upon the condition proposed to them that this allowance should be substituted from the present period, for that of 18 per cent, which they would otherwise, receive until the Survey and Settlement of their Pollams might be completed.

182. That this arrangement would be advantageous to the Company, by diminishing the future means of the Poligars to render themselves formidable, was self-evident; and in so far as the present situation of the Poligars would be improved thereby, it might also be acceptable to

them; still we thought that their acquiescence in an arrangement so unfavorable to themselves could have proceeded only from an impression of their dependence and recent humiliation; and that it would be regarded by them as a violation of the pledge under which they surrendered.

183. We had also to remark that such an arrangement would be a departure from the general principle upon which the Revenues of other Pollams and Zemindaries had been and were to be permanently settled, it remained therefore with your Lordship in Council to determine, under all circumstances, the propriety or expediency of sanctioning the arrangement. In the event of your Lordship resolving to forego it, we begged leave to recommend that the Collector might be authorized to make occasional advances (until the Revenues of their Pollams were in a more flourishing condition) to the Poligars at his discretion, over and above the allowance of 18 per cent., as he seemed to be apprehensive that, with so reduced an income they would feel a constant anxiety to return to their Pollams, and might make clandestine collections from their inhabitants.

184. Tranquility having been completely restored, the Peons raised for the defence of the country, and to assist the operations of the regular Force had been discharged. The expense incurred on this account was Star Pagodas 2,549-5-38, which together with the sum of Star Pagodas 2,749-24-0 disbursed in rewards for the apprehension of principal persons concerned in the Rebellion we submitted for your Lordship's sanction.

185. We likewise requested your Lordship's sanction to the Moyon Zabithah proposed for the Chittoor Pollams amounting to Star Pagodas 314-21 per month.

186. The Collector on this occasion urgently represented the inadequacy of the establishment employed in the Huzzoor Cutcherry of the Northern Division of Arcot, and recommended an increase at the additional monthly expense of Star Pagodas 225.

187. We concurred in opinion with the Collector that the payment of his Sheristadars, the one at 50 and the other at 30 Pagodas per month was not adequate to the responsibility of those situations, and we observed that it was less than had usually been allowed in other Districts. We could not however approve the proposed increase of their pay to 100 Pagodas per month, as it was a larger allowance than generally granted to any Native Servant. We therefore recommended the pay of each should be fixed at 70 Pagodas which reduced the additional monthly expense, requiring your Lordship's sanction to Star Pagodas 165.

188. To the foregoing letter, we have not, as yet, been favored with a reply.

189. Having communicated to the Collector of this District the resolutions by which your Lordship in Council had been pleased to manifest your disapprobation of the irregular conduct of his Assistant Mr. C. J. R. Ellis, we received a letter from Mr. Græme, in reply, representing that since his appointment to the charge of that District, the general attention of Mr. Ellis in the discharge of his duty had given hopes that he was impressed with a sense of the impropriety of his past procedure. Mr. Græme was induced in consequence to intercede for the continuance of Mr. Ellis in his situation, and as he concluded with an assurance that any abuse of this act of favor should not pass unexposed, we submitted the request which he had preferred to your Lordship's favorable consideration.

190. We were informed in reply, that your Lordship in Council had observed with satisfaction the change which appeared to have taken place in the disposition of Mr. Ellis, and was pleased to permit him to continue in the situation of Assistant, desiring that Mr. Ellis might be warned that any future instance of insubordination or deviation from the correct line of

Respecting the misconduct of the Assistant Collector, Mr. Ellis. See last Report paras 31 and 32. From Mr. Græme, in Cons., 18th February. To Government, Diary Cons., 18th March.

Mr. Ellis permitted to continue in his situation. From Government, in Cons., 18th April.

his duty would be punished with additional severity in consideration of the lenity manifested to wards that gentleman in the present instance.

Disbursements.

From Mr. Græme, in Cons., 1st April. To Government, Diary Cons., 10th June. From Government, in Cons., 11th July.

191. The following charges exclusive of those already noticed have been submitted by the Collector of this division subsequently to the date of our last Report.

Disbursements, on account of various charges hereunder described sanctioned by Government under date 5th July, viz.

	Pagodas.
20 Additional Mutsiddies for one Month at 5 Pagodas per month	100 0 0
10 Peons for 1 month at 1½ Pagoda per month ...	15 0 0
Monthly pay of 8 Mutsiddies—2 at 4½ and 6 at 3½ Pagodas per month... ..	30 0 0
Additional estimate of rewards for killing Tigers ...	250 0 0
Estimate of Batta to Troops escorting Treasure ...	100 0 0
Tuccavy for the unsettled districts of Baramahal ...	3,000 0 0
Pay of a Duffadar and 20 Peons per month... ..	23 0 0
	3,518 0 0

ZILLAH SALEM.

192. The total Balance outstanding in Zillah Salem on the 12th July amounted to Star Pagodas 32,650-19-49 of which Star Pagodas 27,843-5-28, is an arrear of current Land Revenue.

193. For the recovery of this amount, many Estates and portions of Estates have been placed under attachment, and will be advertised for sale so soon as the Collector shall have conformed to some material provisions of the Regulations, to which we have had occasion repeatedly to enjoin his attention.

SOUTHERN DIVISION OF ARCOT.

194. Under date the 2nd March last, we received a letter from Lieutenant Colonel Macleod, representing that a state of health and of constitution impaired by long residence in India, rendered him unequal to the duties of a Collector, and requesting, in consequence that a Successor might be nominated to relieve him with as little delay as might be convenient.

195. It was to be regretted that this request should be made precisely at a season of the year when a change of management could not fail to be productive of considerable inconvenience, but viewing the unqualified terms in which Lieutenant Colonel Macleod represented his inadequacy to perform the important duties entrusted to his charge, we had no hesitation in recommending to your Lordship in Council that his resignation should be accepted.

196. We should have felt much reluctance in representing at this juncture the various omissions of duty chargeable to Lieutenant Colonel Macleod since his appointment to the Southern Division of Arcot, but as they were referred to and admitted by himself, it seemed requisite for our own justification that they should not be passed over without notice.

Resignation of Lieutenant Colonel Macleod. From Lieutenant Colonel Macleod, in Cons., 7th March.

To Government, in Diary Cons., 14th March.

197. Your Lordship in Council was aware that the explanations required in a letter from

From Government, in Cons.,
23rd March 1803.

To Major Macleod, in Diary
Cons., 15th December, 1803.
To do. Diary Cons., 13th
February 1804.

the Secretary to Government under date 26th March 1803, relative to the principles of Lieutenant Colonel, then Major Macleod's administration in the Province of Malabar, had never been submitted—this failure in complying with the orders of Government, we informed your Lordship was entirely attributable to Lieutenant Colonel Macleod, who, to some material points contained in Mr. Rickard's Report on the subject in question, had furnished no reply, although we had repeated to him our earnest desire that it should be transmitted previously to the departure of that gentleman for Europe.

198. In our letter of the 24th September last, accompanying the Report of Lieutenant

To Government, in Cons.,
24th September 1804.

To Lieutenant Colonel Mac-
leod, in Diary Cons., 8th
October, 1804.
See last Report, Paras. 88 &
89.

Colonel Macleod on the Settlement of the Southern Division of Arcot for Fusly 1213, we communicated to your Lordship our intention of requiring further explanation relative to the causes which had occasioned the defalcation of Revenue in that year, as also more particular and satisfactory grounds for the opinion advanced by Colonel Macleod that the District would for some time to come, be incapable of yielding a Revenue equal to that derived, under the late Government in Fusly 1210. Our letter to the Collector, of which no notice had been taken, we deemed proper to transmit for your Lordship's information.

199. We might have stated many other instances of inattention to our orders on the part

To Lieutenant Colonel
Macleod, in Diary Cons., 11th
February.

of Lieutenant Colonel Macleod, but we considered it to be sufficient to refer your Lordship in Council to a letter addressed to him under date the 7th February. Besides the omissions therein pointed out, Lieutenant Colonel Macleod had, for eleven months successively, failed to conform to the orders of Government, enjoining the regular transmission of Diaries of Proceedings, although he had, moreover, been intermediately reminded of the inconvenience and impropriety of such omission; we were consequently left in ignorance of the principle upon which he had proceeded in forming a Settlement of the Districts for the then current Fusly of the progress made in it, or of the rule by which he had been guided in collecting the Revenue, under the disadvantages of an unfavorable season.

200. Considering it, however, to be no less due in justice to the person who might be appointed to relieve Lieutenant Colonel Macleod, than requisite for our own information, that the actual state of affairs should be clearly understood previously to his delivering over charge of the Division, we informed your Lordship that we had called on Lieutenant Colonel Macleod for a full explanation upon these and other points connected with his management; a measure the more especially necessary, as future difficulty and loss of Revenue might be anticipated from an

From Colonel Macleod, in
Cons., 4th March.

intimation a few days before received from him, that the Curnums of many of the Districts had absconded when ordered to have in readiness the accounts of cultivation, preparatory to his forming a Settlement, which by that time might have been completed.

201. We must here observe that these orders were entirely disregarded by Lieutenant Colonel Macleod.

202. On concluding our address to your Lordship in Council, we begged leave to submit the expediency of forming the Southern Division of Arcot into two Collectorships at the commencement of the ensuing Fusly, whether the arrangements for the introduction of the new Revenue system should be completed or not, but as we thought that much public detriment might result from the separation of authority at the then advanced season of the year, whilst the Settlement was yet in an unfinished state, we were induced strongly to recommend that the affairs of the District should be entrusted to the sole management of some experienced Revenue servant for the remainder of the Fusly.

203. In answer to this letter, we were informed that your Lordship in Council had accept-

From Government, in Cons.,
25th March.
Appointment of a Principal
and two Subordinate Collectors.

ed the resignation of Lieutenant Colonel Macleod, and that having resolved to provide for the future administration of the affairs of the Southern Division of Arcot by a Principal Collector and two Subordinate Collectors, your Lordship had been pleased to appoint Mr. Ravenshaw and Messrs. Hyde and Ross to those situations respectively.

204. The events which had attended the successive modes of management in the Southern Division of Arcot, having rendered it necessary in the opinion of your Lordship in Council that considerable precaution should be used in calming the minds of the inhabitants and in removing that sense of distrust and anxiety which might have been excited; your Lordship was pleased to furnish instructions to Mr. Ravenshaw, in which his attention was particularly directed to this point. A copy of those instructions was transmitted for our information.

205. Mr. Ravenshaw took charge of the Southern Division of Arcot on the 4th April, and

Combination between the
head inhabitants and Curnums
to defraud the Revenue.
From Mr. Ravenshaw, in
Cons., 30th May.

on the 21st of the following month, he communicated to us the information that an extensive combination contrived for the purpose of defrauding the public Revenue had been discovered to exist between the head inhabitants and Curnums of the District.

206. In forming the Settlement, all lands sown though not reaped, were included in the assessment, and the Jumma thus produced was left open to subsequent correction. The object of the confederacy was therefore to be attained by making false returns of the produce and aggravating the unfavorable effects of the season; and in order that less time should remain for the purpose of investigation, the completion of the Settlement was retarded by every possible means; several of the Curnums absconded with their accounts, others withheld them on frivolous pretences, and every scheme was formed to elude detection.

207. In the last season several circumstances combined to aid the fraudulent views of the head inhabitants and Curnums, and the resignation of Lieutenant Colonel Macleod, in the midst of the Settlement served only to confirm and extend them. With these views, however, Mr. Ravenshaw became acquainted soon after receiving charge of the District, and took an opportunity of warning some of the parties, but they persisted in maintaining the accuracy of their accounts and executed muchelkas, binding themselves to be answerable for the amount of all discoveries which should be made of concealed Revenue. Extra Surveyors were immediately despatched and their accounts were found to be false. In twenty-seven villages examined under the personal superintendence of the Sub-Collector Mr. Hyde, the real amount of Shavee or unproductive crops, was found to be only Star Pagodas 2,668-2-3 instead of Star Pagodas 9,861 as stated in the accounts delivered by the Curnum.

208. Advised of these proceedings we wrote to the Principal Collector directing him and the Subordinate Collectors to proceed respectively to the different

To Mr. Ravenshaw, in Diary
Cons., 3rd June.

Talooks and ascertain by careful investigation the actual productive cultivation of each, as far as might be practicable, and we permitted him to delay transmitting his Jumma bundy, as we considered it to be an object of paramount importance that the fraudulent conduct which he had described should be checked in its career by exposure and punishment.

209. We further informed him that as the Regulations did not extend to Collectors the power of dismissing Curnums from their employ, or of depriving the inhabitants of their usufructuary

right in the soil without authority, it would be proper that he should report the names of the principal offenders, and the proofs adduced of their guilt, in order that the subject might be submitted for the consideration of your Lordship in Council.

210. We soon after received and submitted to your Lordship in Council a further letter from Mr. Ravenshaw, communicating the result of the enquiries carried on in the Taluks under his own personal management. In the Taluks under charge of the Subordinate Collectors, the enquiries had not as yet been brought to a conclusion.

*To Government, in Diary
Cons., 4th July.
From Mr. Ravenshaw, in
Cons., 24th June.*

211. The Beriz or Jumna of the whole Division, as shown in Statement No. 1, transmitted by the Collector amounted to Star Pagodas 6,32,631-39-31, of which the sum of Star Pagodas 2,16,697-37-62 was entered in the accounts as Shavee. In the five Taluks round Arcot, the Settlement of which was more immediately under the direction of the Principal Collector, the Returns of Shavee were comparatively small. The researches of Mr. Ravenshaw were therefore, chiefly directed to the other five Taluks under his personal superintendence, and the result was that, of the sum of Star Pagodas 74,557-2-12 entered as Shavee in those Talooks, discoveries of concealed Revenue were made to the amount of Star Pagodas 50,454-1-53. The Curnums of whom many had before sworn to the truth of their accounts, confessed the fact, and soon prepared the account particulars of the proportions due by each individual, although, as the Collector observed, they took more than three months to prepare the accounts of the Jumma bundy.

212. The names of the head inhabitants and Curnums of those villages in which the greatest frauds has been discovered, were contained in Statement No. 3 enclosed in the Collector's letter. Simply to declare these persons to have forfeited their offices and privileges, and to enforce a refund of their embezzlements, the Collector considered to be far too slight a punishment. He therefore, recommended, in addition thereto, that the head inhabitants should for ever be deprived of their usufructuary right in the soil, and that the whole of their property should be confiscated, with respect to the Curnums, who in general possess but little property, he proposed that in addition to the loss of their offices, they should be corporally punished with fifty lashes on each of four successive market days.

213. Such were the measures which the Collector proposes should be pursued towards those whose frauds had been most extensive, and whose general conduct had been otherwise most culpable; some of the head inhabitants besides coming under this description, had resisted the Collector's authority by absconding from the District, and by using all their endeavours to entice away the inhabitants; such of these persons as he might select, Mr. Ravenshaw recommended might not only incur the penalties before mentioned, but be punished by imprisonment for twelve months in irons.

214. For a justification of the severity which he recommended to be exercised, Mr. Ravenshaw appealed to the character of the people, observing that had they been novices at fraud, he should have wished to temporize, but viewing them as men hardened by long practice in deceit, he expressed his conviction that to reclaim them by lenient measures would be impracticable.

215. That some severe examples were necessary, could not we thought, admit of doubt, but where the conspiracy had been so general, it was impossible to treat every one according to his deserts. We therefore proposed that the extent of the punishment should in general be confined to the recovery of the embezzlements, that the head inhabitants and Curnums of those villages only in which the greatest frauds prevailed should be deprived of their offices, and that none should forfeit their usufructuary right excepting those whose conduct might have been marked by circumstances of particular atrocity, or who, after a day to be fixed, might refuse to return to their villages and to refund their peculations.

216. With respect to the infliction of corporal punishment on certain of the most notorious of the Curnums, we proposed to point out to the Collector the latitude allowed him by the Regulations, and to desire he should be guided by his own discretion under the restrictions therein prescribed.

Sec. IX, Regulation VI, 1802.

217. We were informed by Mr. Ravenshaw, that Moodoomulla Reddy, a head inhabitant or Natavar of Brumadeishum in the Tindevanum Talook, and one of the principals in the late nefarious transactions had proceeded, as he understood to Madras. Conformably therefore with the instructions of Government under date 11th June 1803, we recommended that a warrant should be issued for his apprehension addressed to two of the Native Officers belonging to the Revenue Department.

*From Mr. Ravenshaw, in
Cons., 24th June.
In Cons., 16th June 1803.*

218. The Acting Governor in Council informed us, in reply that the great extent to which the head inhabitants and Curnums in the Southern Division of Arcot, had carried their depredations on the public Revenue, rendered it highly necessary that measures should be immediately adopted for putting a stop to an evil of such magnitude and expressed his entire concurrence in the propriety of the measures which we had suggested for that purpose.

*From Government, in Cons.,
18th July.*

219. The Governor in Council accordingly desired that the measures might be taken for recovering the amount of the Revenue which might have been concealed and embezzled by the head inhabitants and Curnums, and that those persons whose conduct had been marked by acts of particular culpability might be deprived of the public offices which they held under the Government.

220. With respect to the proposition of the Principal Collector to deprive some of the inhabitants of their usufructuary right, and to inflict upon them further punishment by the confiscation of their property, the Governor in Council observed that it was in all cases incumbent to be cautious in the adoption of such measures of rigour, as they were calculated in their consequences to implicate the families of the offenders in the punishment of crimes, of which they might have been innocent. In the present case the Governor in Council suspended a determination on this point, until the Principal Collector should submit a Statement of the names of the persons who appeared to have merited particular severity of punishment, with a detailed explanation of the circumstances of their misbehaviour.

221. The conduct of Moodoomulla Reddy was considered by the Governor in Council to be particularly reprehensible, and a warrant was issued for his apprehension, in conformity with our suggestions. We have here to observe that the search for this person has proved unsuccessful.

222. We shall have the honor of submitting to your Lordship in Council in a few days, our Report on the Settlement of the Southern Division of Arcot for the last Fusly, meanwhile, we shall only observe that the total amount of concealed Revenue already detected is Star Pagodas 80,000, and the Collector expects further discoveries to the amount at least of Pagodas 30,000.

223. Under date the 27th May, we laid before your Lordship a petition forwarded by Lieutenant Colonel Macleod from a person named Umeen ud Deen Ali, the prayer of which was that, fifty cawnies of Enam land formerly in the possession of his family, but resumed towards the close of the Mahomedan Government might be restored to him; this land he stated to have been resumed for no other reason than its having been conferred at the recommendation of the Sirdars of the Company.

Petition of Umeen ud Deen Ali for the restoration of an Enam.
From Lieut. Col. Macleod, in Cons., 21st March.
To Government, in Diary Cons., 30th May.

224. The father of the petitioner Mahomed Moorand adventured in the English cause at a eventful period of our history, the invasion of the Carnatic by Hyder Ally, and the petition submitted to your Lordship comprised the narrative of many honorable and approved services rendered by himself and his family; but by a combination of the most untoward circumstances together with the death of those respectable patrons who had witnessed the persevering fidelity of this family, those services never received the requital which had been promised.

225. The instances we observed were too frequent that credit was not due to representations of this sort, but the present recital connected with historical facts bore in a peculiar manner the stamp of truth, and was moreover supported by the testimony of Lieutenant Colonel Macleod, who further stated that this family, now in the most distressed circumstances was one of the first in the Carnatic, and added the Colonel "it is no less unpleasant to declare, than true, that their present reduced state is in consequence of their close adherence to the English cause."

226. The humble request which the Petitioner had made, would we doubted not, under the foregoing relation of his case, be favorably considered, and we ventured to express a hope that, on a perusal of his own narrative, your Lordship would feel disposed to bestow on him some further mark of the bounty of Government or rather of its acknowledgment for services performed.

The Enam granted to Umeen ud Deen Ali, together with a pension for life.
From Government, in Cons., 20th June.

227. Your Lordship, on a consideration of the case of Umeen ud Deen Ali, readily acquiesced in our recommendation of relinquishing to him the Enam land which had formerly been possessed by his family, and was further pleased to confer on him a Pension of fifty pagodas per month for the remainder of his life.

228. In consequence of your Lordship's orders for extending the protection and superintendence of the Court of Wards to the person and property of the minor Jagirdar of Arnee, we have appointed Narrain Iya, late Tassildar of the Arcot taluq, to manage the Jagir in the room of Nagogee Row, and Madoo Row, who had been Nagogee's assistant, to be guardian to the minor, the former on a salary of 32, and the latter on a Salary of 15 Pagodas per month. For the instructions which were

Minor Jagirdar of Arnee.
See last Report, Para. 91.
From Mr. Ravenshaw, in Court of Wards, Cons., 16th May.
To do. in Diary to Court of Wards, Cons., 3rd June.

issued to the Collector on this occasion, we refer your Lordship to the letter entered in the margin.

229. The following charges exclusive of those already noticed have been submitted by the Collector of this Division subsequently to the date of our last Report.

Disbursements.
From Colonel Macleod, in Cons., 11th March.
To Government, Diary Cons., 30th May.
From do. in Cons., 30th June.
To Mr. Ravenshaw, Diary Cons., 24th June.

Disbursements to Dehat Ehamdars, sanctioned by Government under date 8th June... 10,195 13 38

From Mr. Ravenshaw, Cons., 11th April.
To Government, Diary Cons., 10th June.
From do. in Cons., 11th July.
To Mr. Ravenshaw, Diary Cons., 15th July.

Revised Moyen Zabithah charges for Fusly 1214, sanctioned by Government under date 6th July ... 52,284 0 24

From Mr. Ravenshaw, in Cons., 2nd May.
To Government, Diary Cons., 10th June.
From do. Cons., 11th July.

Estimate of various charges extraordinary from 1st April to 12th July 1805, sanctioned by Government under date 5th July ... 471 22 68

From Mr. Ravenshaw, in Cons., 9th May.
To Govt., Diary Cons., 10th June.
From do. Cons., 11th July.

Estimated disbursement for the repair of tanks and watercourses, sanctioned by Government under date 5th July ... 30,000 0 0

From Colonel Macleod, Cons., 21st March.
To Government, Diary Cons., 30th May.
From do. Cons., 20th June.
To Mr. Ravenshaw, Diary Cons., 24th June.

Allowance to Umeen ud Deen Ali from 1st November last in compensation of his services in the examination of Sunnuds for Yeomjars, sanctioned by Government under date 8th June, per month ... 30 0 0

CUDDALORE AND PONDICHERRY.

230. Mr. Fallowfield took charge of the Revenues of Cuddalore and Pondicherry under date the 7th March last.
See last Report, Para. 92.

231. In the month of November we received petitions from two Natives, who had respectively held the Arrack and Betel and Tobacco Farms of Pondicherry, representing that Lieutenant Colonel Macleod had relet those Farms to other persons from the commencement of the current Fusly, although their leases would not expire until its conclusion.

232. The ground of this procedure was explained by Lieutenant Colonel Macleod. He considered the Farms to have been let for one year only, but on reference to the originals and translations of the muchelkas, signed by the Renters on the renewal of their lease in July 1802, it appeared to us that although defective in precision of expression, no other term could be implied for the duration of the lease than from the time abovementioned to July 1805; these Farms had usually been let in leases for three years, and the Petitioners produced copy of a letter from the Assistant Collector to the Officer Commanding at Pondicherry which contained a declaration, that in the event of the transfer of that Settlement to the French, it had been stipulated, subject to their pleasure, that the Renters should continue in possession on the existing terms to 1805, thereby defining the duration of their leases, in case no change of authority should intervene.

Enclosure in a petition from Arcot Mootiah, entered in My book Cons., 26th November.

233. On a review of these circumstances we had no doubt as to the term for which the Farms were understood by the Renters to be engaged, more especially as they had, at the time of Lieutenant Colonel Macleod's taking charge, already held them for the space of eighteen months, and were continued therein until they had paid the 2nd kist of the third year; considering however, the advanced period of the season, we were unwilling to disturb the new arrangement which had been made respecting these Farms; and as it was, at the same time just, that reparation should be made to the former Renters for the loss they had sustained by their removal, we resolved that the amount which they were compelled by Lieutenant Colonel Macleod to make over to the present Renters as the profits of the Farms, for the broken period of the current Fusly during which they were in possession should be repaid to them, together with the difference between the amount of the former and present rents for the remainder of the year.

234. Accounts of the sums payable under this arrangement were accordingly furnished by the present Collector Mr. Fallowfield, and we granted him authority to discharge the amount, namely, to the late Renter of the Arrack Farm, Star Pagodas 619-22-15, and to the late Renter of the Betel and Tobacco Farm, Star Pagodas 1,271-1-0, an arrangement which was approved and authorized by your Lordship in Council.

235. The following charges have been submitted by the Collector of this Division subsequent to the date of our last Report.

From Mr. Fallowfield, in Cons., 2nd May. To Government, Diary Cons., 10th June. From do. in Cons., 11th July.

Disbursement for clearing the different Salt Pans, and repairing channels, sanctioned by Government under date 5th July ... 50 0 0

From Mr. Fallowfield, in Cons., 22nd April. To do., Diary Cons., 25th April. From do. in Cons., 16th May. To Government, Diary Cons., 4th July. From do., in Cons., 18th July. To Mr. Fallowfield, Diary Cons., 22nd July.

Revised Moven Zabithah proposed by Mr. Fallowfield for the management of the Revenues of Pondicherry and Cuddalore, sanctioned by Government under date 13th July per month ... 438 30 60

From Mr. Fallowfield, in Cons., 16th May. To Government, Diary Cons., 4th July. From do. in Cons., 18th July. To Mr. Fallowfield, Diary Cons., 22nd July.

Amount of Mr. Pernon's salary to commence with the date of his appointment to the charge of the Customs at Pondicherry, sanctioned by Government under date 13th July at the rate of 25 Pagodas per month ... 25 0 0

From Mr. Fallowfield, in Cons., 27th May. To do., Diary Cons., 3rd June.

Charges incurred in the purchase of a temporary supply of stationary, sanctioned by the Board under date 31st May ... 11 20 70

TANJORE AND TRICHINOPOLY.

236. Under date the 27th March last, we received a letter from the Secretary to Government, informing us that your Lordship in Council had deemed it expedient to provide for the future management of the Province of Tanjore by one Principal and two Subordinate Collectors, and that your Lordship had been pleased to appoint Mr. John Wallace to be the Principal, and Messrs J. N. Watts and J. Cotton to be the Subordinate Collectors.

Appointment of a Principal and two Subordinate Collectors in Tanjore. From Government, in Cons., 23rd March.

237. On the 16th April we were informed that it had been resolved by your Lordship in Council, that the superintendence of the Principal Collector in Tanjore should be extended over the District of Trichinopoly, and that a Subordinate Collector should be appointed to the immediate charge of that District under the authority and control of Mr. Wallace. On the 29th, we were made acquainted with the appointment of Mr. R. H. Young to be the Subordinate Collector in Trichinopoly, and of Mr. Kinloch, who had been acting as Collector in that District since the month of May 1804, to be Register under the Principal Collector in the Southern Division of Arcot.

238. In consequence of the above arrangement, your Lordship in Council deemed it necessary to transfer to the charge of the Principal Collector in the Southern Division of Arcot, the Districts of Chellumbrum, Caut Mannarcoil and Srimustum, which were considered to be more conveniently situated for forming part of that Division than of Trichinopoly.

239. The arrangement made by Mr. Wallace for distributing the charge of the Province of Tanjore between himself and the Subordinate Collectors may be seen on reference to his letter of the 4th April. On this occasion Mr. Wallace requested to be informed whether that part of Regulation II, 1803, which vests Collectors with authority to hear, try and determine causes of a Civil nature were to be considered as applying also to the office of Subordinate Collector; it were assuredly advisable that the Subordinate Collectors should possess judicial authority to a certain extent, but whether their decisions should be independent of, or subject to an appeal to the Principal Collector, or whether their powers should be as circumscribed as those vested in Registers by Sections V and VI, Regulation II, 1804 was a question which we deemed necessary to submit for your Lordship's determination.

240. We were informed in reply, that it was intended the Subordinate Collectors should possess the same judicial powers as the Principal Collector in the exercise of those powers to the revision and control of the Principal Collector in the same manner as in the discharge of any other duties entrusted to them.

241. Previously to delivering over charge of Trichinopoly, Mr. Kinloch had concluded the Settlement of the Revenues of that District for the past Fusly, and under date the 25th June, we had the honor to submit his Report thereon for the consideration of your Lordship in Council.

242. This Settlement had for its principle the introduction of a money rent on the ground occupied by each individual, a foundation for which had been laid by Mr. Wallace in the preceding Fusly. In order distinctly to show the grounds upon which it was formed, we had occasion to refer to those of the last year's Settlement by Mr. Wallace.

243. In the Western and Northern Divisions, Mr. Wallace in Fusly 1212 established standard of the produce, or rather of the relative fertility of each village and field, founded on a fair average of the actual produce of the five years immediately preceding the transfer of the country to the Company's authority, and that of Fusly 1211, the first year of the Company's management. This standard having been deemed both liberal and just was continued in Fusly 1213.

Talooks.
Floor. Vettucutty. Lalgooty. Conand. Torriore. Volcondapooram. Otatoor. Corumbaloor.

Western Division.
Northern Division.

Centre Division.
Aralore.
Woodiarpollam.
Eastern Division.
Chedumbarum.
Caut Manarcovil.
Sri Mustam.

244. In the Centre and Eastern Divisions, and in some tracts watered by tanks and lakes in the Northern Division, where from the want of accurate and connected information, an average deduced from a series of years could not be adopted, Mr. Wallace had recourse to an estimation of the standing crops.

245. The mailvarum or Government share of the produce determined in the several villages of the several talooks upon the principals above described, was commuted for a payment in money, at rates adapted to the local circumstances of each talook and village with reference to the distance of the places of sale, means of transportation, and facility of disposal. The average commutation price was Star Pagodas $21\frac{1}{8}$ per Madras garce.

246. From a Statement thus formed, the transition to a money rent with individual landholders was rendered easy; little more remaining to be done than to apportion the grain assessment and commutation price on their respective fields.

247. The standard of produce upon which the Jumma of the last Fusly was founded could not however be considered as yet a fixed rule of assessment; for, as your Lordship will have seen, it was in some talooks formed on an average of years, and in others, on an estimate of the crops on the ground. Accordingly it was not implicitly adopted for the basis of the current year's Settlement, and it was probable, we observed, that the experience of future years would dictate further changes before the standard could be ascertained with sufficient precision; it afforded, however, a criterion whereby to determine the relative value of the lands in each village, and it was accordingly taken by Mr. Kinloch for that purpose.

248. The lands having been divided into four classes, and again subdivided, where the produce of the lands appeared to require the distinction, a puttah or written agreement was granted to each landholder, specifying the extent, class and produce of his land, and the amount of his rent.

249. The foregoing exposition of the principles on which the Settlement of the Revenue in the Trichinopoly District for the last and current years have been founded, relates only to the nunjah cultivation. The punjah lands had always been assessed with a money rent, according to the actual cultivation, and at local rates long established in the different districts and known to every individual Ryot. These lands were however classed by Mr. Kinloch under five distinct heads, and the assessment apportioned as with the nunjah lands with reference to their relative value.

250. The total nunjah cultivation of this Province for the current Fusly 1,07,361 cawnies, $\frac{3}{4}$ goolies, of which 43,778 cawnies, $31\frac{5}{8}$ goolies yield a second crop, making together 1,51,139 cawnies, $32\frac{1}{8}$ goolies; from this was to be deducted the gross decrease 7,198 cawnies, $41\frac{5}{8}$ goolies, leaving the actual nunjah cultivation at 1,43,940 cawnies, $87\frac{3}{4}$ goolies, or less than the nunjah cultivation of Fusly 1213 by 3,001 cawnies, $76\frac{1}{8}$ goolies.

251. The total punjah cultivation was cawnies 3,29,634 cawnies, $72\frac{3}{4}$ goolies, from which deducting the decrease 17,378 cawnies, $50\frac{3}{8}$ goolies the actual punjah cultivation was 3,12,257 cawnies, $82\frac{1}{8}$ goolies exceeding the punjah cultivation of Fusly 1213 by 13,400 cawnies, $70\frac{1}{8}$ goolies.

252. We inserted the following Statement as exhibiting a comparison between the cultivation and Jumma of Fuslies 1213 and 1214, including the Revenue denominated Swarnadayem, upon which there was a decrease in the last year of Pagodas 2,124-20-57.

S. Pags. F.C.
Fusly 1213 ... 27,244. 6.15
" 1214 ... 25,119 27-38
Decrease... 2,124-20-57

Statement of the Comparative Cultivation and Jumma of Fusly 1213 and 1214.

Names of the Talooks.	Extent cultivated in Fusly 1213.		Extent cultivated in Fusly 1214.		Increase in Fusly 1214.		Decrease in Fusly 1214.		Jumma.			
									1213.		1214.	
									C.	G.	C.	G.
Conaud.....	Cawnies, 46,452 $\frac{51}{16}$	G. Cawnies, 23,644 $\frac{92}{16}$	Cawnies, 46,144 $\frac{36}{16}$	G. Cawnies, 27,005 $\frac{78}{16}$	C. 161 $\frac{91}{16}$	G. 3,360 $\frac{36}{16}$	C. 468 $\frac{39}{16}$	G. 300 $\frac{99}{16}$	G. S. Pags. 1,00,734 $\frac{25}{16}$	F. C. S. Pags. 1,01,992	G. S. Pags. 832	F. C. S. Pags. 1,257 $\frac{25}{16}$
Vaticutty.....	Cawnies, 35,177 $\frac{24}{16}$	G. Cawnies, 1,00,779 $\frac{16}{16}$	Cawnies, 35,658 $\frac{86}{16}$	G. Cawnies, 1,02,823 $\frac{92}{16}$	C. 481 $\frac{64}{16}$	G. 2,435 $\frac{5}{16}$	C. 46	G. 59	G. S. Pags. 93,911 $\frac{11}{16}$	F. C. S. Pags. 96,783	G. S. Pags. 264	F. C. S. Pags. 2,871 $\frac{83}{16}$
Laulgoody.....	Cawnies, 37,460	G. Cawnies, 15,312	Cawnies, 38,010	G. Cawnies, 23,082 $\frac{43}{16}$	C. 596	G. 7 $\frac{11}{16}$	C. 46	G. 59	G. S. Pags. 96,769 $\frac{18}{16}$	F. C. S. Pags. 98,672	G. S. Pags. 264	F. C. S. Pags. 1,902 $\frac{20}{16}$
Torriore	Cawnies, 7,794	G. Cawnies, 94,323 $\frac{87}{16}$	Cawnies, 7,372 $\frac{36}{16}$	G. Cawnies, 91,142 $\frac{37}{16}$	C. 23,365	G. 531	C. 422 $\frac{26}{16}$	G. 547	G. S. Pags. 1,18,171 $\frac{23}{16}$	F. C. S. Pags. 1,10,742	G. S. Pags. 122	F. C. S. Pags. 7,429 $\frac{22}{16}$
Mannargoody	Cawnies, 18,198	G. Cawnies, 20,658 $\frac{48}{16}$	Cawnies, 15,524 $\frac{14}{16}$	G. Cawnies, 24,028 $\frac{92}{16}$	C. 2,673	G. 85 $\frac{15}{16}$	C. 2,673	G. 85	G. S. Pags. 60,635 $\frac{13}{16}$	F. C. S. Pags. 65,467	G. S. Pags. 325	F. C. S. Pags. 4,811 $\frac{31}{16}$
Woodiar Pollam..	Cawnies, 1,859	G. Cawnies, 44,837 $\frac{90}{16}$	Cawnies, 1,230 $\frac{23}{16}$	G. Cawnies, 44,176 $\frac{9}{16}$	C. 629	G. 70 $\frac{5}{16}$	C. 629	G. 70	G. S. Pags. 91,654	F. C. S. Pags. 85,760	G. S. Pags. 25	F. C. S. Pags. 5,893 $\frac{21}{16}$
Total...	Cawnies, 1,46,942 $\frac{58}{16}$	G. Cawnies, 2,98,857 $\frac{12}{16}$	Cawnies, 1,43,940	G. Cawnies, 3,12,257 $\frac{82}{16}$	C. 1,256 $\frac{91}{16}$	G. 21,061 $\frac{42}{16}$	C. 4,240 $\frac{62}{16}$	G. 7,660 $\frac{72}{16}$	G. S. Pags. 5,81,926 $\frac{12}{16}$	F. C. S. Pags. 5,59,447	G. S. Pags. 2,15	F. C. S. Pags. 10,843 $\frac{32}{16}$
Deduct Decrease...									Deduct Increase...			
Net Increase									Net Decrease			
									Deduct Increase			
									Net Decrease of Fusly 1214..			
									10,843 $\frac{32}{16}$			
									2,470 $\frac{10}{16}$			

ABSTRACT.

Punja ... 236,065 34 8
Nunja ... 298,801 24 49
Ready money ... 20,000 9 27 38
Star Pagodas... 5,59,447 2 15

253. The decrease in the nunjah cultivation, the natural consequence of the drought of the season, was more than counterbalanced by the commutation price of grain in the Vyaloor Maganum being raised to a level with that of other Maganums similarly situated, by an augmentation of the commutation price in the Eastern Division; (where grain was selling at nearly double the rate at which it was commuted in the last year), still leaving, however, a very considerable gain to the inhabitants, and lastly, by an increase of produce in the Chedumbrum Mahal where for reasons explained in the Report, the crops were uncommonly abundant. The nett increase of nunjah Jumma from these united causes was Star Pagodas 3,761-15-45.

Punjab.	
Decrease Punjab	4,116 5 20
Do. Swarnadaya...	2,124 20 57
Total...	6,240 25 77
Increase, Nunjah	3,761 15 45
Nett Decrease ..	2,479 10 32

254. Notwithstanding the considerable increase of punjah cultivation, exhibited in the Statement, there was a decrease of Jumma under this head to the amount of Star Pagodas 4,116-5-20, occasioned by the relinquishment of lands prepared to receive the seed but not sown, and by remissions allowed on account of a partial failure of the crops. The nett decrease of Land Revenue including Swarnadayem was Star Pagodas 2,479-10-32.

255. The estimated proceeds of the other items of Revenue amounted to Star Pagodas 52,262-38-12, and the total Jumma was Star Pagodas 6,11,709-40-27 as hereunder stated.

	S. Pags.	F.	C.
Land Customs	32,711	24	42
Farms and Licenses	17,032	26	60
Salt	518	28	70
Extra Revenue	2,000	0	0
Total Estimated...	52,262	38	12
Land Revenue	5,59,447	2	15
Total Jumma	6,11,709	40	27

256. After having explained the nature of the Settlement, and shewn its result, we passed to the subject of a correspondence with Mr. Kinloch respecting the opposition excited by certain head inhabitants of Torriore to the payment of the teerwa of that talook.

257. Your Lordship was already in the knowledge that from the time of the Carnatic being transferred to the British authority, the head inhabitants throughout these Territories had pursued measures for securing to themselves the oppressive influence they possessed over the cultivating ryots, during the Mahomedan Government, and our Records teem with proof of the extensive injury with which the interests of, comparatively, a few individuals have thus loaded the bulk of the people, depriving them of their just rights, reducing them to poverty and wretchedness, and greatly impairing the Revenue of the State.

258. To eradicate a system of such oppression had been a constant object of solicitude in Government, whose orders steadily kept in view to excite among the cultivating Ryots, a spirit of industry, and to insure to them a full participation in the produce of their labors.

259. Towards the accomplishment of these salutary purposes we had advanced by degrees in changing the former mode of letting out large tracts of country to a single person, as practised under the Nabob's management to the renting villages separately, and in many Districts to a Settlement with each Ryot for the extent of his cultivation on defined and moderate terms, delivering to him a puttah, stating the public demand upon him, and relieving him from all extra assessments and interference of Revenue servants.

260. Through every stage, however, we had to contend with the head inhabitants who foresaw from this system of Revenue management, the downfall of their accustomed power and deprivation of the spoil with which they enriched themselves at the expense of the inferior Ryots

and of Government; every obstruction which artifice could devise, or self interest stimulate, was opposed to embarrass and retard the Settlement; the head inhabitants quitted their villages carrying with them their dependants and such others as from connection or promises of support during the contest they could seduce, but when they discovered from their cultivation being engaged for by those they could not influence, or otherwise that their scheme of bringing the Collector to terms was likely to prove abortive, they at various times repaired to the Presidency, from Nellore, the two Divisions of Arcot, Trichinopoly and Tinnevely Districts, to compass the latent purpose of bringing discredit on the Collector, and obtaining, as they hoped, an order from higher authority not to disturb their former situation, endeavoring to interest the Board and ultimately Government by false representations of over-assessment and abuse of power.

261. The Regulations sanctioned by Government prescribe that complaints must not be preferred in the first instance to this Board, as well because the local authority would thereby be weakened, while the expenses and delay of the journey must absorb the means and oppose the industry of the inhabitants, as that no decision could pass until an explanation of the case had been given by the Collector.

262. For the reasons already stated, we declined listening to the head inhabitants of Torriore in person complaining of over-rated demands upon them; yet when they were combined with charges of ill treatment, in other respects, on the part of the acting Collector, we referred them for his reply, in which they were satisfactorily repelled, and we were informed at the same time that these head inhabitants in general had returned to their villages and were discharging their kists with punctuality, until encouraged by the intrigues of a person named Vassareddi, the chief of a party at Madras, they had again assembled and headed by one Nellapah Reddi had committed a violent assault on the Tassildar's Cutcherry, wounding eight of the guard, and carrying off certain of the inhabitants, who, having been in the habit of evading payment of their kists had been detained for the purpose of giving security.

263. In a subsequent letter, Mr. Kinloch informed us that the party, after committing the above outrage proceeded to the Salem District, but that meeting with no encouragement in that quarter, they applied to him for a cowl to return, which he had granted to all excepting Nellapah Reddy. He stated, however, that in consequence of the advice and interference of Vassareddy, who immediately had returned to Torriore, the payment of the Revenue was entirely suspended.

264. Mr. Kinloch repeated to us his assurances that in forming the Settlement every attention had been paid to the just claims of the Ryots, and reductions on account of the severity of the season made for land, which, at the commencement of the year they had agreed to cultivate, as likewise for the land which the insufficiency of rain prevented being sown. He added that the accounts were drawn out by the village Conicopolies, and the items objected to being deducted were acknowledged to be right.

265. In consequence however of the continued severity of the season, Mr. Kinloch in a postscript of subsequent date to his Report, expressed his opinion that further remission would be necessary to the amount of the last kist, observing that the claims of the inhabitants should be attentively examined, and the ultimate demand be regulated by the produce of the year.

266. On the removal of Mr. Kinloch from his Revenue charge, we addressed Mr. Wallace upon the subject of the Settlement and other points connected with it, and requested he would take measures as prescribed by the Regulations, for apprehending and bringing to punishment Nellapah Reddy who headed the party and others concerned in the assault.

267. The Principal Collector in his reply confirmed Mr. Kinloch's opinion that further reductions would be requisite, and promised to institute a minute examination and meanwhile to suspend the collections in those villages in which it might be fully ascertained that the payment of the whole

of the kists would be oppressive. Mr. Wallace stated with confidence that the principal inhabitants had misled the inferior Ryots, and that the object they had in view should be investigated when some degree of order and confidence should be restored to the villages. He further expressed his intention of making an example of those persons who had dared to assail by open force the public Cutcherry of the talook, to wound the public persons in charge of it and to liberate the prisoners there confined.

268. We entered into some detail to shew your Lordship in Council that the interested allegations of the head inhabitants, however numerous or pointed, should be received with extreme caution as impeaching the administration of a Collector; but if further proof were required to support this opinion, we informed your Lordship that it would shortly be brought forward in the representation we had to make to your Lordship in Council of the shameless plunder of the Circular dues during the late Fusly in the Southern Division of Arcot. With regard to Mr. Kinloch we observed that whatever impressions might have been made by the charges of the head inhabitants to his prejudice, we should have thought ourselves deficient in justice had we omitted to declare our confident persuasion that his conduct throughout was regulated by the principle of a conscientious and honorable discharge of duty.

269. Accompanying the Report on his Settlement, Mr. Kinloch transmitted a letter addressed to him by Mr. Edward Campbell, in which that gentleman expatiated on the unfavorableness of the late and preceding seasons, and concluded with requesting that the nett produce of his farm in the last year stated at Pagodas 1,078-13-24½ might be received in satisfaction of the rent, and that for the unexpired term of his lease, the rent might be calculated on the average produce of four years ending with Fusly 1214, thereby reducing its annual amount to Pagodas 1,670-19-51½.

270. The annual rent of the villages granted to Mr. Campbell was fixed at Star Pagodas 2,062-3-25 being the average Jumma of the 2 years during which the Chedumbrum District had been under the Company's Government; in the first year (Fusly 1211); the cultivation, as represented by the Collector was carried to the full extent of the means of the Ryots, and the Revenue, assessed at the fair and established rates of the District, amounted to Pagodas 2,364, in the second (Fusly 1212) the season was unfavorable and the cultivation very considerably diminished, yet the Jumma independent of charges amounted to Pagodas 1,916.

271. Though a longer period had furnished more satisfactory grounds we did not differ from the opinion of the Collector that the average of a good and bad season might reasonably be taken for fixing the rent, nor was any objection made to it by Mr. Campbell at the time; the first year he fulfilled his engagement, but the Revenue of the last proving deficient, he solicited not only that his rent for Fusly 1214 might be limited to Pagodas 1,078-13-24½, but that for the remaining 8 years of his Lease, it might be reduced Pagodas 246 annually, below the Jumma of the 2nd year, the proposition appeared to us highly unreasonable and we could not recommend its being acceded to by your Lordship in Council.

272. On the subject of the foregoing letter we wait the communication of your Lordship's orders.

From Government, in Cons.,
22nd April.
To Mr. Kinloch, in Diary
Cons., 29th April.
From do. in Cons., 16th

273. The correspondence entered in the margin relates to the prosecution of the improvements to the Town of Trichinopoly noticed in our General Reports of 5th October and 15th February last:

274. Under date the 31st ultimo, we had the honor to submit to your Lordship in Council the Jumma and Kistbundi of the several items constituting the Revenue of the Province of Tanjore with the Report of the Principal Collector Mr. Wallace on the first money Settlement which has been formed in that Province since it came into the possession of the Company.

TANJORE.
To Government, in Cons.,
29th July.
From Mr. Wallace, in Cons.,
20th May.

Settlement of Fusly 1214.
From Mr. Harris, in Cons.,
10th April 1800.
To Government, Diary
Cons., 17th April 1800.
From do. in Cons., 1st May.
To Mr. Harris, Diary Cons.,
5th May.
From do. in Cons., 7th
August.
Do. do. do. 7th August.
Do. do. do. 14th do.
Minute of the Board in
Cons., 14th August.
From Mr. Harris, in Cons.,
1st September.
Minute do., 1st September.
From Mr. Harris, in Cons.,
16th October.
To Government, Diary Cons.,
17th November.
From do. in Cons., 15th
January 1801.
To Mr. Harris, Diary Cons.,
26th January 1801.
From do. in Cons., 19th
March.
Do. do. do. 13th August.
Do. do. do. 24th do.
To Government, Diary
Cons., 21st September.
From do. in Cons., 2nd
November.
To Mr. Harris, Diary Cons.,
5th November.
From do. in Cons., 27th
September 1802.
To Government, in Cons.,
27th September 1802.
From Mr. Harris, Diary
Cons., 25th September 1802.
Do. do. in Cons., 17th
January 1803.
Do. do. do. 20th do.
To Government, Diary Cons.,
28th do.
From do. in Cons., 21st July.
To Mr. Harris, Diary Cons.,
do., do.
From do. in Cons., 7th do.
To Government, Diary Cons.,
14th do.
From Mr. Harris, in Cons.,
14th do.
Mr. Falconer's Minute, Cons.,
15th August.
To Government, Diary Cons.,
18th August.
From do. in Cons., 26th
September.
To Mr. Harris, Diary Cons.,
29th September.
From do. in Cons., 5th
January 1804.
To Government, Diary Cons.,
30th January 1804.
From do. in Cons., 13th
February.
To Mr. Harris, Diary Cons.,
20th February.
From Mr. Cotton, Diary
Cons., 6th August.
To do., Diary Cons., 6th do.
From do. in Cons., 13th
August.
To do., Diary Cons., 16th
August.
To Government, Diary Cons.,
16th August.
From do. in Cons., 17th Sep-
tember.
From Mr. Wallace in Cons.,
22nd November.
To Government, Diary Cons.,
13th December.
From do. in Cons., 21st Janu-
ary 1805.

275. That your Lordship might have before you the whole of the papers respecting the Revenue management of Tanjore since its cession to the Company, we referred to the correspondence noted in the margin, containing the reasons that originally induced the Board and Government to consent to the temporary establishment of the Aumani system, the amount of each year's Revenue under this system, and the circumstances which induced us to recommend that a general money rent should be introduced in the course of the expired Fusly, together with the detailed arrangements made by Mr. Harris with respect to the abolition of various oppressive ready money taxes, and to the equalization of the warum of the inhabitants according to the facility or difficulty of irrigation.

276. This correspondence comprises every necessary information relative to the local peculiarities of Tanjore; the Attupachel or lands depending on the rivers for irrigation, which constitute by far the larger portion of the arable lands of the Province, is in different years of different degrees of fertility and the several parts of it, according as their situation with respect to the Cauvery is more or less remote, are also liable in the same year to great variation in their productive powers; hence arises the great difference of produce between the several years of Mr. Harris's management, and hence it happens that many parts of the country are in a state of high cultivation while the crops of others entirely fail from the want of water.

277. The last season from Mr. Wallace's representation appeared to have been by no means favorable; the freshes which usually set in during May did not appear until the middle of June, and then the supply of water was not sufficient to enable the immediate cultivation of the North Eastern Districts; the river in the ensuing months of July and August was never at its full height, frequently below its ordinary current, and often entirely dried up; thus at the end of the season there was a deficiency in the stipulated cultivation amounting to values 10,481, principally in the talooks of Mayaveram, Colatoor and Munneclur, which depend for irrigation either on the lower part of the Cauvery or upon its eastern branches, and the lands of these talooks which were cultivated yielded inferior crops, some being deficient one-half, others four-fifths of their usual produce.

278. The Manavari lands, though depending entirely on the rains, are not so variable in their produce, as the more distant Attupachel, nor is a season unfavorable to the latter necessarily so to the former: this was instanced in the cultivation of those lands in the last Fusly, which, though the monsoon rains were deficient, yet from the favorable showers in the early and latter part of the year was extended so as to exceed that of the three preceding years in values 1,496. We considered it necessary to state particularly the effect of the last season on the cultivation of the Province, that your Lordship having before you the circumstances under which the money rents were formed might be thereby enabled to appreciate more correctly the exertion of the Principal Collector in introducing them; previously also to entering on a particular examination of this Settlement, we thought it necessary to attract your notice to the information afforded by Mr. Wallace, as to the several descriptions of tenure in the Province, and of the persons holding under them; these being connected with the reasons which induced him to alter the rates of warum sanctioned by your Lordship, tending also, to elucidate the principles of his Settlement, and to point out those under which a permanent assessment of the Land Revenue might hereafter be made.

279. On the Merasi tenure as existing in Tanjore, we had frequent occasion to address your Lordship; the rights of the several classes of Merassidars or Ulcudis and Paracudis in Tanjore especially, were particularly explained by Mr. Harris to the Committee in his Report of the 9th May 1804, and forwarded to us by your Lordship under date the 22nd September last, the tenures under which the former respectively held their lands were explained by Mr. Wallace to be.

First.—Yekabhogam, or individual possession, when the whole lands of a village belong to a single person, who cultivates them either by himself or servants, or entrusts them to Paracudis; by which tenure, 1807 villages are held in Tanjore. The Yekabhogam proprietor is at liberty to dispose of either the whole or part of his right of cultivation by sale or otherwise at his pleasure; if he disposes of a part only the tenure becomes Palabhogam, or separate possession.

280. The *Second* description of tenure refers to lands divided between two or more individuals who are each answerable to the state for the amount of Revenue derivable from their portion respectively which they cultivate in such manner as they think proper, of this description are 2,202 villages; the Palabhogam proprietor possesses the same rights in his share as the persons holding under the preceding tenure do in whole villages.

281. The *Third* tenure is called Samadayam or possession in coparcenary under which the lands of a village are held by many Ulcudis, who may cultivate them jointly, may commit them to one of the parceners or by general consent, may call in Paracudis, in either case the produce is divided among the Ulcudis in proportion to the respective shares they hold, and they are jointly answerable for the public Revenue of this description; there are at present 1774 villages in the Province.

282. The landed proprietors, among whom the villages composing the District, amounting in all to 5,783 are divided, were stated by Mr. Wallace to be of various castes and description, the Brahmins he computed at 17,149; the Sudras including Hindus and Christians at 43,442, and the Mahomedans at 1,457, forming together a proprietary holding under the several tenures above mentioned of 62,048 persons; the situation of the sub-tenantry or Paracudis having been already explained to your Lordship, we deemed it superfluous to mention them, further than to observe that of the number of villages, noticed in this paragraph 1808 were cultivated wholly by them, and 1,923 jointly by them and the Ulcudis.

283. The rate of warum or share of the state and the proprietor respectively is not affected by the nature of the tenure, but by the caste of the proprietor, the Brahmin receiving a higher warum than the rest.

284. In our letter of the 26th March 1803, communicating the several points which Mr. Harris, considered necessary to be carried into execution previously to the establishment of a rent, we stated that the only one which had not been effected was an adjustment, on equitable principles of the rates of warum, the Collector's subsequent proposition on this point was considered by us, and by Government a necessary preliminary to the introduction of an assessment in money on the lands, and as the basis on which that assessment was to be founded; for the detail we referred your Lordship to the Collector's address and our letter noted in the margin observing only that its principle was to divide that part of the Province watered by the Cauvery into Divisions and Sub-divisions, allowing to each a different rate of warum according to the capability of irrigation possessed by the lands included within them: a principle which also received our approbation and the confirmation of your Lordship in Council.

NUNJA WARUM.
Vide Section — Regulation 11. 1802.
In Pretapa Sing's reign, the warum of Tanjore was to Sudras 20 per cent.
To Brahmins in the large harvest 30 per cent.
In the small do. 45 do.
In Amara Sing's reign to all 40 per cent.
With the exception of some instances of personal favor in which it was 50 per cent.
In 1800 the first year of the Company's sole Administration it was generally 45 per cent.
In 1803 from 50 and 55 in Attupachel, and in the Manavari 60 per cent.
Average of all the rates established by Mr. Harris, 55½ per cent.

285. We observed however from the Report on the Settlement of the last year that notwithstanding the provisions in the Regulations to the contrary, Mr. Wallace had altered the authorized rates of warum, and that setting aside the divisions of Mr. Harris, in which the rates were proportioned according as the means of irrigation afforded by the rivers which water them are scanty or abundant, precarious or constant, he had fixed but one rate as follows, for the respective kinds of nunja land, viz, 50 per cent for lands watered by rivers, 55 per cent for lands watered by lakes, and 60 per cent if depending solely on rain; the rates adopted by Mr. Harris, for the two former descriptions of land varied from 50 to 60 per cent, the average of which Mr. Wallace appeared to have taken, the Manavari warum was the same as that fixed by the present Collector.

286. For this alteration of the authorized warum Mr. Wallace stated general reasons only; he observed that, "adjudging the rates of warum of a village according to the river by which it was watered, appeared fraught with inequality and uncertainty," and he thought that "the facility or difficulty of irrigation ought certainly not to be disregarded in establishing the rightful share of the Meras-

"sidars and that the actual productive powers of the lands, as the most certain, should be the chief standard by which the warum should be regulated," thereby constituting the quality of the soil as the principal, the means of irrigation as the subordinate rule of assessment. We remarked, in this place that the adjustment of the rates of warum in Tanjore should be regulated with reference to the various circumstances, which might, in different seasons cause a fluctuation in the produce of the same lands, and that the result, therefore, of any arrangement for this purpose could only approximate, not ensure equality, it appeared to us that this object was more likely to be accomplished by apportioning the rates according to the advantages possessed of irrigation, than by establishing a general average on lands varying materially from each other in this or in any other respect, and considering the causes on which depends the fertility of the soil, in Tanjore in particular we thought that the facility or difficulty of obtaining a constant supply of water should be taken as the datum whercon to calculate the rate of warum to be allowed to the cultivation, and that the subordinate modifications of that rate should depend on the quality of the soil: for, however, naturally fertile the land may be, still if the freshes do not reach the part of the country where it is situated, or if the tank on which it depends be deficient in supply; the crop of the season will be injured or lost. We informed your Lordship in Council that in the event of these principles being approved, we should direct the Collector's attention to them as a rule for his future conduct.

287. The share allowed to the cultivators in punja land, Mr. Wallace continued as fixed by his predecessor, viz., at $\frac{2}{3}$ th of the gross produce, except with respect to those nunja lands which from the want of water, had been sown with punja produce, in which case, on account of the superior advantage derived by the Ryot, it was fixed at 50 per cent; the tax on baugayet or garden rent was increased from the former rate, 5 Star Pagodas per valy, to what it was in Fusly 1210, varying according to the produce from 5 Pagodas to 33 Pagodas, and averaging 7 Pagodas, 23 fanams, 2 cash per valy; this we approved as being consonant with the intention of revising this tax, as stated in our letter of the 19th September 1803, on the abolition of the Aumani, and calculated to equalize the assessment on the proprietors of gardens.

288. We next proceeded to state the principle on which the Settlement of Fusly 1214 had been formed, the mode in which the melwarum had been commuted for a money payment, and the amount of the assessment, resulting therefrom, on the several descriptions of land, namely nunja, punja and baugayet.

289. Under date 13th August we submitted a proposal from Mr. Harris for forming the proposed money Settlement of Fusly 1214 on the actual produce of the Province in the four preceding years, which received your Lordship's approval. Mr. Wallace, however, as noticed in his letter, dated 5th November, did not consider this as the proper basis for the proposed assessment, and accordingly founded it on the actual state of the crops ascertained by estimation, and the means possessed by the inhabitants to dispose of the produce; his reasons were the great diversity in the state of cultivation in different parts of the Province arising from a deficient supply of water from the Cauvery; and the advanced period of the year when he took charge; the combined operation of these causes rendered it impossible to apply the results of former years as the foundation of the Settlement of the last Fusly.

290. The calculation was formed on the estimated produce of the growing crop and to guard as much as possible against the dishonesty of the Circar servants, he entrusted the formation of the estimates to twelve Tahsildars, sworn to perform their duty with fidelity, instead of employing a numerous body of inferior servants; obviating thereby, as much as possible, the temptation to malpractices which the indigence of his agents might otherwise have afforded as a check on these estimates the Collector attended to and investigated every objection made against

them by the Merassidars, and compared them with the accounts given in by them and the Currums of the produce of the same lands in preceding years; to these Tassildars liberal allowances were granted as the best means of insuring their fidelity.

291. The preceding arrangement applied principally to nunja lands, though it was also considered expedient to extend the same principle to punja; the mode formerly observed in assessing these lands was by demanding 2 Pagodas per valy and leaving it to the option of the Merassidar to pay the tax or to divide his crop with the Circar, this the Collector considered to be disadvantageous to the Circar, as none would pay the tax unless they gained considerably thereby, and it would be rejected as much in the hope of being able to commit depredations during the Aumani Divisions, as from its exceeding the fair Revenue of the land; a reference to former years was subject to the same objections in the punja as in the nunja, and the Collector therefore resolved to follow the same plan for the former as for the latter.

292. The rate of warum and the principle of cultivating the produce having been fixed, it remained only to determine the mode in which the Circar share ascertained in the manner already stated, should be valued. Considering the circumstances which obliged the Merassidars during the latter period of the Mahratta Government to dispose of the grain at a disadvantage, immediately after the cutting of the crop in order to provide for the demands of the Puttucdars; and that from the commencement of the last Aumani management the whole of the disposable grain had been sold by the Collector to the highest bidders. Mr. Wallace inferred that the former system was liable to occasion at one season of the year an under valuation of grain, and that the effect of the latter would probably be an unreasonable rise in its price; he accordingly resolved in fixing the commutation for each talook to combine the consideration of former rates with the current value at the period of the Settlement, the probable demand for grain within the year and the facility of disposing of it in each District; to the former the Collector had reference rather for the sake of comparison than as a circumstance materially influencing his judgment.

293. For a description of the progress of the Settlement we referred your Lordship to the Collector's letter observing merely that the measures adopted by him, were in our opinion judicious and well calculated to assure the Merassidars of the liberal intentions of Government towards them; the possibility of any material error appeared to have been obviated by the Settlement of each village having been made in the presence and under the immediate inspection of the Collector.

294. The total extent of nunja land in Tanjore paying full Revenue to Government is valies 90,042, of this valies 76,913 were cultivated in the last Fusly including valies 5,420, which on account of the scanty supply of water were sown with punja productions, leaving the nett punja cultivation valies 71,493; the total produce of this extent of land was Madras garces 77,560, from which the fixed sotuntrums being deducted there remained Madras garces 68,461, making the share of Government, according to the rates of warum already stated Madras garce 34,160.

295. Under the principles already stated, the rates of commutation at which the Circar share was given up to the inhabitants were as follows.

296. The highest rates were in those talooks which, bordering on the Sea Coast, not only possessed the means of exportation, but also enjoyed the advantage arising from the consumption of several large towns; they varied from Star Pagodas 24-24-36 to Star Pagodas 27-28-45 per Madras garce.

297. The medium rates were in those inland talooks which contained large towns or were contiguous to Districts, in which the produce was deficient, and were from Star Pagodas 25-29-5 to Star Pagodas 22-22-23 per Madras garce.

298. The lowest rates were in the talooks, which possessed no facilities to the disposal of their produce, and were from Star Pagodas 21,26,10 to Star Pagodas 19-4-11 per Madras garce.

Star Pagodas 11-30-13 per valy or Star Pagodas 2-12-4 per Madras cawny.

299. Applying these rates to the Sircar share of the produce above stated, the total Jumma on nunja lands was Star Pagodas 8,37,776.

300. The extent of punjah land in Tanjore is valies 26,213 from which was to be deducted valies 116 brought under nunjah cultivation in the last year, but the extent of nunjah, cultivated as punjah, being added, the whole of the punjah crop was 31,254 producing in the gross, Madras garces 8,427 of which the Government share was Madras garces 3,037.

301. The rates of communication were settled by the village prices at the period of the Settlement, these were generally low, but the Collector deemed it expedient to make a further deduction from them to cover any loss the Ryot might sustain from their falling lower; the total punjah Jumma of the year was Star Pagodas 77,070.

302. The extent of garden lands under cultivation was valies 2,189; the share of Government was calculated at from $\frac{1}{2}$ to $\frac{1}{4}$, and the rates of taxation as already stated were apportioned to the value of the several species of produce; the whole amount of Revenue from this source was Star Pagodas 16,542.

303. The items above stated amounted to ...	9,31,388	0	0
To which were to be added the following sums, viz., Pesheush from Poligars ...	6,787	0	0
Amount paid by the Ardamanamears, etc., landholders enjoying villages at a fixed money rent under Sunnuds of the Mahratta Government ...	19,150	0	0
Estimated amount of fixed grain rents for land held under similar Sunnuds ...	2,897	0	0
Tax on fruit trees restored by the Collector ...	11,251	0	0
Making the total land Jumma from Tanjore and the foreign Settlements of Negapatam, Nagore, Devi Cotah and Carikal, Star Pagodas ...	9,71,473	0	0

The amount payable from the foreign Settlements was separately stated in Enclosure No. 1 in the Collector's letter.

304. We considered it necessary to make a few remarks on the last item of Revenue, the tax on trees, and on the Nattu Selavu, which the Collector recommended to be abolished. Under date 1st September 1803, we stated this tax to produce Star Pagodas 4,584, and as the measure appeared extremely beneficial, and would involve comparatively but a trifling loss of Revenue, we recommended its being abolished; in this your Lordship was pleased to acquiesce, but observed that it would become necessary to restore the tax, at a future period, under such modifications as a change of system might render expedient; the Collector though keeping this determination in view did not consider himself authorized to include the assessment in the village Jumma bundi without specific sanction, he however, directed the Tahsildars to collect a light tax on the eight principal species of trees common in the Province, the aggregate of which has been stated above.

305. The Nattu Selavu was levied on the Merassidars by the Mahratta Government for the purpose of paying part of the Revenue establishment at the rate of 5 gold fanams per hundred

cullums of gross nunja produce, and after the cession it was settled at from four gold fanams for every 250 mercials, which in the last year would have produced Star Pagodas 18,822. As the numerous Sircar servants during the Aumani system materially promoted the cultivation and gathering of the crops, this impost appeared reasonable, but on the establishment of the money rents and the consequent reduction of the taluq establishment, the whole labor of agriculture devolved on the people; we therefore agreed in opinion with Mr. Wallace, that the Nattu Selavu should be abolished, especially as its amount was in some degree compensated by the assessment on the topes, and we expressed our hope that your Lordship would sanction the measure.

MISCELLANEOUS HEADS OF REVENUE.
Vide Paras. from 100 to 106.

306. With the exception of Farms and Licenses, the produce of Miscellaneous heads of Revenue within the last Fusly separate from the land were only estimated and were as follows:—

	Star Pags.	F.	C.
Town and Frontier Duties and Sea Customs estimated at ...	40,000	0	0
Salt Revenue, the amount of which depends on the quantity made and sold within the year estimated...	1,448	0	0
Loom tax estimated ...	1,805	0	0
Rent of the Salt Petre and Chank Farms the former being ...	989	0	0
And the latter do. ...	729	0	0
Or together...	1,718	0	0
Arrack Licenses issued within the year are calculated to produce ...	7,076	0	0
Chayroot Revenue estimated ...	60	0	0
Various heads of extra Revenue ...	3,200	0	0
Gain by exchange ...	11,000	0	0
The amount of the foregoing heads of Revenue...	66,309	0	0
Being added to the Land Revenue ...	9,71,477	0	0
Gives as the total Jumma of Tanjore for Fusly 1214 Pagodas.	10,37,786	0	0

307. The remaining paragraphs of the Collector's Report contained his reply to our orders calling for information respecting the permanent Settlement of the Land Revenue of the Province, on which subject, we deemed it unnecessary to offer any remark especially as on various points connected with it, the Collector had not given his opinion nor furnished the accounts requisite to elucidate them. We therefore concluded our address with the following Comparative Statement of the general cultivation, Sircar share of the produce, and Revenue thence derived in the several years, the Province has been under our sole management, and such observations as appeared to us applicable to the amount of the present year's Settlement.

Fuslies.	Extent of nunjah and punjah land actually under cultivation.			Government share in the produce of the lands.			Land Revenue including nunja, punja, soornadayem or baugayet and tax on trees.		
	Valies.			M. Garces.			Star Pagodas.	F.	C.
1210...	1,12,482	7	13 $\frac{1}{2}$	57,872	364	2 $\frac{7}{10}$	13,09,120	26	1
1211...	1,11,003	11	48 $\frac{1}{2}$	43,313	104	4 $\frac{3}{10}$	9,30,349	15	55
1212...	87,358	14	5 $\frac{3}{4}$	25	293	92 $\frac{1}{10}$	7,94,639	8	1
1213...	87,763	2	88 $\frac{1}{4}$	24,924	138	1 $\frac{1}{10}$	7,27,929	17	52
1214...	1,05,228	13	19 $\frac{1}{2}$	37,311	101	6 $\frac{1}{10}$	9,71,477	38	67

This Statement shows that the Revenue of the last year falls below that of the first year of our administration by Star Pagodas 3,37,642-29-14, and that it exceeds the Jumma of the three preced-

ing years, namely, Fusly 1211 by Star Pagodas 41,128-22-12; Fusly 1212 by Star Pagodas 1,76,838-30-66 and Fusly 1213 by Star Pagodas 2,43,518-21-15.

308. It was satisfactory to observe the considerable increase of Revenue in the first year of introducing rents into the Tanjore Province, though under the operation of an unfavorable season, and we expressed to your Lordship in Council a confident expectation that the preference we had uniformly given to the system over that of Aumani management would more and more be justified.

309. On the subject of the Settlement of Tanjore for Fusly 1214, we wait the communication of your Lordship's orders.

310. In our last General Report, we stated that a proportion of the embezzlements committed by the Sircar servants on the Revenues of this Province had been recovered to the amount of Star Pagodas 63,816. We have the satisfaction to add that the amount recovered and brought to account up to the 30th June was no less than Star Pagodas 1,15,919-15-79.

311. The following charges have been submitted by the late Acting Collector in Trichinopoly and the Principal Collector in Tanjore, subsequently to the date of our last Report.

From Mr. J. Wallace, in Cons., 4th March. To Government, Diary Cons., 18th March. From do., Cons., 18th April. To Mr. Wallace, Diary Cons., 25th April.	Amount of pension granted to Mr. Battger, who had been deprived of his office by the operation of the regulations sanctioned by Government under date 30th March per month...	15 0 0
From Mr. Wallace, in Cons., 4th March. To Government, Diary Cons., 18th March. From do., Cons., 18th April. To Mr. Wallace, Diary Cons., 25th April.	Amount of pension continued to the widow of Francois Fernandez for the support of herself and four children being frds of the pension enjoyed by her late husband, sanctioned by Government under date 30th March.	6 8 0
From Mr. Wallace, in Cons., 8th April. To Govt., Diary Cons., 10th June. From do., in Cons., 11th July. To Mr. Wallace, Diary Cons., 15th July.	Charge incurred by Mr. Harris, for transporting His Majesty's troops to Ceylon, authorized by Government under date 6th July to be brought to account and debited under the Head of Ceylon Government	675 7 70
From Mr. Wallace, in Cons., 18th April. To Government, Diary Cons., 19th June. From do., Cons., 11th July. To Mr. Wallace, Diary Cons., 11th July.	Disbursement on account of a small addition made to Monsieur Gandart's present allowance of 10 Pagodas per month sanctioned by Government under date 6th July	5 0 0
From Mr. Wallace, in Cons., 16th May. To Government, Diary Cons., 11th July. From do., Cons.,—August.	Charges on account of Assistant Surveyors, and their establishment per month, Star Pagodas	67 0 0
	Cost of a Marque for the use of the Assistant Surveyors sanctioned by Government under date 24th July	40 0 0
		107 0 0
From Mr. Wallace, in Cons., 16th May. To Government, Diary Cons., 11th July. From do., Cons.,—August.	Disbursements on account of Maramut repairs, Pagodas	40,000 0 0
	Constructing ferry boats	1,872 0 0
	Purchase of seed grain to be distributed as Tuccavy sanctioned by Government under date 24th July	29,510 25 50
		71,382 25 50

From Mr. Wallace, in Cons., 15th June.
To Government, Diary Cons., 11th July.
From do., Cons.,—August.

Disbursement on account of Tuccavy for Fusly 1215 sanctioned by Government under date 24th July.

Tanjore ...	Star Pagodas ...	1,06,000 0 0
Trichinopoly..	...	28,000 0 0
		1,34,000 0 0

From Lieutenant Warren, in Cons., 18th February.
To Government, Diary Cons., 18th March.
From do., Cons., 18th April.
To Lieutenant, Warren, Diary Cons., 25th April.

Charges incurred for the necessary articles supplied to an Assistant Surveyor despatched on service to this Province by the Acting Superintendent of the Surveying School sanctioned by Government under date 29th March, Pagodas... 118 4 60

TRICHINOPOLY.

From Mr. Kinlock, in Cons., 18th February.
To Government, Diary Cons., 18th March.
From Government, in Cons., 18th April.
To Mr. Kinlock, Diary Cons., 25th April.

Expense on account of two Assistant Surveyors employed in this District from 1st July to 30th November 1804 sanctioned by Government under date 29th March ... 364 37 64

Monthly expense on this account sanctioned under the same date ... 61 36 0

From Mr. Kinlock, in Cons., 1st April.
To Government, Diary Cons., 16th June.
From Government, in Cons., 15th July.

Charge for the hire of a house provided for the Judge on circuit for holding the Sessions in, sanctioned by Government under date 5th July per month 30 0 0

ZILLAH RAMNAD, DINDIGUL, AND MADURA.

312. Under date the 16th April last, we received a letter from Mr. Parish, reporting the sale of the Government lands in Dindigul with the exception of one estate. The delay which occurred in effecting the disposal of these lands, and the low premium which was obtained, amounting on the average to no more than $8\frac{2}{3}$ per cent on the permanent Jumma, was attributed by the Collector, to the extreme unfavorableness of the season.

313. The further arrangements directed by your Lordship's orders of the 24th October last, were also reported by the Collector to have been completed, the six Poligars of Madoor, Shocampatty, Nellacotah, Sundioor, Pulleappa Naig-noor and Yedeacotah had been reinstated; the Collector furnished an account of the gross and nett collections from these Pollams during the period of their sequestration, shewing a balance in favor of the four last mentioned Poligars to the amount of Star Pagodas 41,708-39-47 which had been carried to their credit, the balance against the Poligars of Madoor and Shocampatty, amounting to Star Pagodas 2,706-35-43, had been written off to profit and loss.

314. The names of the restored Poligars and of the Purchasers of the Government estates were shewn in Statement A forwarded to your Lordship with Mr. Parish's letter, conformably with which we were informed that a sunnud-e-Mulkeut Istemrar would be prepared for each and transmitted to us.

315. The correspondence entered in the margin relates to the failure of certain of the Zemindars of Zilla Ramnad and Dindigul in the payment of the fixed rents. The Zemindars of the latter District have had to contend with great difficulties arising from a season remarkably unfavorable immediately following the purchase of their estates. At one period, the balances amounted to above 28,500 Pagodas, including a demand on them on account of certain disbursements made previously to their being put in possession; this however was reduced on the 12th July, to about Star Pagodas 18,000. The arrears of Current Revenue outstanding in other Zemindaries of this Zilla, at the expiration of the Fusly, amounted to about 5,800 Pagodas. For the recovery of these sums we shall pursue the mode prescribed by the Regulations, meanwhile, on reference to the correspondence above adverted to, it will be seen that preparatory measures have been carefully adopted.

316. The following charges have been submitted by the Collector of this Zilla since the date of our last Report.

DISBURSEMENTS.	
From Mr. Parish, in Cons., 18th February. To Government, Diary Cons., 18th March. From do., Cons., 18th April. To Mr. Parish, Diary Cons., 25th April.	Expense of extra writers employed in transcribing Judicial Papers sanctioned by Government under date 29th March 105 0 0
From do., in Cons., 21st February. To Government, Diary Cons., 18th March. From do., Cons., 18th April. To Mr. Parish, Diary Cons., 25th April.	Advances made for the manufacture of Salt in Fusly 1214 sanctioned by Government under date 29th March... 217 16 25
From Lieutenant Warren, in Cons., 18th February. To Government, Diary Cons., 18th March. From do., Cons., 18th April. To Lieutenant Warren, Diary Cons., 21st April.	Charges incurred for the necessary articles supplied to an Assistant Surveyor despatched on service to Madura by the Acting Superintendent of the Surveying School sanctioned by Government under date 29th March 86 15 30

TINNEVELLY.

317. Conformably with the authority conveyed to us in a letter from the Secretary to Government under date the 2nd February last, we invited proposals, by public advertisement, for renting the Fishery of the Klati Paar Pearl Bank at Tutacurin, and having received two proposals in consequence, we forwarded them for the opinion of the Collector, desiring he would compare them with the offers which might be made to him for renting boats separately, and left it to his discretion to accept the highest of the proposals in question, to rent out such boats as he might be able, retaining the rest under Aumani, or to carry on the Fishery entirely under the latter system, as in his judgment should appear best adapted for realizing a suitable Revenue.

318. We were informed by Mr. Cochrane, in reply, that he did not believe it would be practicable to rent out separately the whole of the boats intended to be employed; nor, if practicable, that the aggregate amount of the offers would nearly equal the tender made to us by Chinniah Moodelly, which, in his opinion, was in every respect eligible. An engagement was accordingly concluded with Chinniah, and a muchelka executed, containing the reservations and provisions usual in such cases. The terms were 700 Porto Novo Pagodas per boat for 30 days or pro rata, for whatever number of days the Fishery might continue, exceeding the conditions on which the last Fishery was rented, by 200 Porto Novo Pagodas per boat.

319. The accounts of the Fishery received from the Collector, shewed the amount due by the renter to be Porto Novo Pagodas 13,408-16-28, or Star Pagodas 11,173-31-28, which sum we ordered him to pay into the General Treasury, conformably with the stipulations of his agreement, having previously advised the Accountant-General thereof. These measures were approved by your Lordship in Council.

320. Conformably with your Lordship's orders communicated by the Chief Secretary of Government under date the 13th March, we directed the Collector in Tinnevely to explain the subject of the representation made to your Lordship by the Resident at Travancore, relative to the assumption of a portion of land alleged to have belonged to the Rajah's territory of Shencotah.

321. From the Collector's reply which we forwarded to your Lordship it appeared that the land in question was assumed by Mr. Lushington in Fusly 1211, upon the ground of its having been irregularly annexed to Shencotah, by means of encroachments made at different times on the District of Tenanchy, and that the whole extent of the land amounted, at the period of assumption to 557 cotahs, of which the inconsiderable portion under cultivation, yielded a yearly Revenue of about 700 Chuckrums.

322. We are informed that the result of the investigation has been communicated to the Resident at Travancore, meanwhile it is obvious to remark that however just the grounds of the assumption, it ought not to have been made without authority.

323. The following charges have been submitted by the Collector of this District subsequently to the date of our Report.

Disbursements.	
From Mr. Cochrane, in Cons., 29th April. To do. Diary Cons., 8th May. To Government, Diary Cons., 10th June. From do. Cons., 11th July.	Estimate of advances for the repair of tanks and water—courses and for Tuccavy in Fusly 1215, sanctioned by Government under date 5th July.
	Tank repairs 8,000 0 0
	Tuccavy 15,000 0 0
	Star Pagodas... 23,000 0 0

COIMBATORE.

324. The union of the two Divisions of Coimbatore under Mr. William Garrow was noticed in our last Report, since which your Lordship has been pleased to appoint Messrs. John Riddell and A. H. Kelso, to the situation of Subordinate Collectors in that Province.

325. The Report on the Settlement of Coimbatore for Fusly 1214 has not yet been received; but by an abstract furnished by the Collector, we observe that the Land Revenue amounts to Star Pagodas 6,51,499-1-50 being a decrease on comparison with the Settlement of Fusly 1213, of Star Pagodas 7,184-4-17 which is attributed to the failure of rain, generally experienced during the late season, but particularly in the Southern countries.

CANARA.

326. On the promotion of Mr. Ravenshaw to the charge of the Southern Division of Arcot, your Lordship in Council united the two Divisions of Canara, and was pleased to appoint Mr. Alexander Read to be Principal Collector and Messrs. George Gowan and Alexander Wilson to be Subordinate Collectors under him.

To Mr. A. Read, in Diary Cons.,
28th March.
From do. in Cons., 11th
April.
From do. Cons., 18th April.
To do Diary Cons., 25th do.
From do in Cons., 27th May.
To do Diary Cons., 3rd June.
To Govt. Diary Cons., 11th
July.

327. The arrangement for dividing the Province between the Principal and Subordinate Collectors will be seen on reference to the correspondence entered in the margin.

328. In submitting to your Lordship in Council the Jumma and Kistbundy of the Province of Canara for the last Fusly, we confined our remarks to such circumstances as produced alteration in the Jumma comparatively with former years. Indeed the Principal Collector furnished but little information, except what the Statements contained, either on the Settlement of the late Northern or Southern Division, having merely transmitted a series of correspondence with Mr. Gowan in charge of the latter Division, and Mr. Abercrombie, whom he deputed to form a Jumma for Bilghi and Soonda.

329. We noticed to Mr. Read his omission in this respect and required an explanation on the only point which appeared to demand attention in the correspondence he transmitted, namely, the assertion made by Mr. Abercrombie, that the frequent emigrations which he stated to have taken place in Bilghi and Soonda proceeded "from the inhabitants having after paying the sircar rent (moderate as it appeared in comparison with other Districts) nothing to subsist on" a circumstance which we thought could not be reconciled with the light assessment on the Revenue in general.

330. Mr. Read, in a reply which we forwarded to your Lordship considered the observation of his assistant more pointed than could be warranted by the situation of the country, or the limited information which so short a residence in it admitted of his acquiring; he allowed, however, that the inhabitants of Bilghi feel the rent demanded from them oppressive, but asserted that it is confined to the cultivators of pepper, areca, and cardamums (rice affording an ample return) and attributed it to there being little demand for these articles; he observed that he did not, until lately recommend any reduction of the usual garden assessment, because he had often experienced that the demand fluctuated while the produce was abundant, and the land rent moderate; but the price of garden productions becoming lower every year, he proposed to grant a remission in the assessment of pepper, betel nut, and cardamums, in the ensuing Fusly. We expressed a hope that this explanation would be satisfactory to your Lordship, observing that by the new arrangement for conducting the affairs of the Province, one of the Sub-Collectors would reside for a part of the year above the ghauts whereby the disadvantage which these Districts have hitherto experienced by being excluded from the benefit of European superintendence would be obviated.

331. We proceeded to state the Jumma of Fusly 1214 for the two Divisions of Canara, and to compare them with that received in Fusly 1213 as follows:—

NORTHERN DIVISION OF CANARA AND SOONDA FUSLY 1214.

	Star Page.	F.	C.	Star Page.	F.	C.	Star Page.	F.	C.
Land rent and Melwassi...	...	...	2,03,515	12	24				
Sundry taxes and Licenses	...	...	2,046	14	32				
						2,05,561	25	56	
Arrack and Toddy farms...	...	...				1,611	19	64	
Total rented...						2,07,173	4	40	

AUMANI.				Star Page.	F.	C.	Star Page.	F.	C.	Star Page.	F.	C.
Tobacco and Gunja	...	...	...	...	...	...	8,700	0	0			
Carrack and Commutation tax	...	...	...	...	...	...	259	34	16			
Sea Customs	...	...	...	...	...	...	13,000	0	0			
Land Customs	...	...	...	...	...	...	51,516	20	56			
Total Aumani...	...	...	...	...	...	...				73,476	12	72
Total rented and Aumani...	...	...	...	...	...	...				2,80,649	17	32
FUSLY 1213.												
Land rent and village tax...	...	...	...	...	...	...	2,04,405	21	72			
AUMANI.												
Tobacco	...	...	...	...	...	...	8,801	6	0			
Sea Customs...	...	...	...	...	...	...	7,649	36	0			
Land Customs	...	...	...	...	...	...	49,457	24	0			
Total Aumani...	...	...	...	...	...	...				65,908	24	0
Total rented and Aumani...	...	...	...	...	...	...				2,70,314	3	72
Difference being increase in Fusly 1214...	...	...	...	...	...	...				10,335	13	40

SOUTHERN DIVISION OF CANARA FUSLY 1214.

Land rent and Melwasi	...	...	...	2,87,355	35	3						
Sundry taxes and Licenses	...	...	...	3,329	28	40				2,90,685	21	43
Arrack and Toddy farms	...	...	...	...	...	...				7,223	27	34
Ferry farm	...	...	...	...	...	...				246	12	68
Spark Fire farm	...	...	...	...	...	...				42	38	46
Total rented...	...	...	...	...	...	...						
AUMANI.												
Tobacco and Gunja	...	...	...	...	...	...	33,138	30	38			
Sea Customs	...	...	...	...	...	...	55,191	39	64			
Land Customs	...	...	...	...	...	...	13,540	1	73			
Total Aumani...	...	...	...	...	...	...				1,01,870	30	15
Total rented and Aumani...	...	...	...	...	...	...				4,00,069	4	46
FUSLY 1213.												
Land rent and village tax	...	...	...	3,10,076	38	28						
Sundry Licenses	...	...	...	7,444	39	1						
Land Customs	...	...	...	2,714	18	68						
Total rented...	...	...	...	...	...	...				3,20,236	12	17
AUMANI.												
Tobacco	...	...	...	19,652	12	64						
Sea Customs...	...	...	...	52,155	9	63						
Land Customs	...	...	...	17,138	10	15						
Total Aumani...	...	...	...							88,945	32	62
Total rented and Aumani...	...	...	...	...	...	...				4,09,182	2	79
Difference being decrease in Fusly 1214...	...	...	...	...	...	...				9,112	40	33

Total Jumma of the whole Province including every head of Revenue in

Fusly 1214	...	...	...	...	...	...	...	6,80,718	21	78
Total do Fusly 1213	...	...	...	...	...	...	...	6,79,496	6	71
Difference being increase in Fusly 1214...								1,222	15	7

332. The items composing the increase in this Division were Star Pagodas 1,156-84 on account of land rent, being the difference between the gross increase of Star Pagodas 5,533-15-48, and the gross decrease of Star Pagodas 4,377-10-64, the former occasioned generally by the failure of the gardens and want of demand for the produce and emigration of the inhabitants above the ghauts, and the latter by the high price of rice having enabled the Collector to raise the rents on paddy cultivation where they were considerably below the standard.

Star Pagodas 1,611-19-64 under the head of sundry Licenses.

Star Pagodas 259-24-1 from the Carrack and Commutation Tax.

Star Pagodas 5,350-00 from Sea and 2,958-38-56 from Land Customs. These sums were estimated, and the gross amount of Land Customs entered in the Jammahandy which occasioned the increase, instead of deducting previously the charges collection, which in former years had been the practice. These charges the Collector stated at Star Pagodas 6,142-4-10, and had the former mode of bringing this head of Revenue to account been followed in place of the present Revenue, a decrease of Pagodas 4,193-9-0 would have appeared attributable to want of demand for the staple produce of the country and the consequent deficiency of export by land.

333. The decrease entered in the Comparative Statement was only Star Pagodas 101-6-0 under the head of Tobacco and Gunja.

334. The items of increase and decrease in this Division constituting the nett decrease entered in the Statement were—

Star Pags.	F.	C.	Increase.
973	20	63	in the Land Revenue of the Barcoor District.
1,072	6	35	under the head of Sundry Licenses.
13,486	17	54	from Tobacco, Gunja, &c, Revenue occasioned by its having been put under Aumani and the head of Tobacco Carrack discontinued
3,680	19	54	from Sea Customs attributable to the increase of commerce, and
385	23	12	from Land Customs, being an increase in the Revenue of the Laedadevi Islands, from its having in the last year been kept in the hands of Government instead of being farmed.

The total gross increase in this Division was 19,598 3 58

Decrease.

335. The heads of decrease in the Southern Division were—

Star Pags.	F.	C.	Decrease.
20,364	37	48	land rent and village taxes, owing to the transfer of territory to the Rajah of Coorg as directed by your Lordship in Council under date 19th July 1803.
1,004	8	48	Sundry Licenses in Mangalore and Bentwal.
643	31	53	Customs at Barcoor, the estimated amount being taken low.
6,698	8	22	Under the head of Land Customs, occasioned by the abolition of sundry vexatious exactions formerly demanded, of a Capitation Tax on laborers passing the Sameswara and Kaduikel ghauts, and of the duties on articles exempted in the Custom Regulations.

The total amount of these sums was 28,711 2 11 leaving after the deduction of the increase already noticed, the nett decrease entered in the Statement.

336. To shew however the actual comparative state of the Revenues of the Province, independently of the apparent increase and decrease occasioned by the gross estimate of Customs being included in the Jumma of the Northern Division, and the dismemberment of the Southern Division by the abovementioned transfer to the Raja of Coorg, we added the following Statement.

	Star Pags.	F.	C.	Star Pags.	F.	C.
Total Jumma of the Northern Division of Canara in Fusly 1213	...	...	...	2,70,314	3	72
Total Jumma of Fusly 1214	...	...	...	2,80,649	17	32
Deduct Charges Collection of the Land Customs included in the Jumma of the last, but not of the former year	...	...	...	6,142	4	40
Actual Jumma of Fusly 1214	...	...	...	2,74,507	12	72
Actual difference, being increase in Fusly 1214	...	...	...	4,193	9	0
Total Jumma of the Southern Division of Canara in Fusly 1213	...	...	...	4,00,182	2	79
Deduct Revenue derived from the countries delivered over to the Coorg Raja included in this amount, but not in the Jumma of Fusly 1214	...	...	...	20,364	37	48
Jumma to be compared with that of Fusly 1214	...	...	...	3,88,817	7	39
Total Jumma of Fusly 1214	...	...	...	4,00,069	4	66
Actual difference being increase in Fusly 1214	...	...	...	11,251	39	7
Add above stated increase in the Northern Division making the actual increase of the whole Province in Fusly 1214	...	...	...	15,445	6	7

337. This result we doubt not will have been satisfactory to your Lordship in Council.

338. A letter from Mr. Read under date 23rd March, contained an account particular of the purchase and sale of Rice stored at different stations in the late Northern Division of Canara, as authorized by your Lordship in Council under date the 31st December 1803 the nett gain amounted to Star Pagodas 295-9-54.

Purchase and sale of Rice,
From Mr. A. Read, in Cons.,
4th April.
See General Report, February
1804.
Para. 437.

339. In a former letter the Collector remarked that this store, besides providing for the demands of the Troops, had been found of essential benefit in relieving many of the poorer inhabitants who had disposed of their own grain at an early part of the season, and he requested that immediate authority might be granted him to lay up a similar store for the current year to the amount of ten thousand Pagodas. As we deemed it advisable that the purchase should be made at the season when grain is generally the cheapest, we took upon ourselves to authorize the disbursement, and the measure was approved and sanctioned by your Lordship in Council.

To Mr. A. Read, Diary Cons.,
15th February.
To Government, do. 10th
June.
From do. in Cons., 11th July.

340. The following charges exclusive of those already noticed have been submitted by the Principal Collector in Canara subsequently to the date of our last Report.

Disbursements.

From Mr. Read, in Cons., 18th February. To Government, Diary Cons., 18th March. From do. Cons., 18th April. To Mr. A. Read, Diary Cons., 25th March.	Amount Batta to Sepoys, Pay of 50 additional Peons for one month, and presents to persons who assisted in apprehending the banditti in the Ankala District, sanctioned by Government under date 29th March.	423 12 7
From Mr. A. Read, in Cons., 4th March. To Government, Diary Cons., 18th March. From Govt. in Cons., 18th April. To Mr. A. Read, Diary Cons., 25th April.	Charge for the purchase of Stationery sanctioned by Government under date 29th March	112 3 54
From Mr. Read, in Cons., 11th March. To Government, Diary Cons., 18th March. From do. in Cons., 18th April. To Mr. A. Read, Diary Cons., 25th April.	Expense of batta to Sepoys escorting prisoners sanctioned by Government under date 29th March...	6 41 0
From Mr. Gowau, in Cons., 11th March. To Government, Diary Cons., 18th March. From do. Cons., 18th April. To Mr. A. Read, Diary Cons., 25th March.	Amount cost and charges of Rice shipped for the Government of Bombay sanctioned by Govern- ment under date 29th March	59,690 35 51
From Mr. Read, in Cons., 25th April. To Government, Diary Cons., 10th June. From do. Cons., 11th July.	Amount disbursed in presents to Ryots for encouraging the growth of Sandal trees	323 11 20
	Expense of enlarging and improving the Jail at Honore ...	116 28 68
	Expense of erecting temporary Court House at Cundapore...	28 25 57
	Sanctioned by Government under date 5th July.	473 21 65
From Mr. A. Read, in Cons., 27th May. To do. Diary Cons., 3rd June. To Government, Diary Cons., 11th July. From do. Cons.,—August.	Estimated charges of the Huzzoor Establishment of servants of the Prin- cipal Collector, and that of the Subor- dinate Collector Mr. Gowau from the 1st May to the end of Fusly 1214 at.	325 41 0
	For the former and Star Pagodas 308-27-0, for the latter with the addi- tion of Pagodas 12-0-0, per month incurred in Mr. Wilson's division sanctioned by Government under dated 25th July	646 26 0
From Mr. A. Read, in Cons., 20th May. To Government, Diary Cons., 11th July. From do. Cons.,—August.	Disbursement on account of sundry extra charge sanctioned by Government under date 24th July...	132 18 48
From Mr. A. Read, in Cons., 30th May. To Government, Diary Cons., 11th July. From do. Cons.,—August.	Expense of planting Hemp and Ghomottoo seeds sanctioned by Government under date 24th July.	36 19 40
From Mr. A. Read, in Cons., 24th June. To Government, Diary Cons., 11th July. From do. Cons.,—August.	Additional advances of Tuccavy sanctioned by Government under date 24th July	1,500 0 0
From Mr. Read, in Cons., 8th July. To Government, Diary Cons., 11th do. From do. Cons.,—August.	Charges for repairing the Huzzoor Cutcherry and Treasury at Mangalore sanctioned by Govern- ment under date 24th July.	270 24

341. We are unable at this time to communicate to your Lordship any accurate information regarding the Settlement of the Revenues of this Province for the last Fusly, as the Report of the Principal Collector has not yet been received. We observe, however by the Statement of Demand, Collection and Balance for June that of the Current Revenue 5,94,864-28-36 have been collected.

342. Under date the 11th April last, we submitted to your Lordship a letter and enclosures from Mr. Warden, explanatory of circumstances represented in a petition addressed to your Lordship by Mr. Joseph Gonsalves, in behalf of a person named Anna. Lopez, the object of which was to recover with interest the full value of a sum of money originally deposited with Mr. Murdock Brown, Superintendent of the Police at Mahé.

343. The merits of this case would, we remarked, be fully understood by a perusal of the correspondence accompanying Mr. Warden's letter. We deemed it to be proper, however, to state the outline, the more readily to enable your Lordship to form a judgment upon the subject.

344. In July 1802 when the dispute which had occasioned the money to be placed in deposit was terminated, and a distribution about to be made amongst the parties, it was discovered that the venetian and other gold coins composing the original deposit had been changed for Tootoo or Hookery Rupees, a base coin no longer current, and which the parties could not receive without incurring a loss of nearly 60 per cent.

345. The case having been referred to the then Principal Collector Major Macleod, he determined that either the original coins or their equivalent should be recovered from Mr. Brown; this decision however Mr. Brown resisted on the ground of his being in possession of the receipt of the public officer of the Court to which the deposit had been transferred. Even after it had been established by depositions upon oath, that the money was changed whilst under his charge, it was with difficulty that he could be brought to comply with the decision.

346. At length in July 1804 the amount in current Rupees was sent by Mr. Brown to the Principal Collector, but the parties refused to accept payment unless interest were allowed them; upon this point the petition of appeal above alluded to was addressed to your Lordship in Council.

347. In submitting the papers on this subject to your Lordship in Council, we expressed our opinion that Mr. Brown should be made responsible for interest on the deposit from the period of application being made for it, after the adjustment of differences between the parties until he completed the payment to the Principal Collector, and we observed that throughout the whole transaction, the conduct of Mr. Brown appeared to us to be highly discreditable, and that we considered his claim to be indemnified for the loss which he stated to have sustained, to be unworthy of notice.

348. We continue uninformed of your Lordship's determination upon this subject.

349. By a communication received from the Principal Collector in the month of August last, we observed that the Resident of Travancore had addressed your Lordship in Council in regard to the expediency of laying some restriction on the import and sale of tobacco at the several Ports in the Bay of Quilon, with the view of counteracting the clandestine trade alleged to be carrying on in that article to the prejudice of the monopoly established on the part of the Rajah of Travancore.

350. We did not consider it necessary to offer our sentiments on the subject to your Lordship in Council, until they might be required, but as we learn from a correspondence subsequently transmitted by the Principal Collector that whilst the question remained yet undecided, the Resident had of himself taken measures to prevent the further importation of tobacco into Quilon, we did not consider ourselves to be justified in passing unnoticed, an act which appeared to be rightly considered by the Principal Collector as an invasion of his authority.

351. We took the same occasion to transmit for the information of your Lordship in Council a further correspondence between the Resident at Travancore and the Assistant Collector in charge of Cochin, on which we remarked that the assertion of Lieutenant Colonel Macaulay that illicit trade was openly protected in that Settlement was in our opinion indecorous, the more so as being intended to have personal application to a public servant entirely beyond the sphere of that officer's authority.

352. Under date the 19th February, your Lordship in Council was pleased to transmit to us an extract of a letter from the Resident at Travancore, and to desire that we would give orders to the Principal Collector in Malabar for entering into an immediate investigation of the tenure by which certain gardens referred to in the extract were occupied by a person paying rent to the British Government for the enjoyment of that privilege.

353. The Principal Collector's reply to the reference was lately forwarded to your Lordship, accompanied by a letter on the subject from the Assistant in charge of Cochin, which, in our judgment shewed the right of the Dutch to their possessions in Travancore to be maintainable on far better than the alleged ground of sufferance, and that, under all the circumstances of the case, the non-production of written documents would be no fair ground for resumption, even waiving the right derived from long and uninterrupted possession.

354. The result of this reference, we are informed has been communicated to the Resident.

355. We lately forwarded to your Lordship in Council a letter received from the Principal Collector in Malabar, representing that the Troops and others to whom payments are made from the Treasury sustain a very heavy loss in consequence of the enhanced valuation given by the established rates of exchange to many of the coins in that Province, particularly the Porto Novo Pagoda and Bombay Gold Mohur, the former being received into, and issued from, the Treasury at $3\frac{1}{2}$ Rupees or less than 108 per 100 Star Pagodas, and the latter at 16 Rupees although its value at Bombay is only 15 Rupees.

356. We observed to your Lordship that at the time these rates were established, there could be no doubt that reference was had to the then current value of the respective coins in the Province; but that whilst so great a variety of coins existed, and money continued to be an article of commerce, experience had shewn that established rates of exchange and current value must ever be at variance.

357. If this position were admitted, we conceived it would appear that the ancient practice of receiving and issuing money at its current value, and settling the balance of exchange at the end of the year, though liable to many inconveniences was better calculated to defend the Government, their subjects, and servants in particular from the effects of the interested machinations of shroffs and money dealers, than the fixing a rate of Exchange which could neither be enforced without detriment to individuals, nor modified without involving a loss to Government.

358. The advertisement lately published under the authority of your Lordship in Council for the sale of a quantity of Porto Novo Pagodas to the highest bidder, we considered as evidence of the impracticability of giving to the various coins in circulation a value, which should be permanent. Temporary expedients might, however, be sometimes advisable, to answer particular purposes, and as such we submitted the proposition of Mr. Warden, for altering the Government rates of Exchange which obtain in Malabar to the consideration of your Lordship in Council.

359. In reply we were furnished with a transcript of the resolutions of Council under date the 9th ultimo, and desired to ascertain the principal which might have been observed in fixing the value of the Gold Mohur in Canara, since it appeared from certain papers referred to, that the Gold Mohur was circulated in that Province at a rate as much under its value, as the rate observed in Malabar appeared to exceed the value of that coin, according to the information which we had communicated. We shall have the honor of reporting to your Lordship hereafter the information requested in the preceding paragraph.

360. In obedience to your Lordship's orders under date the 30th March last, we furnished the Principal Collector in Malabar with an extract from the resolutions of Council relative to the result of the trial of Messrs. Stevens and Agnew, who had been convicted of extorting money from the Zamorin Rajah, and directed him to carry into effect the intentions of the Honorable Court of Directors and of your Lordship in Council, in regard to the promulgation of the sentence passed on that subject.

361. Mr. Warden's letter, reporting the execution of your Lordship's orders is referred to in the margin.

362. The following charge has been submitted by the Principal Collector in Malabar subsequently to the date of our last Report.

From Mr. Warden, in Cons., 18th February. To Government, Diary Cons., 18th March. From do. Cons., 18th April. To Mr. Warden, Diary Cons., 29th April.	Amount of various extra charges incurred from the date of Mr. Warden's appointment to the end of the Fusly 1213 sanctioned by Government under date 29th March Star Pagodas 1,727 34 32½
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ISLAND OF SERINGAPATAM.

363. The Revenue of the Island of Seringapatam, including the rent of the Arrack Farm, appropriable to the Bazar Fund, appears by the Statement of Demand Collection and Balance to 12th July to have amounted to Star Pagodas 36,249-3-1 and to have been punctually realized.

364. The following charge has been submitted by the Collector in the Island of Seringapatam since the date of our last Report.

From Major Symons, in Cons., 11th March. To Government, Diary Cons., 18th March. From do. in Cons., 18th April. To Major Symons, Diary Cons., 25th April.	Estimated cost of constructing two choultries for the accommodation of the Custom servants sanctioned by Government under date 29th March Star Pagodas ... 36 24 57
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PRESIDENCY.

365. By a letter from the Secretary to Government under date the 8th May last, we were made acquainted with the intention of your Lordship in Council of appropriating the ground on the Beach south of the Custom House to the purpose of constructing thereon a range of buildings for the transaction of public business and mercantile concerns, conformably

with a plan transmitted to us, and as it appeared that the site of the road intended to be formed at the back of the proposed new range of buildings, was partly occupied by houses which it would be necessary to remove, we were directed to desire the Collector of Madras to purchase those houses on the part of the Honorable Company at a valuation amounting to Star Pagodas 46,054-24-10.

366. Your Lordship desired at the same time, that the ground proposed to be allotted to the construction of that portion of the range of building intended for the use of the merchants might be sold to individuals who might be inclined to purchase it at the rate of 750 Pagodas per ground, subject to the condition that the buildings should be constructed conformably with certain restrictions to be known on application at the Office of the Superintending Engineer at the Presidency.

To Mr. Ogilvie, in Diary Cons.,
5th June.

367. We have, accordingly to report that instructions were duly issued for carrying your Lordship's orders into effect.

368. We are unable to state to your Lordship the amount derived from the several sources of Revenue under charge of Mr. Ogilvie for the last Fusly, his Jummabundi not having yet been received, his collections up to the 30th June amounted to Star Pagodas 1,86,322-17-66.

369. The following charges have been authorized by your Lordship in this department since the date of our last General Report.

From Mr. Ogilvie, in Cons.,
2nd May.
To Government, Diary Cons.,
10th June.
From do. in Cons., 11th July.

Charges incurred for the repair of
tanks and water courses in Fusly 1214,
Star Pagodas. ... 209 26 11

Pay of additional servants, employed in
Fusly 1214 during the season of harvest... 69 0 0

Sanctioned by Government under date 5th July... 278 26 11

GOVERNMENT CUSTOMS.

370. In a letter from the Secretary to Government dated 6th April was submitted for our report a representation brought forward by Messrs. Chase, Chinnery and Co. relative to the payment of a Town Duty at Madras on a consignment of cloth which had already been charged with a Town Duty at Salem.

371. We explained to your Lordship in reply that a second duty would not have been demanded excepting at the Presidency, where, with a view of consolidating as much as possible the receipt of Duties, all merchandize was liable to a Town Duty of 6 per cent without reference to what might have been levied elsewhere. We observed that on a general revision of the Regulations, we should give all the attention that might appear due on this part of the subject; but that we did not imagine it would be thought advisable, meanwhile that the relief which might eventually be considered necessary should operate retrospectively in favor of particular individuals.

372. Your Lordship replied that there could be no reason to doubt that the demand of a duty at Madras on the cloth imported by Messrs. Chase, Chinnery & Co. from Salem, where duty had previously been paid, operated as a severe hardship, and was very detrimental to the interests of commerce, and in consequence been pleased to relieve Messrs. Chase, Chinnery & Co. from the payment of a second duty, we gave orders that the difference only between the Madras and Salem Duties should be charged, and that the remainder should be refunded.

From Mr. Balfour, in Cons.,
4th March.
To Government, Diary Cons.,
18th March.
From Govt. in Cons., 18th
April.
To Mr. Balfour, Diary Cons.,
25th April.
From do. in Cons., 20th May.
To do. Diary Cons., 23rd do.
From Government, Cons.,
20th June.
To Mr. Balfour, Diary Cons.,
24th June.

373. The correspondence noted in the margin relates to the allowing to Mr. C. W. Young a drawback of the Import Duty levied here on a quantity of Sago intended for exportation, and to the permission granted by your Lordship in Council to Messrs. Binny and Dennison to import free of Duty, a quantity of Wine landed at Calcutta, but intended for the Madras Market.

Collections from the Sea and
Land Customs; Betel, Tobacco,
&c.,

374. The gross collections from the Sea and Land Customs and from Betel, Tobacco, &c. up to the 30th June last are stated in the following Abstract.

	Sea Customs.	Land Customs.	Total.
Government Customs	1,21,907-28-39	57,913- 2-60	1,79,820-31-19
Betel, &c.	12,762-21-60	98,993- 9- 5	1,11,755-30-65
Total...	1,34,670- 5-19	1,56,906-11-65	2,91,576-17- 4

GENERAL SUBJECTS.

375. Under date the 6th April last, we were informed that your Lordship in Council having taken into consideration the various papers submitted by us relative to the future management of the Salt Revenue, had been pleased to resolve on the immediate establishment of a Monopoly on the part of the Company under the direction and control of a Superintendent, and that your Lordship had selected Mr. Robert Fullerton for that situation.

376. A transcript of the Regulation for conducting the duties of the Salt Department was transmitted to us with orders to furnish a copy of the document to the several Collectors for their information and guidance, and to instruct them to afford to the Superintendent the aid of their zealous co-operation in discharging the duties of his appointment.

377. Your Lordship in Council resolved that the Monopoly price of Salt should be fixed for the present at 20 Star Pagodas the Madras gurce, and granted to the Superintendent a salary of 500 Pagodas per month, with an allowance of 2½ per cent on the nett Salt Revenue, under the condition that his aggregate receipts should not exceed the sum of 10,000 Pagodas per annum.

Circular Letter to the Collec-
tors.
In Diary Cons., 9th May.
Do. do. 27th do.
To Messrs. Road and Warden,
in Diary Cons., 30th May.
To Mr. Fullerton, Diary
Cons., 23rd May.

378. For a detail of the instructions issued by us on the occasion of establishing the Salt Monopoly, we beg leave to refer your Lordship to the letters entered in the margin, observing only that the Monopoly took effect from the commencement of the Current Fusly.

379. In acknowledging the receipt of our instructions, the Principal Collector in Tanjore and Trichinopoly apprized us of an obstacle, the removal of which was indispensably necessary to the complete success of the system of Monopoly. It appeared that a great proportion of the Salt produce of Tanjore was manufactured within the limits of certain Ports belonging to Chattrams or Madams, which, with their Revenues were under the control and management of the widows of the late Rajah Tuljagee.

380. The possession of this territory and of the rights and privileges annexed thereto was not confirmed to the widow by the Treaty, but, as we were informed, was recognized by a subsequent arrangement which received the sanction of Government.

381. According to a Statement prepared by Mr. Wallace in Fusly 1210, upon the best procurable information, the Revenue derived by the widows from the Ports attached to their Madams amounted to 16,270 Chuckrums or Star Pagodas 6,779-7-0 under the several heads of import and export duties, Chank, Salt and Chayroot.

382. The import and export duties on Salt being amongst those items of Revenue which Government, for reasons of evident policy, had reserved exclusively to itself, we recommended to your Lordship that they should be commuted for an equivalent annual payment in money, and with respect to the Salt we observed that this arrangement should be concluded without delay on the principles prescribed in the proposed Regulation, otherwise the Monopoly might be seriously affected, as we understood that the Southern Provinces depended in a considerable degree for their supplies of that article upon the produce of the lands in question.

383. Should any objection be opposed by the widows to this arrangement, we recommended that a duty should be levied on the transit of the Salt from the commencement of the Fusly to such amount as to prevent this Salt from under-selling that of the Company.

384. We are lately informed that your Lordship has in consequence directed that the obstacles stated to oppose the establishment of a Salt Monopoly in the Province be communicated to the Resident of Tanjore with the view of effecting an arrangement with the widows of the Rajah Tuljagee for a commutation of the advantages which they derive from the import and export duties, and from the sale of Salt in the ports attached to their Chattrums and Madams.

385. The Superintendent of the Monopoly having suggested to us whether it might not be expedient under the rules prescribed for his guidance that the Permits for the export of Salt by sea should in future be transmitted through the channel of his office to the Collectors, they returning to him the Register of Permits issued. We forwarded his letter to your Lordship in Council, and concurring in opinion with Mr. Fullerton, we recommended, and your Lordship was pleased to authorize its adoption.

386. Under date the 13th ultimo, your Lordship in Council was pleased to transmit for our information copies of papers received from the Salt Contractors relative to obstacles alleged to be experienced in the fulfilment of their Contract under the operation of the Regulations for the establishment of a general Salt Agency, and to desire that the Superintendent might be called upon for an explanation upon the points stated by the Contractors as obstructing the performance of their engagements, and directing him to take the necessary steps for removing the impediments complained of.

387. The Contractors stated that the greatest advantage of their Contract arose from the shipping Salt at Madras freight free, as ballast to ships bound to Calcutta, but that no sooner had they provided a quantity of Salt for this purpose, than Mr. Fullerton's appointment was promulgated; that, in consequence, the Native Salt Merchants declined to fulfill their engagements, and that the opportunity was lost of ballasting seven ships bound for Calcutta. They concluded by expressing an apprehension that, in consequence of these impediments they should be unable to complete their engagements, and hoped that in such event they might be relieved from the stipulated penalty.

388. To the first of these assertions was opposed the fact that the quantity of Salt sold at Madras to these Contractors in the last year was no more than 13½ garces, and that the whole exports of Salt from this port was only 175 garces. With respect to the loss alleged to have been

occasioned by the refusal of Native Merchants to perform their engagements, the Statement was altogether fallacious being founded on an entire misapprehension of the case; Salt required by the Contractors need not have been purchased from intermediate Agents being procurable direct from the officers of Government, and on terms, it was to be presumed, more reasonable than in any other way, not being incumbered with the adscititious retail profits of interested Native Agents, nor susceptible of change from any rumoured alteration of system.

389. It was not to be imagined that persons repeatedly engaged in the Salt Contract, and now holding it for the second year should be ignorant of the channel whence their supplies were derivable. They were moreover duly furnished by Mr. Fullerton with an extract from the present Regulation, which expressly declares that its provisions shall in no respect prevent or obstruct the usual annual supply to Bengal of Coast Salt whether by Contract or Permit, but that Salt should be furnished for that purpose from the Company's Pans for the Contractor or for Permit, on due requisition made, and be delivered by Collectors, or shipped by them, as may have been usual at the Pans respectively, in such proportions, at such places and times as may be required, and at the prices which heretofore obtained.

390. Admitting however that the Sub-Agents on hearing of the intended Monopoly had departed from their engagements, the Contractors could, as already stated have provided themselves with Salt from the Pans of the Company.

391. But it was as difficult to conceive what inducement these Native Merchants could have for relinquishing their engagements, as to account for the total misconstruction on the part of the Contractors of the Provisions of the Salt Regulation; for, as the sale of Salt by any other persons than the Officers of the Company being thereby positively interdicted, the Native Merchants have no motive to recede from their agreements in hopes of a better market: and, as the selling price of Salt at the Company's Pans where only it could be sold, was raised to 20 Pagodas per garce to all persons except the Contractors, who were to receive it at the usual prices, and in any quantity, impediments alleged to result from the establishment of a Monopoly and rise of price must necessarily be pronounced either pretended or imaginary.

392. Little was it material that "many Captains were willing to ballast their ships with Salt, freight free:" for, if the Contractors were unprepared to comply with those wishes, it was evident that the disappointment was not attributable to any obstacles produced by the establishment of a General Salt Agency; there remained at the Pans in the vicinity of Madras a quantity equal to the consumption of two years, the whole of which was ready for delivery; if therefore, as the Contractor asserted, seven ships sailed hence with sand ballast, the fault was entirely their own.

393. The Contractors represented that some delay occurred in procuring Salt from the Jagir; this delay, as it appeared, proceeded from the Sub-Agents of the Contractors having made application for the Salt in their own names; hence security was required, that it should not be smuggled; this impediment, though immediately removed by the Contractors applying in their own name, was blended in their representation; no loss, however, could arise from that circumstance, since, as we were informed by the Superintendent, there were upwards of 190 garces of Salt on the beach ready for exportation on the 12th July, and every pretence of difficulty obviated before that quantity could possibly be shipped.

394. Adverting to the orders of Government in their letter of the 22nd December last, we remarked in this place that the great and sudden diminution of imports of Coast Salt into Bengal on Permit in the last year, was evidently imputable to undue preference given to the Contractors in prejudice to the Native ship owners, the latter being rendered dependent on the former for employment of their Tonnage, the whole quantity of Salt, or almost the whole having been exported from the Northern Circars, the terms of the Contract were openly infringed.

395. We observed that we should shortly have the honor of submitting to your Lordship such information as we had been enabled to obtain relative to the defalcation of supply by Permit above alluded to; meanwhile we deemed it sufficient to refer to a Statement enclosed in a letter from Mr. Fullerton, showing that in the last year no less than 6,879 Madras garces, 311 mericals, or Bengal maunds 8,25,573 were supplied to the Contractors by the Company; that with the exception of about 76,000 maunds or 635 garces, the whole was the produce of the Districts north of the Kistna, although the Contractors were bound to take three lacs of maunds from Districts south of that river; that 6,63,975 Bengal maunds were delivered by the Collector of Zillah Rajahmundry alone, and not merely delivered, but, as Mr. Fullerton stated, were shipped by the Collector for the Contractors at the Port of Coringa; it further appeared by the Statement that no Salt was exported from Zillah Rajahmundry under Permit in the last year, although the quantity thus exported in the preceding year exceeded 3,37,000 maunds.

396. The inquiry instituted by us prior to the establishment of the Salt Monopoly tended to check unauthorized Proceedings, and under the present system the Contractors are obliged to transmit to the Superintendent a Statement specifying the quantity of Salt required and the Pans whence to be furnished; lastly, the issue of Permits is to be regulated by the Superintendent.

397. To these measures calculated to prevent illicit trade in Salt, and to facilitate rather than obstruct the accomplishment of the Salt Contract, we ascribed the anticipated failure of the Contractors.

398. Under all the foregoing consideration we informed your Lordship that far from recommending that the Contractors should be relieved from the penalty annexed to a failure in the conditions they had entered into, we thought they should be held to the strictest performance of their engagements.

399. The following charge has been submitted by Mr. J the date of his appointment:

400. Under date the 8th June, we received a letter from the Secretary to Government desiring the communication of our sentiments on the subject of a proposal submitted by Mr. C. W. Young for introducing an extended cultivation of the Coffee plant into the territories dependent on this Presidency.

401. We felt difficulty in offering a decided opinion as to the probable result of the proposed undertaking, which like every new attempt of this kind partook in a greater or less degree of the nature of a speculation. Mr. Young, however, whose Memoir we attentively perused, appeared not only to have contemplated the subject in theory, but to be possessed of that better knowledge which is derived from practical experience. Of his plan, it was also to be observed, that whilst it had for its object great public advantage, it was free from the objection of involving any risk of loss to the Company.

402. We observed that should your Lordship consider the propositions of Mr. Young to hold out such reasonable prospect of success as to warrant a departure from the general instructions of the Honorable Court of Directors not to allow Europeans to hold lands in lease, the first step would be to desire Mr. Young to make choice of those Districts which he might consider to be best adapted to the culture of the Coffee plant, when the necessary directions might be issued to the Collectors; we thought it proper to stipulate that the land should not be appropriated to any other than the avowed purpose, and in case the experiment proved unsuccessful, that it should be resumed by Government.

403. In a letter received some days subsequently to the date of this Report, we are informed that your Lordship in Council has been pleased to permit Mr. Young to undertake the culture of Coffee on his own account in the manner proposed; and as it will be necessary that he should proceed to the Districts in which he intends to commence his undertaking, in order to ascertain the spots which may be most proper for that purpose, your Lordship in Council desires that the several Collectors in the Baramahal, Coimbatore and Salem Districts may be instructed to afford Mr. Young the particular land which he may select, as well as the rent which it may be deemed reasonable to fix.

404. Your Lordship is also pleased to adopt our suggestion that the land leased to Mr. Young shall be appropriated solely to the culture of the Coffee plant, and that in the event of the failure of the speculation, or of the appropriation of the land to any other purpose, it shall be immediately resumed on account of Government.

405. Under date the 15th May, we received a letter from the Chief Secretary to Government, enclosing Extract of a letter from the Military Board, and communicating the orders of your Lordship in Council that we would state if it were probable that the want of grain would be felt during the remainder of the season in certain Districts pointed out by the Military Board, in a degree to render advisable the adoption of the measure proposed by that Board of despatching grain from the Presidency for their use.

406. We had just previously granted permission to the Collector of Cuddalore and Pondicherry to lay up a public stock of three or four hundred garces of paddy at those places, to be drawn from the Province of Tanjore. We had also on an urgent representation of the increasing scarcity in the Southern Division of Arcot been induced to renew to the Principal Collector in that District discretionary authority to make advances of cash to persons willing to engage in the importation of grain, and to afford such other assistance as he might deem requisite. We had at the same time informed Mr. Ravenshaw that we knew not how far the Province of Tanjore might be capable of sparing any further supplies, but that whatever steps he might take in communication with Mr. Wallace towards relieving the threatened scarcity would meet our concurrence.

407. Having between the despatch of these orders neither received information from the Collectors that they were likely to prove ineffectual, nor that any further measures would become necessary, we expressed our opinion to your Lordship that the proposition of the Military Board, in as far as respected the Southern Division of Arcot and the Towns of Cuddalore and Pondicherry needed not for the present be adopted.

408. The transportation of grain by sea to Tinnevely as proposed by the Military Board, was likewise in our opinion unnecessary; all apprehensions of scarcity in that District having for some time ceased.

409. With respect to the laying up a store of grain at the two Military stations in the Jagir, Walajahbad and Poonamallee, we observed that, from their vicinity to the Presidency, these places, and particularly the latter might in case of necessity be supplied from hence, and probably at as cheap a rate as from any other quarter.

410. In communicating orders on this subject, our general reasoning had been that the interests of dealers in grain would ensure their accurate knowledge of the state of the markets and prompt them to furnish supplies where the price afforded the best prospect of advantage; that the interference of Government with speculations of this nature baffling all calculation of profit would check their enterprise, and therefore that in cases of extreme exigency only, when the means of individuals might not be adequate to a timely relief, should recourse be had to the energies of the State.

411. Your Lordship was pleased to communicate to the Military Board our sentiments in regard to the general inexpediency of public interference in a case of threatened scarcity, and we had the satisfaction to observe those sentiments verified by a subsequent communication from Mr. Fallofield, informing us that the importation of grain had been carried to so considerable extent by individuals as to induce him to decline acceptance of the offers he had received for the provision of supplies from Tanjore, and that he should only propose to make occasional purchases in the market to the limited extent of 150 garces of paddy, for which we granted him authority.

412. We duly received the transcripts of letters from the Honorable Court of Directors in this Department dated 10th and 30th April, and 24th and 28th August 1804, accompanied with the observations and orders of Government. For our Minutes thereon, we request your Lordship's reference to the Proceedings in Consultation 30th May and 24th June.

413. With reference to your Lordship's orders of the 13th ultimo, we have to inform you that the packets transmitted from this Department in March 1804, and forwarded to England by the Honorable Company's Ship "Prince of Wales" contained parts of the broken set for the years 1802, 1803 and 1804, and as the whole sets for those years have been forwarded by subsequent despatches, the only document, of which a duplicate will be required, is our General Report dated 20th February 1804. We have accordingly the honor to forward a copy of that Report for transmission to England by the present Despatch.

414. We have likewise the honor to transmit to your Lordship the broken sets of our Proceedings from 8th October to 31st December 1804, and from 18th February last to the present date, together with a separate set of our Proceedings as a Court of Wards.

415. It was our intention to have forwarded the Records of the late Special Commission by this Despatch, but as they are in some respects defective, we have deemed it advisable to wait the return of Mr. Hodgson, who acted as Secretary to the Commission, and who will consequently be enabled to form a more perfect arrangement of them than we have at present the means of doing.

We have the honor to be,

My Lord,

Your most obedient humble servants,

(Signed) WILLIAM PETTIE.

(") THOMAS OAKES.

(") ALEX. FALCONAR.

FORT SAINT GEORGE,
1st August 1805.

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 31st January 1806.

To

THE RIGHT HONORABLE LORD WILLIAM BENTINCK,

Governor in Council,

Fort Saint George.

MY LORD,

1. Conformably with the orders communicated to us in a letter from the Secretary to Government under date the 16th instant, we have the honor to submit to your Lordship in Council the Report of our Proceedings since the last Despatch, for the purpose of being forwarded to the Honorable Court of Directors.

ZILLA GANJAM.

2. On the 28th October last, we had the honor to report for your Lordship's information, the arrival at Ganjam of Chendra Moonee Deo, son of the Rebel Jugganaut Deo, of Pratabgherry. The circumstances of his situation had been fully noticed in our Report on the arrangements for carrying into effect the Permanent Settlement of the Zemindary and Havelly Lands of Ganjam. With the mere name of Zemindar, it was well understood that Chendra Moonee Deo possessed no authority in the Zemindary; and that he did not participate his father's sentiments of disaffection to Government, appeared sufficiently evident from the circumstance of his having been placed in confinement, and afterwards embracing the first opportunity to effect his escape and claim the protection of Government.

3. The seizure and subsequent death of the Rebel Zemindar Jugganaut Deo was shortly after reported, an event which, combined with the voluntary surrender of his son Chendra Moonee Deo to the protection of Government appeared to afford a reasonable ground of hope that permanent tranquillity might be restored to this long disturbed Zemindary.

4. By a subsequent communication from the Collector, we learnt that your Lordship in Council had been pleased to give orders for the reinstatement of Chendra Moonee Deo in the Zemindary of Pratabgherry.

5. Under date the 15th May last, your Lordship in Council was pleased to transmit to us copies of various papers submitted to your Lordship by the Advocate General relative to the claims of one Gopee Chitty Narrain on the Zemindary of Jallantra in the Zilla of Ganjam, and desiring that, after a full investigation of the documents which might be produced by Gopee Chitty Narrain in support of his claim, we would state the extent to which he might, in our opinion, be entitled to re-imbursement on account of the advances made by him in payment of the Revenue due by the Zemindar of Jallantra to the Honorable Company previously to the sequestration of that Zemindary.

6. The Memorial of Gopee Chitty Narrain stated that the Zemindar of Jallantra being liable to pay an annual tribute to the Company of 21,500 Rupees, fell (in the year 1785) considerably into arrear; that the Memorialist, at the instance of the Zemindar, became, in conse-

quence, his security for the regular payment of that tribute for five years; that on the expiration of this period he found himself in advance for the Zemindar to the amount of 25,218 Rupees; that having made fruitless application to the Zemindar for payment, he at length, through the influence of Mr. Morgan Williams, then Chief of Ganjam, procured forty-four villages to be assigned over to him for five years, upon the condition that after providing for the discharge of the Company's Tribute of 21,500 Rupees, he should appropriate such surplus as might be forthcoming to the liquidation of his private balance, and the interest accumulating thereon.

7. The Memorialist further stated that, being apprehensive lest the Zemindar might depart from the engagement if the assignment appeared in his, the Memorialist's name, he procured it to be executed in the name of Mr. Morgan Williams; that it was intended by a private agreement to transfer the assignment to the Memorialist, but that before the agreement could be entered into for that purpose, Mr. Williams proceeded to Madras; that the succeeding Chief, Mr. Henry Crawford refused to attend the claims of the Memorialist and appointed another person to the management of the said forty-four villages; that soon afterwards, in consequence of the death of the Zemindar, the country was assumed by the Company.

8. Upon these premises, the Memorialist claimed from the Company the above stated balance of Rupees 25,218 with interest thereon, and it was urged in his favor by the Advocate General that his situation resembled that of a mortgage, (in England) upon an Estate which may have been forfeited to the Crown for High Treason, but without divesting the claim of the mortgagee.

9. In the transaction as stated by Gopee Chitty Narrain, we were unable to discover any peculiar circumstances attending the claim that should entitle it to a preference over any other which might be brought forward by a security suffering under his engagements.

10. It was alleged that when the term for which he became security expired, Gopee Chitty Narrain found himself a loser to the extent of 25,218 Rupees, but it was obvious to remark that if the losses which securities sustain are to be compensated by the party to whom the security is given, the taking such security would be altogether nugatory; it was therefore to be presumed that the claim of Gopee Chitty Narrain was grounded exclusively on the subsequent transaction which took place in concert with Mr. Morgan Williams, but it was to be observed that this transaction was, confessedly, left incomplete, and was not approved by the successor of Mr. Morgan Williams.

11. Such was the state of this claim as drawn from the papers submitted on the part of Gopee Chitty Narrain; but on reference to the Records of this Department, we observed that the gross value of the Jallantra Zemindary, according to the accounts of the Committee of Circuit taken in the year 1788 was no more than Rupees 16,232; that the average collections for 17 years, ending with Fusly 1212 amounted to Rupees 7,636; and that previously to the assumption of the country, the annual Tribute payable by the Zemindar was only 5,000 Rupees. We further observed that in the Jumma bundy of Ganjam for the Revenue year ending 25th September 1790 and bearing the signature of Mr. Morgan Williams, the Settlement proposed for Jallantra in that year was entered at "Tribute" 5,000 Rupees and "old Balance" 2,000 Rupees, making the total settlement for that year Rupees 7,000.

12. This document was produced before Gopee Chitty Narrain, and he was informed that the Board could not reconcile these opposite statements, and that if his case had been mis-stated he was at liberty to offer any explanation. We heard no further from Gopee Chitty Narrain until we received, under date the 27th November last a letter from his Attorney in which it was maintained that, under the engagement adverted to, it was intended that the full sum of 21,500 Rupees should annually be paid to the Company, and that his private advantage was to be sought exclusively in the improvement of the Revenue by his own "industry, perseverance, and good management."

13. We had to observe that as well during the administration of the Chiefs in Council as at present, arrangements connected with Settlements of the Revenue were not considered to be valid until they had received the confirmation of superior authority; this sanction, in the present instance, did not appear to have been obtained, and it had been already shewn that the public and authorized Settlement of Jellantra for the year ending in September 1790 amounted to no more than 7,000 Rupees including a portion of old outstanding balances.

14. It remained for us to offer a few explanatory observations on the points at variance, and to elucidate the subject so far as the information before us would admit.

15. The authenticity of the cowl for assigning over to Mr. Williams a certain number of villages assessed with a Jumma of 21,500 Rupees, we had no reason to doubt, particularly as the original was stated to be forthcoming, and that Gopee Chitty Narrain might have been enabled to realize that sum appeared not improbable, since the Committee of Circuit when stating the gross value of the Zemindary only two years before at Rupees 16,232 remark that "to so great a degree is the cultivation neglected and the inhabitants oppressed both by the Zemindar and the person who is security (Gopee Chitty Narrain) that it does not at present yield one-half of what it is capable of yielding."

16. It had been repeatedly alleged that the full sum of Rupees 21,500 was to be appropriable by the Company, but without taking advantage of this allegation to its full extent, we thought it fair to remark that the cowl appeared to provide for the payment of the Company's Jumma out of that sum, and that the case might have been incorrectly stated through misapprehension. But though this explanation should be admitted on behalf of the claimant, it was evident, we observed, from the still great difference between the amount proposed to be collected and the proportion actually appropriable by the Company, as well as from other circumstances, that the transaction must have been of an irregular and private nature.

17. The extracts from our Records which we forwarded to your Lordship corroborated this inference, and served also to shew the motives of Mr. William's successor in recalling Gopee Chitty Narrain from the management of the country.

18. The foregoing detail, would, we presume sufficiently satisfy your Lordship that the demand of this person on the Company was altogether inadmissible, but as it had been insinuated that the claim derived its principle support from the circumstance of the country having been assumed, and its Revenues appropriated by Government, we deemed it proper to add that when the country was restored to the present Zemindar on the introduction of the Permanent Settlement, the Sircar demands which we presumed were entitled to a preference, amounted to Rupees 37,485, the collection of which had been relinquished.

19. By reference to the statement of Demand, Collection and Balance for November, we observe that the arrear still outstanding in this Zillah for Fusly 1214 amounts to Star Pagodas 4,391-38-30, of which we apprehend that the greater proportion is due from the Zemindaries of Pretabgherry, Vizianaghur and Boovasinghee; of these, the two latter continue excluded from the general operation of the Permanent Settlement, and to the former it has been only lately extended.

20. A portion of the arrear is, however, due by the Hill Zemindar of Hautghur and the proprietors of the Estates of Poorshottapooram and Womeravelly; the sale of the last mentioned Estate has been advertised for the 12th February, and that of Poorshottapooram has been suspended in consequence of the minority of its proprietor; the accounts necessary to a sub-division of the Hautghur Zemindary, though repeatedly called for, have not yet been furnished, whilst a perusal of the correspondence entered in the margin will evince the care which has been taken, and the difficulty experienced to induce a due observance of the Regulations on the part of the Collector.

21. The following Charges have been submitted by the Collector of this Zillah since the date of our last Report.

From Mr. Robson, in Cons., 21st October. Statement of Charges sent to Government, in Diary Cons., 7th November. From Government, in Cons., 2nd January. To Mr. Robson, Diary Cons., 6th Jan'y. 1806.	Expense of bearers posted for Major Leith, Star Pagodas Batta to a guard escorting Prisoners from Tanjore. Sanctioned by Government under date 8th November.	196 20 68 34 18 0 230 38 68
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ZILLAH VIZAGAPATAM.

22. Having observed towards the expiration of the last Fusly that considerable arrears were outstanding in Zillah Vizagapatam, it became our duty to direct that the measures prescribed by the Regulations should be immediately resorted to for the recovery of the amount.

23. We afterwards learnt with much satisfaction that the amount of those Balances had been considerably reduced. The sums remaining unpaid were, however, chiefly due by hereditary Zemindars, and we were not without apprehensions that a sale of Lands might ultimately be found necessary. The Acting Collector was occupied at the period of this communication in procuring and preparing the requisite accounts whereby to apportion the public assessment on the Lands to be separated; meanwhile he drew our attention to considerations which operated in a peculiar degree with regard to the Hill Zemindary of Golcondah.

24. On reference to the Collector's Diary for July, we observed that the Zemindar assigned as the cause of the non-payment of his kists, his having been employed in superintending the repair of tanks, but promised to despatch the amount by the hands of his Dewan. The Balance outstanding at that time was nearly 65,000 Rupees, which to the date of the Collector's communication had been reduced to about 4,000 Rupees, a considerable proportion of the amount of the permanent Jumma assessed on the Zemindary.

25. The Zemindar of Golcondah does not, like most other of the Hill Chieftains, possess any country to the eastward of the great range of hills which extends through this Zillah. His Zemindary therefore is necessarily difficult of approach, and by its natural strength was represented to be in its present state inaccessible to attack by Regular Troops, its climate moreover is so noxious that Natives not inured to it have, as well as Europeans, always severely suffered from its effects.

26. In conformity with the Regulations, it became necessary that the entire Zemindary should be attached and offered for sale since the detailed accounts had not been produced, but whether the whole or only a portion of the Zemindary were to be attached, we imagined no person would be found sufficiently hardy to become the purchaser.

27. Uninformed of the means of overcoming opposition to an attachment of the Zemindary, which the foregoing circumstances appeared to render not improbable, and anticipating the difficulties which presented themselves to a successful Aumani management, we thought it proper while preparing to carry the Regulations into effect, to bring the subject to the notice of your Lordship in Council.

28. We were informed in reply under date the 23rd October, that your Lordship in Council having obtained satisfactory proof that contumacy and determined disobedience were not chargeable to the Zemindar of Golcondah to the extent which had been supposed, you deemed it proper to direct that the Acting Collector might be instructed to endeavour by a conciliatory communication to impress on the Zemindar the consequences which must follow his persisting to withhold his kists, and to obtain by this mode of arrangement the liquidation of the balance outstanding.

29. We soon afterwards learnt that the Zemindar of Golcondah had paid the whole of his Jumma for Fusly-1214 with the exception of Rupees 15-13-7, and we have the satisfaction to observe by reference to the last Statement of Demand, Collection and Balance, that the small sum of Pagodas 4-22-15 constitutes the only outstanding arrears of Land Revenue for that Fusly.

30. The following Charges have been submitted by the Acting Collector of this Zillah since the date of our last Report :—

From Mr. Spottiswoode, in Cons., 2nd September. Statement of Charges, Diary Cons., 7th November. From Government, in Cons., 2nd January. To Mr. Spottiswoode, Diary Cons., 6th January 1806.	Charge incurred in framing an Estimate of the expense of a new road sanctioned by Government under date 8th November	75 30 66
From Mr. Spottiswoode, in Cons., 21st October. Statement of Charges, in Diary Cons., 7th November. From Government, in Cons., 2nd January. To Mr. Spottiswoode, in Diary Cons., 6th January.	Estimated expense of repairing Ferry Boat sanc- tioned by Government under date 8th November ...	65 7 40
From Mr. Spottiswoode, in Cons., 17th October. Statement of Charges, Diary Cons., 7th November. From Government, in Cons., 2nd January. To Mr. Spottiswoode, Diary Cons., 6th January 1806.	Expense of three Boatmen each at 3 Rupees per month employed for conveying the Tappal over the Canara river sanctioned by Government under date 8th November	2 24 0
From Mr. Spottiswoode, in Cons., 6th January 1806. Statement of Charges, Diary Cons., 20th January 1806.	Estimated expense of constructing two new Ferry Boats for the Wattadah river submitted for the sanc- tion of Government under date the 16th instant ..	53 36 0

ZILLAH RAJAMUNDRY.

31. In our last General Report was noticed the deputation of Mr. Hodgson, the junior Member of our Board, to investigate on the spot the causes of the dissensions which disturbed the Zemindary of Peddapore, and under date the 12th September your Lordship was pleased to transmit for our information copy of Report which had been received from Mr. Hodgson relative to the affairs of that Zemindary, and to the appointment of a guardian to the minor Zemindar. A transcript of the Resolutions of your Lordship in Council conveyed in a reply to the letter from that gentleman was likewise forwarded to us.

32. Your Lordship in Council considered it to be of importance that the persons selected to be manager and guardian should enter upon the execution of their respective duties at the earliest practicable period, and your Lordship in Council accordingly desired that no time might be lost in furnishing the Collector with orders to issue the Commissions prescribed by Regulation V of 1804, after taking from Vatsavoy Venkataputty Rauze and Sagy Boochy Rauze the obligations required by the same Regulation, binding themselves to the faithful discharge of their respective trusts.

33. The orders of your Lordship in Council was duly conveyed to the Collector, the only communication we have since received anywise relating to the Peddapore Zemindary is contained in a letter from the Collector under date the 11th Ultimo, enclosing a representation from the manager on the subject of repairing the tanks and the dwelling houses in the Fort of Peddapore.

34. As the repair of the tanks was stated to be urgently necessary, we have consented to a disbursement being made on that account to the extent of Star Pagodas 12,500, and have likewise consented to the expenditure of such amount as may be absolutely required for placing the houses belonging to the family in a habitable state.

35. The instatement of Letchmenarain Deo, adopted son of the Rebel Mungapetty Deo, in the Zemindary of Palaveram was noticed in our last General Report, and in September following we received two letters from the Collector reporting the death of the young Zemindar, and forwarding copy and translate of an instrument by which he devised the Zemindary to his adoptive mother Sri Boochayammah.

36. We communicated this event to your Lordship in Council, and were informed in reply that the Zemindary of Palaveram having been conferred on Letchmanarain Deo and his heirs, your Lordship could not interfere in regulating the succession to that Zemindary which would devolve to the heir of the deceased Zemindar under the protection of the Court of Judicature established in the Zillah.

37. The last Statement of Demand, Collection, and Balance for Zillah Rajahmundry exhibits an arrear of Land Revenue for Fusly 1214 to the amount of Star Pagodas 1,25,934, nearly the whole of which is chargeable on the Zemindary of Peddapore, under circumstances which were fully explained in our last Report. The Revenue from all the other Zemindaries continues to be punctually realized, and no attachment or sale of lands on account of arrears has hitherto taken place.

38. The following Charges have been submitted by the Collector of this Zillah subsequently to the date of our last Report.

Disbursements.			
From Mr. Long, in Cons., 16th September.	Statement of Charges, Diary Cons., 7th November.	Estimated expense of repairing the passage boat at Yanam, sanctioned by Government under date 8th November, Star Pagodas	119 33 60
From Government, in Cons., 2nd January.	To Mr. Long, in Diary Cons., 6th do.		
From Mr. John Long, in Cons., 23rd September.	Statement of Charges, Diary Cons., 7th November.	Excess of charge on account of Vaccine Inoculation, sanctioned by Government under date 8th November.	159 4 16
From Government, in Cons., 2nd January.	To Mr. Long, Diary Cons., 6th do.		

ZILLAH MASULIPATAM.

39. In our last Report we noticed that the sale of the six Estates comprising the former Ellore, Havelly and Curtavenoo Samut had been advertised to take place on the 1st August. They were duly disposed of, and, as reported to your Lordship, produced a premium to the amount of Star Pagodas 64,000 or 324 $\frac{1}{2}$ per cent. on the Jumma with which they are assessed. The result of this sale was highly satisfactory to your Lordship in Council, as evincing, in your Lordship's opinion, the confidence entertained by the inhabitants of the Northern Circars in the principles of the Permanent Settlement.

40. In obedience to the orders of your Lordship in Council under date the 19th October, the Estate of Cuddindy, the sale of which had been deferred in consequence of a petition from Gopaul Row was disposed of by public auction, and we had the satisfaction to observe, produced a premium to the very large amount of Star Pagodas 16,025, being nearly equal to the aggregate Jumma of eighteen years. The extraordinary result of this sale was explained by the Collector to have been occasioned by

an obstinate competition between Vassareddy Vencatadry Naidoo and Mulrauze Vencata Goondarow, both Zemindars in Guntoor, actuated, as would appear, by that spirit of animosity which they are well known to entertain towards each other. The purchase was concluded by Vassareddy, in whose name we have requested the Sunnud-i-mulkeut Istimrar may be accordingly prepared.

41. In conveying orders for the sale of the Cuddindy Estate, your Lordship in Council was pleased, at the same time, to inform us that as the claims of the family of Gopaul Row had been reported on by the Board of Revenue and decided on by Government, your Lordship considered a further agitation of the subject to be precluded, unless any circumstances should have occurred, or that we might be in possession of information which would warrant a more favorable consideration of his pretensions.

42. Under the foregoing limitation, it only remained for us to advert to circumstances which appeared to present themselves to the humane and benevolent consideration of Government.

43. It had been seen that after the death of Vencataroyloo the payment of Pagodas 10,000 per annum, for which the Merassi had been commuted, was made for several years to his nephew Juggapah, who taking advantage of the minority of his uncle's son, Gopaul Row, had assumed it to himself, usurping the rights and seizing the large property of the family, and, by his extravagance and misconduct falling into deep arrears of rent to the Company, inducing the stoppage of that payment which would otherwise have been continued at least during the lifetime of Gopaul Row.

44. The distressed situation of the family attracted the commiseration of the Court of Directors, who were pleased to give orders to this Government for requiring that Juggapah should be made to account with Gopaul Row for the property he had taken, but the whole was already dissipated and, through compassion, a pension of Pagodas 150 per month was granted to Gopaul Row for maintaining himself, his mother and relatives.

45. The character of Gopaul Row, his acquirements, and respectability, conferred an interest in the success of his application, but as your Lordship had thought proper to direct that the Estate of Cuddindy should be sold by public outcry, we could suggest no other suitable means of provision than conferring on him the Devi Purgunnah, the only portion of the Northern Circars remaining unsold.

46. At the time of settling in perpetuity other lands in the Masulipatam District, the Special Commission, adverting to the cause of the great fluctuation of the Revenue of Devi and the consequent risk to a proprietor from possessing a property so precarious, expressed doubts of the expediency of selling it, and therefore recommended that this Estate should be kept under Aumant; objections however to that system were fully acknowledged, and we informed your Lordship that if the reasons for retaining Devi under management, might in the opinion of Government be overruled, we should not hesitate in proposing its being granted in permanency to Gopaul Row at an average of its Revenue for a series of years, with reference also to the discontinuance of his pension.

47. Thus we observed, such security would be afforded for punctual payment of the Jumma as would arise from the certainty that his future support entirely depended on it, that his pride would be engaged in holding an Estate long rented by his ancestors, and a family of consideration, reduced by misfortune to its present condition, be revived by the opening prospect of ease and comfort.

Enclosure C in a Minute on Government's letter, in Cons., 28th October.

48. In pursuance of this suggestion, we submitted a Statement showing the gross and nett Revenue derived from this Purgunnah for the last 9 years, and left the subject to the favorable attention of your Lordship in Council.

49. We were informed, in answer, that as we had recommended the case of Gopaul Row to favorable consideration on the ground of his personal merit and of his misfortunes, which had obtained the commiseration of the Honorable Court of Directors, your Lordship in Council was pleased to adopt our suggestion of conferring on him the Estate of Devi at an average value, with reference to the discontinuance of his pension.

50. The produce of the year 1210 appearing to be disproportionately high, and that of the years 1207 and 1209, as much below the usual standard, your Lordship in Council was pleased to exclude those years from the calculation and to direct that a permanent Sunnud should be prepared for that Zemindary, fixing the future Revenue of Star Pagodas 13,682.

51. Under date the 2nd March last the Collector forwarded to us a representation from Vencanah Naiek, Soucar, claiming interest on the principal sum of Madras Pagodas 2,292-23-16 then lately paid to him under the authority of your Lordship in Council, and as the demand could not, we thought, be legally disputed, we recommended that the Collector should be authorized to discharge the amount which, calculated at the rate of 10 per cent. per annum, was Madras Pagodas 1,711-9-0. In this recommendation your Lordship in Council was pleased to acquiesce, and to give orders for payment of the amount.

52. Under date the 28th October we laid before your Lordship a correspondence with the Collector in this Zillah on the subject of his having sold a large quantity of Salt to Mr. Samuel Young, the Paymaster at that station, shortly after your Lordship had resolved to establish a Monopoly of that article.

53. This transaction had in all probability never come to our knowledge, but for a claim subsequently preferred by the purchaser to the difference between the estimated and actual quantity of Salt delivered to him, a claim apparently no less unwarrantable than bold, since aware that the profit by his purchase would be endangered by delay, he refused the offer made to him that the Salt should be measured at the time of purchase, choosing rather to take it at an Estimate, framed by his own servants in conjunction with those of the Collector.

54. Having stated to Mr. Cazalet the several reasons which, in our opinion, combined to mark the transaction with an unfavourable appearance, we did not think it necessary to report them, but requested your Lordship's reference to a copy of our letter, together with Mr. Cazalet's answer, from which your Lordship would observe the explanations he had offered in justification of his conduct.

55. Mr. Cazalet was earnest to shew that at the time he concluded the bargain with Mr. Young, he was not possessed of any official intimation that the Monopoly was about to be established; and this alone was urged in answer to the positions stated to him by the Board, that he had received such previous communications as should have prepared him for a change in the Department; that the orders of Government for establishing a Monopoly had passed in Council several days prior to the conclusion of the bargain; that the intention to that effect had been notorious for a considerable time, and that various circumstances attended the proposal which should have awakened him to its tendency.

56. In answer to our observation that the terms on which the Salt had been sold to Mr. Young appeared, in themselves, to be highly disadvantageous, Mr. Cazalet explained that it was sold *on contract*, and though at somewhat a lower than the usual rate, he considered the offer upon the whole to be eligible, adverting to the large quantity on hand, and that payment was to be made in ready money.

57. We remarked that the price of Salt for Inland exportation was extremely low in comparison with the prices of that article for home consumption and for exportation by Cooncoobies; but though not disposed to discredit Mr. Cazalet's assurance that the Salt was sold to Mr. Young *on contract*, we were unable to discover why it should come under the denomination of contract Salt, or that Mr. Young was bound to export it; the contrary seemed to be inferrible from one of the conditions of his offer, namely, that there should be "no interference from any quarter whatever in the removal or sale."

58. We thought it superfluous to pursue the explanation further, since we presumed it would be sufficiently apparent that the interests of Government had suffered by the transaction. To Mr. Cazalet, however, we wished to be understood as not imputing any sinister motives; it was admitted that he possessed no exact information of the Monopoly, but we thought that by a more correct discharge of official duty he might have ascertained the sentiments of the Board of Revenue relative to a proposal which so many circumstances rendered questionable; and that by a greater exertion of zeal and vigilance, the public interest might have been effectually secured.

59. We were informed, in reply, that your Lordship in Council had perused with considerable attention the correspondence which we had submitted, and that your Lordship in Council concurred with us in disapproving the hasty acquiescence of Mr. Cazalet in the terms of the offer proposed to him by Mr. Young; which from its new and questionable nature ought, your Lordship observed to have been submitted to our consideration, independently of its being a direct violation of the terms, of the Proclamation of the 19th March 1800, which prohibits all Covenanted Servants, except Commercial residents, from engaging in trade.

60. Your Lordship in Council observed that the Proclamation in question had been unnoticed in the discussion which had taken place, and your Lordship was therefore pleased to direct the transmission to us of a copy of that paper, for the purpose of being communicated to all Collectors under our authority.

61. As we had acquitted the Collector of any sinister views in the transaction in question, your Lordship in Council refrained from the exercise of those measures of severity which might have been considered necessary; but your Lordship desired that we would apprise Mr. Cazalet that his conduct on this occasion had excited the disapprobation of Government; and that a more zealous attention to his public duties would be expected from him in future; your Lordship informed us that you reserved your final decision on the conduct of Mr. Young until you should have received the explanation which that gentleman might have to urge on the subject.

62. The Zemindars in this Zillah continue to discharge their rents with punctuality, and no attachment or sale of lands on account of arrears has hitherto taken place.

63. The following Charges exclusive of those already noticed had been submitted by the Collector of this Zillah since the date of our last Report.

Disbursements.				
From Mr. Cazalet, in Cons., 26th August.	Statement of Charges, Diary Cons., 7th November.	Charges incurred on account of Hungamah Sibbendy employed in the Ellore, Havelly and Devi Purgunnah for Fusly 1214, sanctioned by Government under date 8th November	...	...
From Government, in Cons., 2nd January.	To Mr. Cazalet, in Diary Cons., 6th January 1806.	Arrear of pension granted to Meerally Umjud, the Cauzee of Ellore, which has been accumulated under the direction of the Right Honorable Lord Hobart amounting to Star Pagodas	...	...
From Mr. Cazalet, in Cons., 22nd April.	To Government, in Diary Cons., 7th November.			
From do. Cons., 2nd January.	To Mr. Cazalet, Diary Cons., 6th January 1806.			
			873	41 69
			1,284	32 40

And further continued the pension during the remainder of his life; sanctioned by Government under date 9th November monthly at Star Pagodas... 15 0 0

ZILLAH GUNTOOR AND PALNAUD.

64. The Revenues of Zillah Guntoor continue to be punctually realized, and we have the satisfaction to observe that no balance whatever on account of Land rent was outstanding on the 30th November, the date of the last accounts which have been received.

Palnaud.
From Mr. Crawford, in Cons.,
19th August.
To Government, in Cons.,
20th January.

65. The Report of the late Collector Mr. Crawford on the Settlement of the Revenues of Palnaud for Fusly 1214, was submitted for the consideration of your Lordship in Council under date the 20th instant.

66. In this Report Mr. Crawford submitted the arrangements and information required in consequence of your Lordship's orders of the 10th November last on the subject of an early establishment of Courts of Justice in unsettled Districts and of the proposed introduction of the Oude system of collecting the Revenue; but subsequent orders having permitted us to continue the administration of the Revenues on the principle of introducing in the usual manner a fixed money rent on the lands, we had only to notice such parts of Mr. Crawford's Report as were connected with the Settlement made for Fusly 1214. We considered it however, to be due to that gentleman to state that much valuable information had been procured, and many propositions submitted by him evincing great zeal for the public interest and just consideration for private rights.

67. The deterioration which the Revenues of this district had suffered in the interval between the assumption of the Carnatic in the year 1790 and its subsequent cession in 1801 owing to the mal-administration of the Mahomedan Revenue Officers, the state of the district, exposed to the depredations of external and internal freebooters, and the extreme poverty of the inhabitants; these combined causes rendered a fostering administration of the Revenues a primary object of consideration; accordingly in the first year of our acquisition of this district, we were satisfied with a very small Revenue in comparison with the collections of former periods, and that the rent should descend into no greater detail than a Village Settlement; in the subsequent year also, under the still impoverished state of the ryots, the natural poverty of the soil, and the constant fluctuations in the produce, from variable seasons, we acquiesced in the reasoning of the Collector as to the impracticability of introducing the system of money rents, and admitted a continuation of leases with the head inhabitants and curnums, enjoining the Collector to prevent the inferior ryots suffering from the exactions of the superior, pointing out to him that if this salutary object were not attained, no relief would be experienced by the generality of the cultivators, and but little progress made in rescuing them from the poverty in which they had been involved by a less lenient administration.

68. The late period at which Mr. Crawford received charge of this District in the third year of its cession, did not admit of his classing the lands or fixing a money assessment, but he endeavoured so to arrange the collections as to attain as nearly as practicable, the beneficial effects of a defined rent and to secure the ryots from the oppressive exactions of the head inhabitants.

69. Trusting that Mr. Crawford's endeavours would be successful in convincing the ryots of Palnaud of the superior advantages of a Ryotwar Settlement, and with the impression that a survey of the District under any mode of settlement was an object highly desirable, we directed its commencement; for as the previous arrangements made by Mr. Crawford to secure to the lower classes the fruits of their industry had been planned with judgment, so his discretion and zeal were to us a strong pledge for its correct accomplishment.

70. It was with much satisfaction we had the honor to inform your Lordship in Council that the survey of the cultivated lands of Palnaud was completed within the last Fusly, and although the exertions of Mr. Crawford failed to induce the Ryots to accede to a Ryotwar Settlement on the principle of assessing each field, leaving the occupancy to the choice of individuals, yet he succeeded in introducing a Ryotwar Settlement on the principle of assessing the whole of the land occupied by each Ryot at a fixed rent, or, at the option of the Ryot, at a fixed share and fixed price of commutation for that share,

71. With a view to afford still greater relief and to determine the right of the ryot by written documents, the Collector considered it to be expedient to fix the share receivable by him from all dry grain at 50 per cent, and from all garden and paddy lands watered by cuts from rivers which is neither an expensive nor precarious mode of cultivation at 50 per cent, but on the produce of all lands watered from tank, or by peccotahs a warum of 60 per cent was allowed in consideration of the uncertainty of the one and the trouble and cost of the other mode of irrigation.

72. The difficulties which opposed the introduction of money rents in Palnaud on the principle which obtains elsewhere, appeared to have arisen in some measure from a want of confidence on the part of the Ryots, the natural effects of the long oppression to which they had been accustomed, but chiefly from the fluctuations in the produce of the soil, and the frequent failures in the crops from bad or indifferent seasons; for the reasons urged by Mr. Crawford, this deviation from the general system appeared, for the present to be expedient, and we approved his plan of settlement under the detailed arrangements which he had proposed.

To Mr. Smith, in Diary Cons.,
30th September.

73. From the explanation afforded by the Collector, your Lordship in Council will have had the satisfaction to observe—

1stly.—That the survey of all the lands in cultivation for the last Fusly is completed, that the Survey of all lands capable of being brought into cultivation was then in great progress and has since been concluded.

2ndly.—That the commutation of the Sircar share for a money rent has been adjusted, although not in the detail adopted in other districts.

3rdly.—That puttahs have been issued in last Fusly to all the cultivators in number 3101 inclusive of village servants and Enamdars.

4thly.—That the amount of rent specified in their puttahs is inclusive of every public demand, the village charges being abolished, the pagoda privileges defined, and sundry taxes considered to be oppressive amounting to Star Pagodas 44-29-34 abolished.

5thly.—That the rent under this system of assessment amounted for Fusly 1214 exclusive of Sayer to Star Pagodas 29,619-2-27, which compared with that for Fusly 1213 Star Pagodas 24,739-33-72, gives an increase of Pagodas 4,879-5-35.

74. We submitted for the further information of your Lordship in Council the subjoined Statement of the Collections from Palnaud since its cession to the 12th July last in order to show the progressive improvement of its resources during that period :—

Palnaud.				Land Revenue.				Farms and Licenses.				Sayer.				Salt.				Advances recovered.				Extra Revenue, &c.				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.
Fusly	1211	...	...	15,722	23	30	...	...	...	12,081	9	17	...	...	...	1,252	37	34	...	681	35	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	...	...	24,551	15	42	1,432	31	40	12,699	12	53	...	...	...	1,207	12	10	...	317	39	19	40,202	27	4	...	...	...	...	...	...
"	1214	...	...	30,294	12	66	550	34	52	14,519	25	39	...	...	...	1,926	40	26	...	800	35	14	48,092	25	37	...	...	...	...	...	...
Total...				94,123	27	30	1,983	24	12	50,083	3	18	...	...	...	5,420	6	61	...	2,584	0	29	154,198	13	41	...	...	...	...	...	...

75. The following charges have been submitted by the Collector of this Zillah subsequently to the date of our last Report.

Disbursements.		Advances for cultivation in Palnaud, &c. for Fusly	
From Mr. Hudson, Cons., 15th July. Statement of Charges, Diary Cons., 7th November. From Government, in Cons., 2nd January. To Mr. G. Smith, Diary Cons., 6th January 1806.	...	1215, sanctioned by Government under date 8th November ...	2,197 10 0

From Mr. G. Smith, in Cons.,
2nd September.
Statement of Charges, Diary
Cons., 7th November.
From Government, in Cons.,
2nd January.
To Mr. Smith, Diary Cons.,
6th January 1806.

Repairs of tanks in Palnaud, &c., sanctioned by
Government under date 8th November ... 220 0 0

From Mr. Smith, Cons., 16th
September.
Statement of Charges, Diary
Cons., 7th November.
From Government, in Cons.,
2nd January.
To Mr. Smith, Diary Cons.,
6th January 1806.

Expense of maintaining Ferry Boats in Fusly 1215
sanctioned by Government under date 8th November. 102 8 32

No. 8. Enclosure, in Mr. Craw-
ford's letter dated 30th Jan'y,
in Cons., 19th August.
From Mr. Smith, Cons., 23rd
September.
To Government, Diary Cons.,
20th January.

Expenses incurred in the execu-
tion of the Survey of Palnaud by Mr.
Crawford amounting inclusive of tent
allowance to himself and Mr. Long to
Star Pagodas ... 1,033 22 47

And a further amount required by the present Collector to
complete the Survey of the waste lands of Palnaud ... 211 8 32

1,244 30 72

Submitted for the sanction of Government under date 20th instant.

NELLORE AND ONGOLE.

76. On the 9th September last, we submitted to your Lordship
a Report and Statement containing the result of the Settlements form-
ed by Mr. Travers for the Districts of Nellore and Ongole in Fusly
1214, exhibiting a nett increase of Star Pagodas 17,613-16-16.

77. The system of mucta or fixed rents on the lands having been completely introduced
into these Districts, the Reports of the annual Settlements can relate only to the comparative
variation in their amount and the causes operating it; to these subjects therefore the Collector
confined his address which was consequently susceptible of remark from us.

78. We drew the attention of your Lordship to the following Statement showing the
amount of the land rent in the two Fuslies :-

Heads of Revenue.	Fusly 1213.			Fusly 1214.			Increase.		Decrease.			
	M. Pags.	F	C.	M. Pags.	F.	C.	M. Pags.	F.	C.	M. Pags.	F.	C.
Land Rent... ..	3,76,712	12	16	3,99,246	5	25	...	...	...	...	...	...
Extra Land Revenue	10,201	39	22	...	...	...	...	...	...	...	...	...
Pasture Rents	..	...	...	3,680	1	58	...	...	...	...	...	...
Total Land Rent...	3,86,913	51	38	4,02,926	7	3	28,023	14	16	12,011	5	51
							12,011	6	51	Decrease to be de- ducted.		
							16,012	7	45	Net Increase.		
Car cultivation transferred from 1213 to 1214...	...	...	...	9,050	6	74						
Chay root do. do. do. ...	...	...	...	1,665	18	55						
Total Land Rent received within the Fusly...	...	...	...	4,13,641	32	52						

79. The increase of Madras Pagodas 16,012-7-45 entered in this Statement arose from the
extended cultivation hereafter noticed.

80. The decrease in the mootahs of Nellore and Talaincouchi amounting to Madras Pagodas
3,170-7-54 was occasioned by the floods which inundated the country in October 1804 and swept
away part of the Car and Peshanum crops.

81. The decrease in the mootahs of Cavaly, Buddapoorly, Davagoodoor and Ongole amount-
ing to Madras Pagodas 6,569-2-21 was occasioned by some of the poorer inhabitants having
relinquished the land they had engaged, but from which a failure of rain at the commencement
of the season they were unable to cultivate; this practice we remarked was entirely repugnant
to the system of fixed rents now establishing in this District. In our Report on the preceding
Fusly, we took occasion to reprobate so dangerous a precedent. We were therefore concerned to
observe the recurrence of it in Fusly 1214, but the Collector explained that he was induced to
acquiesce in it in order to prevent emigration and secure the labor of the inhabitants in the current
year. These expedients we observed might be necessary in the commencement of this new
mode of rents, but we trusted that the superior advantages inherent in it would soon convince
the Ryot that the change is for his advantage and obviate the necessity for any deviation from
fixed principles.

82. The decrease in the mootahs of Doottaloor, Cubgiri and Chindaloor Madras Pagodas
2,271-48-56 was owing to the Pyacarries from Calastry and Guntoor, who formerly cultivated
those lands, having withdrawn themselves; these several sums constituted the total decrease
shewn in the Statement.

83. The Revenue derived from the Caru and Chayroot cultivation, was transferred by the
Collector from Fuslies 1213 to 1214, because, though sown in the former, it was reaped in the
latter, and consequently properly belonged to that year; this alteration necessarily excluded the
amount in comparing the Revenue of the two Fuslies; the Collector observed that the receipt
from these heads had fallen short of what he expected in Madras Pagodas 7,505-50-67, which he
attributed to the adverse season at the period of cultivation, and the subsequent inundation.

84. The miscellaneous heads of Revenue were :-

Peshcush	...	...	...	10,425	22	60
Shotriams	...	...	...	23,401	44	55
Farms and Licenses	...	...	...	2,311	39	0
Customs	...	...	...	4,200	29	69
Salt Revenue	...	...	...	15,456	37	58
Tahareer Pakaye	...	...	...	1,168	23	12
Nazurs and Russooms	...	...	...	2,200	0	0
Stala Curnums do...	...	...	...	3,075	22	52
Bazar Fund...	...	...	...	200	0	0

Total Madras Pagodas... 62,540 39 66

none of these items differed materially in amount from the receipts of the preceding Fusly except
the Stala Curnams, Russooms which conformably with your Lordship's orders of the 15th September
1804 had been carried to the Sircar account; the foregoing items exclusively of the Collections
on account of the Bazar Fund, which is not properly a Sircar receipt being added to the land
rent, made the total Revenue of the District for Fusly 1214 Madras Pagodas 4,75,881-44-38, or
Star Pagodas 5,23,470-1-67.

85. Accompanying his Report Mr. Travers transmitted a comparative account of the cultivation of the Districts of Nellore and Ongole for Fuslies 1213 and 1214 shewing the extent of the several descriptions of cultivation to be as follows:—

Description of land.	Extent of cultivation on which the Settlement was formed in Fusly 1213.	Extent of land cultivated in Fusly 1214.	Total of the increase in the several Mootabs in the latter year.	Total of the decrease in the several Mootabs in the latter year.
	Goortoos.	Goortoos.	Goortoos.	Goortoos.
Mettah	51,886 $\frac{3}{4}$	55,317 $\frac{3}{4}$	...	...
Majarri	24,186 $\frac{3}{4}$	25,443 $\frac{3}{4}$	...	...
Gardens	3,040 $\frac{3}{4}$	2,919 $\frac{3}{4}$	...	...
Juril	942 $\frac{3}{4}$	951 $\frac{3}{4}$	...	...
Total..	80,056 $\frac{3}{4}$	84,612 $\frac{3}{4}$	6,187 $\frac{3}{4}$	1,611 $\frac{3}{4}$
	Deduct Decrease...		1,611 $\frac{3}{4}$	
	Nett Increase		4,576	

86. The land originally engaged for on fixed rents in Fusly 1213 was 97,413 Goortoos; this by the failure of the inhabitants to execute their engagements was reduced to Goortoos 80,056.

87. In Fusly 1214 they entered into voluntary engagements for 84,632 Goortoos; this proceeded from the Collector having contrary to the practise in former years left the inhabitants to a consideration of their own means and to the spontaneous exercise of their industry and induced an increase of cultivation beyond the actual extent in Fusly 1213 of Goortoos 4,576 as entered in Statement. We had ever discountenanced interference on the part of the Collector with the agricultural labors of the inhabitants further than to afford them the encouragement necessary to furnish a motive for exertion, and the above instance would we observed, if proof were required, furnish additional evidence that the uncontrolled interest of individuals will produce effects more beneficial to themselves and the State than can result from the direct interposition of public authority; the increase above noticed was considered by the Collector as shewing that the difficulties hitherto opposed by the head inhabitants to the introduction of mueta rent are gradually subsiding, and he expressed an expectation that in the present year the cultivation would be greatly extended.

88. In reply to the above Report we were informed that your Lordship in Council was well pleased to observe that the inhabitants of Nellore and Ongole were becoming sensible of the advantages which they derive from the secure enjoyment of the produce of their labors under the system of defined rents established in those Districts, and that their confidence in the British Government had been manifested by the voluntary increase of the cultivation. The partial decrease of the extent of land occupied and the relinquishment of lands which were rendered unproductive by the overflowing of rivers or the distribution of tanks appeared to your Lordship in Council to be satisfactorily explained, and your Lordship trusted that the consideration shewn by the Collector for the distress in which the Ryots were involved by an uncontrollable calamity would be felt in the future improvement of their resources and of the public Revenue.

89. Your Lordship in Council confirmed the Settlement of the Revenues of Nellore and Ongole for Fusly 1214 at Star Pagodas 523,470-1-67, being an increase above that of the preceding Fusly to the amount of Star Pagodas 17,613-16-16.

90. In a letter from the Secretary to Government, under date the 6th July we were informed that as little progress had been made by Captain Ashton in working the Copper Mines in the Nellore District under the cowle which had been granted to him for that purpose, the Acting President in Council considered it to be not improbable that he might be disposed to relinquish the cowle into the hands of Government, particularly as it was understood that the prosecution of these works was not compatible with his Military situation.

91. We accordingly consulted the sentiments of Captain Ashton relative to the further prosecution of his attempt to work the Copper Mines under his cowle, and, in reply received, a letter stating that the obstacle which had hitherto opposed the success of the undertaking was likely to be removed, that it was never his intention to pursue that undertaking and retain his Commission in the Army at the same time, and that the only favor he solicited was to obtain leave of absence from his Regiment for six months, in order that an opportunity might be afforded him to make such a trial as should enable him to determine on the choice of his future pursuit.

92. We were subsequently informed that the request of Captain Ashton had been complied with.

93. The following charge has been submitted by the Collector of Nellore, subsequently to the date of our last Report.

From Government, in Cons.,
24th October.
Statement of Charges, Diary
Cons., 7th November.
From Government, Cons.,
2nd January.
To Mr. Travers, Diary Cons.,
6th January 1806.

Expense of bearers posted for the Right Honorable the Governor, sanctioned by Government under date 8th November 85-19-68.

CEDED DISTRICTS.

94. Our last General Report contained our proceedings on the Report of Lieutenant-Colonel Munro on the Settlement of the Revenue of the Ceded Districts for Fusly 1214, and under date 29th October we received the communication of your Lordship's resolutions and orders thereon.

95. Your Lordship in Council expressed much satisfaction in observing the considerable increase of Revenue derived from these Districts in Fusly 1214, as that augmentation of the public receipts had been produced by an abundant season, and a more than correspondent improvement of the condition of the inhabitants of that extensive territory; so considerable an augmentation of produce, immediately after three successive years of unfavorable seasons, strongly evinced in your Lordship's opinion, the fostering care with which the resources of the Province had been guarded and preserved in the Settlements formed under the superintendence of Lieutenant Colonel Munro.

96. Your Lordship in Council therefore sanctioned the Settlement of the Ceded Districts for Fusly 1214 at Star Pagodas 16,75,073-35-10 including Punganore being an increase upon the Revenue of the preceding year to the amount of Star Pagodas 2,43,950-32-23. We have the satisfaction to observe that the whole of this Revenue has been punctually paid.

97. The Statement furnished by the Nabob of Kurnool of the Revenue paid by, and due from him having been corroborated by the information which your Lordship in Council had received from Hyderabad, your Lordship was pleased to direct the Principal Collector to credit the Nabob for the sum paid at that place, and as your Lordship had been satisfied by subsequent communications from the Principal Collector, and from the Officer Commanding in the Ceded Districts of the justice of the remission claimed by the Nabob of Kurnool, on account of the additional Cavalry furnished by him, your Lordship was pleased to acquiesce in the relin-

quishment of that sum, and to desire that instructions might be transmitted to the Principal Collector in the Ceded Districts for that purpose.

98. By a letter from the Secretary to Government, under date the 28th ultimo, we were informed that the Governor General had resolved to relinquish the claim of the British Government on that of Hyderabad for the sum of Pagodas 41,666-11 on account of a surplus payment of Peshensh by the Nabob of Kurnoul.

From Government, in Cons.,
16th January 1806.

99. Under date the 2nd September, we had the honor to forward to your Lordship in Council a letter from the Principal Collector in the Ceded Districts reporting that the Poligar of Ghuttim, whose obstinate resistance to the authority of Government induced your Lordship in March last to give orders for the assumption of his Pollam had been brought in under a guard from the Venkatagerry Zemindary whether he had fled for refuge.

To Government, dated 2nd,
Diary Cons., 5th September.
From Lieutenant Colonel
Munro, dated 12th July, in
Cons., 8th August.

100. Colonel Munro requested that he might be authorized to distribute one thousand Pagodas as a reward among the Peons and others who were employed above two months in quest of the Ghuttim Poligar, observing that by such means alone the people best qualified for such services could be stimulated to exertion. Your Lordship was well pleased that the fugitive Poligar of Ghuttim had been secured, and authorized the distribution of the reward recommended by Colonel Munro.

From Government, in Cons.,
10th October.

101. By a letter from the Secretary to Government under date the 19th October, we were informed that Lieutenant Arthur of the Engineers had been directed to proceed to the Ceded Districts for the purpose of examining a Lead Mine which had been discovered in those Districts, and conformably with your Lordship's orders, instructions were sent to the Principal Collector to afford Lieutenant Arthur all practicable assistance in the execution of this undertaking.

From Government, in Cons.,
28th October.
To Lieutenant Colonel Munro,
in Diary Cons., 7th do.

102. The following charges exclusive of those already noticed have been submitted by the Principal Collector of the Ceded Districts subsequently to the date of our last Report.

From Lieutenant Colonel
Munro, Cons., 2nd September.
Statement of Charges, Diary
Cons., 7th November.
From Government, Cons.,
2nd January.
To Lieutenant Colonel Munro,
Diary Cons., 8th do. 1806.

Ordinary Maramut Repairs for Fusli 1215 sanctioned by Government under date 8th November ... 10,959 39 16

From do. in Cons., 9th September.
Statement of Charges, Diary
Cons., 7th November.
From Government, in Cons.,
2nd January.
To Lieutenant Colonel Munro,
in Diary Cons., 8th January
1806.

Charge incurred on account of three additional Companies of Peons raised by Lieutenant-Colonel Munro under the orders of Government, for the purpose of acting in conjunction with the Troops employed in Chittoor, sanctioned by Government, under date 8th November. ... 1,035 18 60

ZILLAH CHINGLEPUT AND SATEVAID.

103. In our last Report we stated the Balance of the Jumma for Fusly 1214, outstanding on the 12th July to amount to Star Pagodas 73,592-26-23, of which a considerable portion was liquidated without having recourse to a sale of lands. The Estates enumerated in the margin have however been disposed of by public auction, and by reference to the last Statement of Demand, Collection and Balance which has been received, we observe an arrear of Land Revenue still outstanding for Fusly 1214 to the amount of Star Pagodas 24,410-37-51 exclusive of charges of attachment.

Ramenjarie.
Neeravore.
Chettypooneam.
Corumbodoo.
Cavanandajum.
Tinnalore
and
Tundra.
Pulalare and
Pulloor.

Sub-Div.
sions.

104. The particulars of this Balance are not, conformably with the existing orders, fully explained in the Statement, but we know that a considerable proportion of it is due by the defaulters whose Estates have been sold, and against whom the provisions of the law have been enforced by the distraint of their personal property and the confinement of their persons. Of the above Balance however, a considerable portion is chargeable on the several Zemindaries under our superintendence as a Court of Wards, and which are not therefore answerable for the regular payment of the Jumma within the year.

See Regulation V. 1804, Sec.
14.

From Mr. Hepburn, in Cons.,
22nd August.

Do. do., 28th August.
Advertisement in Diary Cons.,
2nd September.

From Mr. Hepburn, in Cons.,
19th September.

To the Chief Secretary to
Government, Diary Cons., 23rd
September.

From Government, in Cons.,
26th September.

From Mr. Hepburn, in Cons.,
19th September.

Advertisement, in Diary Cons.,
26th September.

To Mr. Hepburn, in Diary
Cons., 7th October.

From do. in Cons., 21st Oct.
To do., in Diary Cons., 24th
October.

From do. in Cons., 14th
November.

To do. in Cons., 25th Nov.
Advertisement, in Diary Cons.,
28th November.

From Mr. Hepburn, in Cons.,
21st November.

To do., in Diary Cons., 2nd
January.

From do. in Cons., 2nd Dec.
Advertisement in Diary Cons.,
5th December.

From Mr. Hepburn, in Cons.,
5th December.

To do. in Diary Cons., 2nd
January.

From do. in Cons., 9th Jan.
Minute of the Board, in
Cons., 28th November.

To the Chief Secretary, in
Diary Cons., 2nd December.

From Mr. Hepburn, in Cons.,
9th December.

From Mr. Hepburn, in Cons.,
6th January.

To Mr. Secretary Greenway,
in Cons., 6th January.

105. For further information relative to this Balance, which we must observe has been the inevitable consequence of an extremely unfavorable season, we request your Lordship's reference to the correspondence entered in the margin, whence we trust it will be found that our proceedings as well as those of the Collector have been regulated in strict conformity to the Regulations, and with an earnest desire to secure the Company as much as possible from any defalcation of the Revenue permanently assessed.

106. Under date the 4th September we received through the Collector in this Zillah, a Petition from Collah Ravenappah Chetty, the founder of a Charity Choultry or Chattram at Conjeveram, soliciting the aid of Government in support of his Institution which was originally intended to afford eleemosynary subsistence to 12 indigent travellers, but the number seeking to partake of the benefaction was stated to have gradually increased beyond the means of the founder's support.

From Mr. Hepburn, in Cons.,
16th September.

107. The Collector stated the request to be deserving of favorable consideration, and in compliance with the wish of the Petitioner submitted that the village of Yenadoor in the Zemindary of Conjeveram might be conferred on the choultry in Shotriam tenure. The average annual value of the village amounts to about 380 Pagodas, and we informed your Lordship that should you be pleased to accede to the Collector's recommendation, which had our entire support, it was proposed that the Shotriam rent should be fixed at 100 Pagodas, and that a clause should

be inserted in the Sunnud expressly declaring that the proceeds were in no wise to be alienated, but exclusively appropriated to the maintenance of the charity.

108. Your Lordship was pleased on our recommendation to extend the support of Government to the Charitable Institution founded by Ravenappah Chetty at Conjeveram, and to grant the proposed village on Shotriam tenure for that purpose at the annual Rent abovementioned.

109. We lately had the honor to lay before your Lordship in Council a detailed Report from Mr. Hepburn explanatory of the principles on which a money rent has been established in the District of Satevaidd, a portion of the Carnatic under his management.

110. The inhabitants of the District having experienced great oppression from the Renters and Aumils of Syful Mulk. who held this District in Jagear under His Highness the late Nabob, and being in consequence much impoverished, the Collector of the Jagear Mr. Greenway, on the transfer of that District to his management, with a just consideration for the condition of the people acceded to their wishes to be allowed a division of their produce and kept the country under an Aumani management, allowing to all the full enjoyment of their usual wayam, but sensible of the benefits that would result from the establishment of a fixed rent on the land, he expressed his intention of introducing this mode of realizing the Revenue, and made arrangements for procuring the information necessary to facilitate so desirable an object, but the information he had received not being sufficient to admit of a Ryotwar Settlement for Fusly 1212, the District was continued under Aumani management, and a full share of the produce allowed to the inhabitants whose condition was stated to have been greatly improved, while their confidence had in great measure been restored; the Survey was however reported to be in a state of forwardness to admit of a Ryotwar Settlement for Fusly 1213.

111. A severe indisposition prevented the Collector Mr. Hepburn from reporting to us the detail of his proceedings in the execution of the Survey and establishment of money rents in Fusly 1213, though from a short Report furnished by that gentleman we were enabled to state to your Lordship in Council that the Settlement of the Revenue of that year had been regulated by the Survey; that a rent had been fixed on the land; that pattaahs to the number of 2,100 had been issued, and that the result of this arrangement was an increase on the Revenue of the preceding year of 35 $\frac{1}{4}$ per cent.

112. After pointing out the mode in which the Survey was conducted, the Collector proceeded to remark that, "a country must be over assessed when the circumstances of any season can encroach upon the farmer's means of subsistence, and that it is equally agreeable to reason that no country can flourish where the farmer is obliged to part with any part of his agricultural stock either to provide for his own subsistence, or in order to satisfy the demands of Government upon him for the rent of his land. In calculating then the amount upon the land under these circumstances, it appeared consonant to sound policy that it should be determined in such manner as to leave the farmer the expenses of stock and cultivation clear in all seasons for the produce of his lands before any division take place of the remainder between him and Government, to him as the reward of his labor, and to Government as the rent of their land; otherwise, under the circumstances of bad seasons, he would be obliged to encroach upon his means of cultivation for the next year, which would occasion a loss to the State of as much Revenue as that part of his stock which he was obliged to part with for his own subsistence would have created."

113. The Collector next furnished examples of the fallacy of certain modes of calculation of the charges of cultivation on a given quantity of produce, to show the expediency of making that calculation not in grain but in money.

114. After various trials and examinations, the Collector considered it to be satisfactorily established that the charges of cultivation amounted on an average to 20 per cent. of the gross money produce of the land, as particularized in the margin; that by adopting this proportion to each gradation of soil according to the facility or otherwise with which it was rendered productive, and dividing the remainder between the Government and the cultivators, there was a security that on whatever land a plough was employed, the charges would be defrayed before any payment of Revenue was demanded. Proceeding upon this principle, the Collector gave the following as a general result:—

Total	...	...	...	...	...	...	...	...	100	0
Deduct charges of cultivation	...	...	...	...	...	...	...	...	20	0
Residue for the reward of industry and rent of Government	...	...	...	...	...	...	...	...	80	0
To the Government for rent	...	...	...	...	...	...	...	...	40	0
To the inhabitants for charges profit	...	...	...	...	...	...	...	...	40	80

115. The share supposed to be thus enjoyed by the inhabitants amounts, including 20 per cent. for charges for cultivation to 60 per cent. of the gross produce of his lands.

116. Before this principle of assessment however could be applied to the land, it became necessary to determine what proportion of the estimated produce of the different classes should be taken as an average produce. In ascertaining this point, care was to be taken that the produce of the land was not calculated at the full extent that it would yield in the most productive seasons, as in that case disappointment and loss must inevitably ensue to the cultivator from his being obliged to make good the difference between the quantity estimated in the best, and that really produced in a less favorable year. Under this just consideration of the subject, and for reasons which Mr Hepburn detailed, the following was taken as a fair medium produce:—

4 full crops	...	...	...	...	...	...	400	Collums.
3 three-quarter crops	...	...	...	...	...	...	300	do.
1 half crop	...	...	...	...	...	...	50	do.
1 quarter	...	...	...	...	...	...	25	do.

which divided on 10 years gives 77 $\frac{1}{2}$ per cent. as the rate at which the average produce ought to be taken.

117. Having thus defined the proportion of the produce to be taken as rent, and the quantum of produce on an average of years, it next became necessary to determine the prices at which the produce should be valued. The researches and enquiries of the Collector were successful in procuring a tolerably correct table of prices for the last ten years on an average of which the prices of commutation were fixed, and the land having been divided according to the nature of its soil into sixteen classes, each parcel of ground found its place according to its produce and its rents according to that produce.

118. The foregoing principles of assessment were applied to the nunjah or paddy land, but a different rule was requisite to secure the Ryot against loss in the assessment of the punjah on high lands, because, independently of the precariousness of the crop which depends entirely on seasonable falls of rain, a greater variation occurs in the value of the different species of crop which can be raised on the same soil. The Collector, therefore, with a proper regard to the interests of Government and the welfare of the people, regulated the rent with reference to the kind of grain sown and not immediately to the quality of the soil. "By this means the inhabitants will not have to pay seven or eight Pagodas for that which only yields him two or three, and Government will not receive the reduced rent of two or three Pagodas from land yielding a crop of seven or eight. In this arrangement there is no scrutiny into the farmer's profits, no interference with his reaping, it is only necessary to ascertain the kind of grain which has been sown."

119. Having thus explained the attention with which the survey and assessment of the land had been conducted under Mr. Hepburn's superintendence in the District of Setevaid, we had the satisfaction to observe that the experience of two years had rendered this system complete, and that its stability had been confirmed by the issue of pattaahs. In a Memorandum in the margin, we inserted the number of pattaahs issued and the survey rent of the lands for Fuslies 1213 and 1214, in the last of which an increase of rent from an extended occupation of land and not from any addition to the land assessment has resulted of 13 $\frac{1}{6}$ per cent. on the Revenue of Fusly 1213. We also submitted the subjoined Statement of the collections from Setevaid including Pulicat since its cession to the 12th July last, whereby a progressive increase of Revenue is shewn :—

	Jumma.		COLLECTIONS.																
			Land Revenue.		Farms and Licenses.		Sayer.		Salt.		Advances for Cultivation.		Extra Revenue, &c., &c.		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.			
Satevaid and Pulicat ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Fusli 1211 ...	...	...	14,469	13 37	8,690	34 33	603	1 72	3,563	10 13	30	10 44	510	2 40	647	24	1	14,044	41 43
Do. 1212 ...	...	...	A 12,867	37 14	11,481	25 65	433	2 40	3,433	30 41	35	8 34	1,060	38 28	266	12 10	16,710	33 67	
Do. 1213 ...	...	...	A 14,822	4 15	B 18,365	24 0	337	40 20	3,744	1 20	14	9 60	292	10 00	380	7 59	23,141	9 59	
Do. 1214 ...	...	...	A 16,050	1 32	12,780	9 43	507	4 16	3,548	1 10	49	19 15	19	38 42	155	9	8	17,059	39 54
Total...	...	...	...	...	51,316	9 61	1,881	6 68	14,290	1 4	128	5 73	1,883	6 10	1,458	11	7	70,956	40 63

A. Sayer of Setevaid abolished in this year.
B. Includes arrears of Fuslies 1211 and 1212 years of Aumani.

120. In concluding our address to your Lordship in Council, in which were communicated different arrangements of details unnecessary to be here particularized, we expressed a confident expectation that the Report of Mr. Hepburn, with the detailed statements referred to, would afford evidence of the ability, zeal and discretion of that gentleman, and of a successful administration of the unsettled Revenues under his charge; while it was but just to add that our Records as a Board of Revenue and Court of Wards afforded equal testimony of his assiduity in the collection of the permanent rent, and of a just and considerate interpretation of the many points which Regulation V has brought under our view.

121. The following charges have been submitted by the Collector of this Zillah subsequently to the date of our last Report.

From Mr. Hepburn, in Cons., 8th August. Statement of charges, Diary Cons., 7th November. From Government, in Cons., 2nd January. To Mr. Hepburn, Diary Cons., 6th do.	Expense of the third day's festival at Conjeveram, sanctioned by Government under date 8th November, Star Pagodas	346	39	46
From Mr. Hepburn, in Cons., 18th November. Statement of Charges, Diary Cons., 20th January.	Expense of Cutmaram for trans- porting the Tappal across the river Palar, Star Pagodas	18	22	0
Estimated expense of Tank repairs in the Dutch villages de- pendent on Pulicat		220	35	75
Submitted for the sanction of Government under date 16th instant. -			239	15 75
From Mr. Hepburn, in Cons., 16th January. Statement of Charges, Diary Cons., 20th do.	Charges incurred in the reception of Suncarachar- ry Gooroo to His Highness the Peishwa, submitted for the sanction of Government under date 16th instant...	112	31	16

NORTHERN DIVISION OF ARCOT, BARAMAHL, AND BALAGHAT.

122. Under date the 11th April last, we submitted to your Lordship in Council a letter from Mr. Graeme on the occasion of the re-establishment of the Civil Authority in the Pollams of Chittoor, suggesting the expediency of requiring the Poligars eventually to be restored, to reside at a distance from their Pollams during the progress of the enquiry into their resources respectively with other propositions, which were noticed at length in our last General Report.

Paras. 176 to 186.

123. Regarding the arrears of peishcush due by these Poligars, the Collector observed that the terms of the Proclamation were not specific, and he recommended as the best mode of providing for its discharge, that the proportion of the Revenues promised to the Poligars by the Proclamation should be reduced from 60 to 40 per cent., an arrangement to which he stated that they had acceded on the condition proposed to them that this allowance should be at once substituted for that of 18 per cent. which they would otherwise receive until the Survey and Settlement of their Pollams should be completed.

124. On this proposition we stated our sentiments to your Lordship, and under date the 2nd October last, we received the answer of Government informing us that the several recommendations of the Collector might be carried into effect with the exception of the deviation which Mr. Graeme had proposed from the terms of the Proclamation, which could not, in the opinion of your Lordship in Council be adopted consistently with the observance of good faith, notwithstanding the acquiescence of the Poligars, which your Lordship in Council concurred with us in ascribing to impressions of their humiliation and dependence.

125. Your Lordship in Council was pleased, however, to authorize the measure which we had recommended of making occasional advances to the Poligars above the 18 per cent. allowed them on the value of their Pollams, where the Collector might consider such advances necessary until their Revenues should be in a more flourishing condition.

126. Your Lordship in Council sanctioned the disbursement of Star Pagodas 2,549-5-38 to the Peons employed during the commotions in the Chittoor Pollams, and of the further sum of Star Pagodas 2,749-24-0 distributed in rewards for the apprehension of the principal persons concerned in the rebellion.

127. Your Lordship in Council likewise approved our reasons for objecting to the large salaries proposed by the Collector to be given to the Sheristadars, and authorized their being fixed at Star Pagodas 70 per month as proposed by us, involving an augmentation of the monthly disbursements on account of the Huzzoor Catcherry of the Northern Division of Arcot to the extent of Star Pagodas 165.

128. Under date the 23rd ultimo, we had the honor to submit for the consideration of your Lordship in Council, the Report of Mr. Graeme on the Settlement of Fusly 1214 of the following Districts comprising the charge of that gentleman :—

Western Zemindaries of Calastrý, Vencatagherry and Bomrauze Pollam.

Northern Division of Arcot, Pollams of Chittoor.

Kistnagherry Division of the Baramahl, Balaghaut Taluqs.

129. The Revenues of the Baramahl and Western Zemindaries have been permanently settled; the taluqs of the Balaghaut have been surveyed, and a money rent fixed on the land—the Pollams of Chittoor have been assumed and are now under the immediate management of the Collector, who has been directed to survey them: a Survey has been authorized of the Northern Division of Arcot, and has been

Goodipat excepted.

commenced; but, for causes hereafter explained, the Settlement of the last year was not regulated there by the principle of a money rent on a computed extent of land, and the issue of patta has to individual cultivators has however been established since Fusly 1213.

130. The amount of the Settlement submitted to your Lordship in Council for Fusly 1213 was Star Pagodas 9,04,321 14 4
The Settlement for Fusly 1214 was... .. 8,12,285 3 61
And the decrease 92,036 10 23

131. The particulars of this decrease are shown in the subjoined Abstract Statement.

	GRAND TOTAL.		PARTICULARS.						
	Total.		Northern Division of Arcot.	Western Zemindary.	Pollams of Chittoor.	Tripetty Pagoda.	Baramahl and Balaghaut.	Vencatagerry Colah.	
In Fusly 1213 ...	9,04,321 14 4	8,34,535 36 52	2,31,075 21 0	0 39 270	5 50 60,000	0 0 2,28,374 17 47	9,917 23 5		
Do. 1214...	8,12,285 3 61	2,60,604 40 57	2,36,214 17 12	52,300 38 26	60,000 0 0	1,32,976 6 15	1,928 33 11		
	92,036 10 23	73,978 32 5	4,635 38 12	13,090 32 63		35,398 17 32	211 10 6		

132. By excluding the amount of Village Sibbendy, viz, Star Pagodas 8,962-32-55 in the Estates of the Baramahl (an arrangement of account no longer expedient, since the sale of those Estates) as also the Revenues of the Chittoor Pollams in which there was an increase of Star Pagodas 24,178-32-42, and stating the actual collections from the Pagoda of Tripetty instead of the estimated amount, the Collector made the Revenue for Fusly 1213

to be Star Pagodas 8,13,003 24 55
And for Fusly 1214... .. 7,39,108 33 33
Shewing a decrease of 73,894 32 22

of which the sum of Star Pagodas 51,537-18-11 arose in the Arcot Division, and Star Pagodas 22,357-15-8 in the Baramahl and Balaghaut Districts.

133. Considering the disturbed state of the Chittoor Pollams for a long time past, we did not consider a deduction of the increase of collections in those Pollams from the decrease of Land Revenue in the Circar Districts as affording a just comparison, we therefore exhibited as below the Land Revenue of the Northern Division of Arcot for Fusly 1213 compared with that for Fusly 1214.

In the former year it was 2,62,490 37 63
And in the latter 2,18,111 8 34
Actual decrease of Land Revenue 64,379 29 29

134. This decrease was explained by the Collector as not proceeding from any variation in the former mode of management or in the rates of assessment which obtained in the preceding year; because as the disturbances in the Chittoor Pollams prevented the commencement of the Survey in time to correct by it the Settlement of Fusly 1211, any deviation under these circumstances would have been premature, partial, and productive of no solid advantages; the decrease above stated was attributable to the drought which extended its baneful effects equally to the Northern Division of Arcot as to other parts of the Carnatic, and to the alarm and insecurity produced by the depredations of the Poligars of Chittoor, whereby the cultivation was seriously obstructed.

135. The particular items of decrease were shown in Statement No. 1, enclosure in the Collector's letter, whence your Lordship must have observed that it arose almost entirely from the loss of the Teerava on wet and dry lands cultivated in Fusly 1213, but either left waste or rendered unproductive in the last year by the failure of rain. In the confidence that the Collector had used his best exertions to bring to account the rent of all the land which had proved productive, we could only view this diminution of Revenue as the necessary consequence under the temporary annual settlements of an extremely unfavorable season.

136. These Districts during Fusly 1214 were under the particular charge of Mr. Kelso, Senior Assistant, whose Report to Mr. Graeme on the Settlement for Fusly 1214 we had the honor to submit at the same time to your Lordship.

137. We drew the subjoined abstract of the Revenue in the Baramahl and Balaghaut for Fusly 1213 compared with Fusly 1214:—

	Fusly 1213.		Fusly 1214.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Sold Estates including the Tervadee and Yelgeerree Hills ...	1,23,866	17 2	1,09,338	0 27	...	...	14,528	16 53
Unsold Estates and unsettled Districts. ...	58,038	23 63	55,664	33 19	...	...	2,373	22 46
Poligar's Tribute. ...	12,478	23 47	12,478	23 47	...	...	...	...
Total...	1,94,383	22 34	1,77,481	15 13	...	...	16,902	7 21

138. This Statement exhibits a decrease of Star Pagodas 16,902-7-21, of which the sum of Star Pagodas 14,528-16-53 was the amount deducted from the average of former years, for the profit and charges of management of those persons who might become purchasers of the Estates, and was not therefore to be considered a decrease of Revenue from ordinary causes. In those Estates which were not disposed of at the time of the general sale of the Baramahl lands, a diminution of Revenue to the amount of Star Pagodas 4,425-12-5 arose in consequence of the Assistant Collector having adopted the principle of allowing a remission on land actually occupied, but which subsequently afforded no return of produce to the Ryot: the arguments adduced by Mr. Kelso in support of the policy of this measure were creditable to that gentleman, and as the practice had prevailed, under similar circumstances, in almost all Districts where a money rent has been introduced, we concurred in the propriety of the measure. On the other hand in the Districts above the Ghauts, an increase of Revenue to the extent of Star Pagodas 2,051-21-39 was derived to Government from the season having been favorable, an extended cultivation, and from the system of money rents having been finally regulated and adjusted by Survey.

139. On these Districts which are permanently settled, we had only to remark that the conduct of the Zemindars had been correct, that the Vencatagerry Zemindar in particular had shewn himself faithful to his allegiance by the assistance which he afforded in securing the Poligar of Ghuttim, and that the public assessment had hitherto been discharged with the greatest punctuality. A small increase of Revenue was derived from the Monopoly of Salt in the hands of Government.

140. In the Report of the late Collector on the Revenue of Fusly 1213, the Balances outstanding against the Poligars of Chittoor were stated at Star Pagodas 33,434, and the Jumma of Fusly 1213 was entered at Star Pagodas 37,525. By the Comparative Statement furnished by Mr. Graeme, the Revenue of the assumed

Pollams for Fusly 1214 including an anticipation by the Poligars of Star Pagodas 11,591-33-59 was stated at Star Pagodas 49,606-13-11. In the Comparative Statement C, the collections for Fusly 1213 were entered at Star Pagodas 2,942-13-40 only, whilst the Revenue derived to Government for Fusly 1214 was stated to be 27,121-4-2, giving an increase in favor of the latter year of Star Pagodas 24,178-32-42.

141. In the Sayer collections there was an aggregate decrease of Star Pagodas 17,442-8-67 arising in part from the operation of the new Custom Regulations abolishing Road duties, and from the suspension of Town duties in the pettah of Wallajahnugger, a measure adopted by us on the recommendation of the late Collector; but as the reasoning of the present Collector favored the resuming the collection of duties at this place, we informed your Lordship that we proposed to give a further consideration to the subject at an early day.

142. From paras. 17 to 27 inclusive the Collector explained the mode of management adopted by the Poligars in the collection of their Revenues, whence it appeared that the Settlement never went into greater detail than that of a single village; that it had generally been made with one individual for one or more villages, and never with all the inhabitants of their respective villages; that a species of hereditary rights to the management was claimed by the Stall Reddies for their Maganams or Sub-divisions; that the Pullikut Reddies had managed the dependent villages under the Stall Reddies, but that their situation was not so permanent; that at some former period a fixed land rent had obtained; that this rent compared with the value of the land at this period was extremely low, and that here as elsewhere, contributions had been levied on land as it increased in value, as the profit of the inhabitants became greater, or the exigencies of the Poligar more urgent.

143. We considered the proceedings of the Collector in determining the amount of the rent on the lands of the assumed Pollams to be in conformity with the principles of assessment prescribed by the orders of your Lordship in Council. By those principles the Ryot is relieved from the extra assessments which have from time to time been imposed, and which, whatever may be their denomination, can only have been paid from the produce of the land, whilst Government, by the consolidation of all its demands into one sum, and determining that sum by the relative considerations of quality of soil, means of irrigation and price of grain, receive a rent justly proportioned to the means of the people.

144. The Revenue by which the large Pagodas are supported appeared to have been derived partly from land alienated for that purpose, and partly from Dovastanum Russooms or Pagoda Meccrah. The land was continued as under the Poligars, but the Meccrahs or Russooms were consolidated with the rent on the Government land; the total amount thus appropriated in the Chittoor Pollams was Star Pagodas 1,089-1-58, and as by this arrangement, which is conformable to the principle laid down, the above sum becomes an annual charge to be defrayed by Government for the support of the larger Pagodas, the sanction of your Lordship in Council was requested thereto.

145. The alienations of land in Agraharam Bhutwurttee, the Pensions and Charitable Mosque allowances have been left in possession of the Enamdars and incumbents, and the same rent been demanded from them as they formerly paid. We approved this arrangement, but did not concur in opinion with the Collector that the inutility of the "sundry Enams," was a sufficient reason for having imposed a higher than the usual rent on them. We observed to your Lordship that if they are illegally held, they will hereafter be liable to resumption; for the present therefore we recommended that no alteration should be made in the assessment, but that the Collector's attention should be directed to the ascertaining the extent and nature of these Enams.

146. We were informed by the Collector that a practice obtains in the Pollams of Chittoor, as well as in other parts of the country of granting a certain extent of land as Duswundum Enams

to individuals who engage to keep in repair the tanks or water-courses of the village. In instances where the land granted may be so situated that it cannot receive water unless the reservoirs or channels are in good repair, some security is found for the performance of the engagement, but where that is not the case, or where the individual has interest to procure and exchange for his maniam land for other more favorably situated, little expectation can be had that their engagements will be fulfilled; the Collector allowed these Duswundum Enamdars to enjoy $\frac{1}{4}$ of the value of lands brought into cultivation by tanks, and $\frac{1}{2}$ by water-courses, being the proportion generally granted; the surplus he directed to be taken out of their hands or that they should hold them paying the full rent. We recommended that this arrangement should for the present be confirmed, and informed your Lordship that we should direct the Collector to ascertain what each Enamdar might originally have been entitled to hold, the extent to which the engagement devolving on these Enamdars might have been fulfilled, and the expediency of continuing such engagements or of resuming the land entirely.

147. The Collector continued the Pollam Kutpuddi Peons in the enjoyment of their service land on the payment of one-third of the rent value of that land, an arrangement which we much approved as tending to restrain this description of persons from uniting with disturbers of the public peace and to train them to habits of industry. We observed that if the amount of rent relinquished should not be much more than necessary to support themselves and their families, we would recommend in preference to increasing the amount hereafter, that it should be declared fixed as it now stands, on the condition of the Peons engaging to attend the Officers of Government when required for temporary purposes of Police, and that a puttah under the signature of the Collector, explicit in terms should be issued to each individual.

148. The arrangement adopted for the Gramkutpuddi or Village Peons, we recommended should be similar to the foregoing, that their rent should be fixed at one-half of the rent value of their land; that they should be excused all service beyond the performance of the Police duties of their own villages, and that they should receive puttahs to this effect.

149. We presumed it to have been the intention of your Lordship in Council that the allowance of 18 per cent. on the net revenue assigned to the deposed and rejected Poligars of Chittoor should include the provision necessary for the support of the relations, dependents and servants of those Poligars, because the proportion exceeds that which is usually granted in such cases. We therefore concurred in the suggestion of Mr. Graeme, that the value of Amerum Kutpuddi lands held by Rajbundooloo or relations of the Poligars and continued to them, should be deducted from the proportion of the Revenues which had been promised to the Poligars.

150. We observed that the Collector had made no alteration in the mode of remunerating the services of the Villaga Sibbendy, and we thought no alterations should be made, neither did it appear to us expedient that the fees on the sheaf enjoyed by the Curnums or Reddies should be commuted, since the commutation of such minute receipts could not answer any useful purpose. We proposed therefore, with your Lordship's permission, to direct the Collector not to take any measures for that purpose.

151. In making the Settlement of the Chittoor Pollams, Mr. Graeme remarked "that he had paid every attention to the claims of the inhabitants in general, consistently with the fair dues of Government, and had endeavoured by conciliatory principles to instil into the heads of villages and into the Kutpuddi Peons, that attachment towards Government which the nature of the former system of management necessarily produced towards the Poligars." We trust Mr. Graeme will be successful in his endeavours, and that on the restoration of the Poligars, in the capacity of Zemindars, their influence over the Ryots will be no more than is necessary to enable them to realize their Revenue, whilst it is hoped that the inhabitants will have been taught by experience that they are not under the necessity of obeying the lawless dictates of their former chiefs, and that obedience to the Regulations of Government is as much a duty in the one as in the other.

152. The Collector had not been able to procure any authentic accounts of the collections from the Pollams of Chittoor in former years; it was satisfactory however to observe that, with the exception of certain heads which were erroneously entered in the accounts delivered to Mr. Stratton, the value of the Pollams according to those accounts, compared with their value by the accounts taken by Mr. Graeme did not essentially differ, for after deducting alienated land, the net Revenue as given by the former gentleman amounted to Star Pagodas 60,928-7-75, whilst after various adjustments stated by Mr. Graeme, the same amount he informed us might still be reckoned as the gross Sircar Revenue; the Settlement of the last year, owing to the abolition of various oppressive exactions and to the disturbed state of the Pollams fell short of this sum in Star Pagodas 16,953-5-74, but the Collector ventured to promise that a Revenue of Star Pagodas 60,000 will be realized this year if the season continue to be propitious.

153. We had the satisfaction to inform your Lordship in Council that the conduct of the Poligars of

Nargunti,
Bungari,
Toomba,
Kulloor, and
Poolcherla

since the assumption of their Pollams had been perfectly regular. We took this occasion of reminding your Lordship of the declared intention to reward the uniformly meritorious conduct of the Poligar of Goodipaut. Mr. Graeme stated that the grant of any village in the Chittoor Taluk to the annual value of not less than 200 Pagodas with a Sunnud from Government explanatory of the reasons of the grant would be the most acceptable mark of favor. We readily recommended to your Lordship in Council to comply with the suggestion of Mr. Graeme, and we observed that with your Lordship's permission, we should desire the Collector to point out the village which would be most acceptable to the Poligar.

154. The Collector again brought under our notice the allowances granted to the Poligars whose Pollams had been forfeited, and those granted to the Poligars whose Pollams are under temporary assumption; the former 18 per cent. of the Circar Revenue of their Pollams according to the statement furnished by Mr. Stratton had been granted, whilst to the latter 18 per cent. of the *net Revenue* was under the Proclamation considered to be allowed. We had already shewn that the value of the Pollams stated by Mr. Stratton was not materially incorrect, but we had at the same time shewn that the abolition of various items of taxation considered oppressive, the disturbed state of the Pollams and unfavorableness of the season had greatly reduced the Revenue of the last year. Under these circumstances, the Poligars who, by their conduct forfeited their right, are in the receipt of a greater allowance than those who have been considered less criminal. Mr. Graeme, for these and other considerations again proposed to fix the allowance of the last mentioned Poligars permanently to 40 per cent. upon the actual nett Revenue, to take date from the assumption of their Pollams. We observed that it was for your Lordship in Council to determine the degree of weight which might be due to the further arguments advanced in favor of the proposed measure, but that should it be finally rejected by your Lordship, we would recommend, in order to ameliorate the present condition of the Poligars in question, that their allowance should be increased to 18 per cent. on an estimated Revenue equal to Star Pagodas 60,000, the sum expected to be realized this year, and that this amount should be divided on the Pollams according to the corrected accounts of their value obtained; the allowances to Rajahbundoooloo to be deducted or not, as your Lordship in Council might determine.

155. The Collector took this occasion to bring forward claims which had been preferred to the Pollams of Pulloor and Paukall forfeited by rebellion and to Kulloor under assumption.

156. In the Proclamation by which the Pollams of Poolloor and Paukall are declared to be forfeited for ever, we did not observe any reservation; the claimant to the Poolloor Pollam does not however found his pretensions as heir to the dispossessed Poligar, but as being rightful Poligar in preference to the late incumbent. We know not how far your Lordship might consider it expedient to countenance the admission of any claims of this nature, or to declare the forfeiture absolute; in the former event, it appeared to us that the merits of this claim would be best determined by a Court of Justice, but in any event the claimant appeared to be entitled to subsistence out of the allowance of 18 per cent. granted to the late incumbent.

157. The dispossessed Poligar of Paukall in like manner as the dispossessed Poligar of Poolloor is declared to have been an usurper, but the pretensions of the present claimant are far more remote and more questionable than those of the claimant to the Pollam of Poolloor.

158. With regard to the claim preferred to the assumed Pollam of Kulloor, it seemed to us, that it should be left for the determination of a Court of Justice.

159. The Collector strongly recommended that the road commenced to be cut through the Pollams might be completed, and if the Pioneers who were withdrawn from that work could not be spared for this purpose, that he should be permitted to undertake it with such means as might be procurable; in many points of view we thought it desirable that this important work should be executed previous to the restoration of the Pollams. We therefore recommended a compliance with Mr. Graeme's suggestion.

160. The roads in the Baramahl and Balaghaut Districts have been greatly improved under the personal superintendence of Mr. Kelso, and several Choultries for the accommodation of travellers have been erected. We proposed to direct the attention of Mr. Graeme to these objects of essential advantage in facilitating a free communication between this and the Mysore country.

161. A balance of the Settlement of Fusly 1213 remained due to the amount of Star Pagodas 10,112-38-21, which Mr. Cockburn, the late Collector, in a note annexed to his Demand, Collection, and Balance accounts, recommended to be remitted. As Mr. Graeme concurred in this recommendation, and was of opinion that the failure of the crops of the land cultivated rendered the Ryots unable to pay the rents, we expressed a hope that your Lordship in Council would permit the Collector to relieve the Ryots from this demand.

162. We had the satisfaction to state to your Lordship in Council that the Survey of the Northern Division of Arcot was in such progress as to afford an expectation that the Settlement of the current year would be formed on it; though a correction of the errors and inequalities, to which a first Survey is liable, might not, we observed be completed earlier than in the ensuing Fusly.

163. Having explained that the system of money rents had been introduced in Fusly 1213, we had the honor to state that puttahs had been issued in that and the succeeding year as follows:—

	For Land Revenue.	For Soornadayem.	Total.
In Fusly 1213 ...	54,227	31,360	85,587
" 1214 ...	40,560	18,247	58,807

and that all taxes not coming under the denomination of Land Rent, Salt Revenue, Customs or Farms or Licences had either been abolished or lost sight of in the consolidation of the demand on the Ryot in a fixed Land Rent.

164. On the several subjects submitted to your Lordship in Council in the foregoing Report, we wait the communication of your Lordship's sentiments.

165. We have the satisfaction to state that the permanent Revenue assessed on the Western Zemindaries and on the several Estates comprising the Kistnagherry Division of the Baramahl has been punctually realized, and consequently that no attachment or sale of lands has taken place.

ZILLAH SALEM.

166. We stated to your Lordship in our last General Report that there was a balance of current Land Revenue outstanding on the 12th July of Star Pagodas 27,843-5-28, and that several Estates and portions of Estates had been attached, and would be sold in liquidation of the amount so soon as the Collector should have conformed to some material provisions of the Regulations to which his attention had been enjoined.

167. The number of entire Estates, and sub-divisions attached in the first instance was 50, but 29 only were advertised for sale, the rest having been released in consequence of the demands of Government having been discharged. Of the Estates advertised for sale, 21 were for the same reason restored to their respective proprietors in the interval between the date of the advertisement and the day of sale, and the eight remaining Estates enumerated in the margin were disposed of by public auction.

Poodoopelliam.
Sircanavalavundy.
Caurgoody.
Mabadavy.
Purteputty.
Padavadoo.
Samoodrum.
Kistnapuram.

168. The balance of the Jumma for Fusly 1214 now outstanding amounts to Star Pagodas 3,733, and is due by the defaulters whose Estates were sold, and whose property and persons have been held answerable for the amount conformably with the provisions of the law.

From Mr. Hargrave, in Cons.,
15th August.
Do. do. in Cons., 22nd
August.
To do. in Diary Cons., 26th
August.
From do. in Cons., 5th
September.
To do. in Diary Cons., 12th
September.
From do. in Cons., 23rd
September.
From do. 30th September.
To do. in Diary Cons.,
3rd October.
Advertisement, do. 3rd Octo-
ber.
From Mr. Hargrave, in Cons.,
21st October.
From do. in Cons., 21st Octo-
ber.
To do. in Diary Cons., 7th
November.
From do. in Cons., 28th
November.
To do. in Diary Cons., 5th
December.
From do. in Cons., 2nd Janu-
ary.
Advertisement, in Diary Cons.,
5th January.

169. We view the exertion of the Zemindars in general to per-
form their engagements as affording satisfactory evidence of the in-
creasing value annexed to the proprietary right in lands on the
terms of the Permanent Settlement, and if under the circumstance of
two very unfavorable seasons, the Jumma has not been completely
realized, we trust that a perusal of our correspondence with the
Collector will evince that every measure which the Regulations autho-
rize was put in force to obviate the defalcation.

170. Under date the 2nd November, your Lordship in Council was pleased to refer to us a
Petition which had been received through the Judge of this Zillah
from the Zemindar of Cusbah Salem, and to desire that we would
submit such information, relative to the subject of the Petition, as
we should be enabled to state, in order that your Lordship might determine the measures proper
to be adopted in consequence of the claim preferred by the Zemindar.

171. In reply to these orders, we informed your Lordship in Council that the case of the
Petitioner appeared in every respect to be correctly stated: the Per-
manent Settlement of the lands of Salem was calculated upon a
Jumma in which quit-rents on baazars, taxes on different classes of
inhabitants not cultivators, and items of Swaranadayem not actually derived from cultivation,
but which had been fixed by puttahs were included in the Jumma, and consequently the right of the
Zemindars to collect a Revenue from this source subject in the exercise of that right to the autho-
rity and control of the Zillah Courts could not justly be disputed.

172. As connected with this subject, we referred your Lordship to the 3rd paragraph of
our letter under date the 18th October last, in which we took occasion
to notice the several Districts wherein the permanent assessment had
been determined with reference to the advantage derivable by the Zemindars from rents or taxes
of the nature in question; but as the collection of these items is embarrassed by the terms of the
permanent cowles and the provisions of Section IV, Regulation XXV of 1802, and as it has been the
subject of discussion in the Court of Vizagapatam as in that of Salem, we propose, as your Lord-
ship is informed to suggest at an early period some measure for the removal of this difficulty and
for reconciling the law with the rights of the individuals concerned.

SOUTHERN DIVISION OF ARCOT.

173. Under date the 2nd September we had the honor of submitting to your Lordship
in Council the Report of Mr. Ravenshaw on the Settlement of the
Southern Division of Arcot for Fusly 1214, accompanied by the Jumma
and Kistbundy and the usual Statements.

174. In this Report Mr. Ravenshaw informed us that on his taking charge of the District
the formation of the Settlement had commenced; that the collections had been ordered to be
made as the crops were reaped, and that the Surveyors were employed in examining the state of
cultivation in order to check the accounts as given in by the Curnums that referring to the
advanced period of the year it would have been impossible to effect any change in the principles
of the assessment, and he thought it therefore more advisable to follow the mode established by
Lieutenant-Colonel Macleod; the Settlement of Fusly 1214 was consequently to be considered
as having been formed by the latter gentleman. Mr. Ravenshaw having in fact only con-
tinued to receive the Revenues in the manner that had been previously adopted by his predecessor.

175. The Jumma of the last year arising from every head of Land Revenue and from other
items not coming under this description was, as shown in the following Statement:—

	Extent of land cultivated in Fusly 1214.		Rent.		Total	
	Cawnies	A.	Star Pagodas	F. C.	Star Pagodas	F. C.
Punjab cultivation ...	1,71,855	15½	2,24,427	40 24		
Nunjah do... ..	33,043	7½	1,62,395	17 63		
Garden do... ..	5,129	8	29,110	33 42		
Total...	2,10,028	15	4,15,934	1 49		
Sundry articles exclusive of Land Rent ...			19,794	4 5		
Add. Enam Land Rent...			28,228	25 72		
			Total Rent...		4,63,956	31.46
Deduct Sosuntrums Terpaday and Enams, &c., &c...					95,124	15 76
			Remaining to Circar .		3,68,832	15 50
Hill Revenue...			738	5 57		
Fruit Gardens or Plantations ...			1,913	30 47		
Rent of Shotriam villages ...			5,070	3 5		
Dehaut Enams. ...			7,962	40 56		
Cavelly and Mokasah. ...			13,088	2 66		
					28,767	37 71
			Grand Total Land Rent...		3,97,600	8 41
			Farms and Licenses...		12,661	18 21
			Grand Total or Settlement for Fusly 1214...		4,10,261	26 62

176 * The Land Revenue of Fusly 1213 was Star Pagodas 6,76,276-16-10, the decrease therefore of the last year's Settlement was Star Pagodas 2,78,676-7-40; this the Collector attributed to the failure of the periodical rains, and the false accounts of waste given in by the Carnumps.

177. In our letter under date the 29th June last, we stated to your Lordship the height to which depredations on the public Revenue had been committed in this District, and noticed the result of investigations into concealed Revenue as far as they had then been carried. The Collector in his Report on the Settlement stated his opinion that the total amount which ought to be added to the ~~Jumma of the year~~ on this account could not be less than Pagodas 1,10,000; this would ~~reduce~~ the decrease above stated to Star Pagodas 1,68,676-7-49 being the loss to Revenue from the unfavourableness of the season; the Beriz of all the land ploughed was calculated at Pagodas 6,32,631, being only Star Pagodas 43,649 below the Revenue of Fusly 1213, and Mr. Ravenshaw was of opinion that under circumstances more advantageous to cultivation the receipts of the year would have considerably exceeded those of the preceding Fusly.

178. The Aumani Revenue was not included in the foregoing Statement ; as however the Collector had stated the estimated amount, we compared in that hereunder transcribed, the several heads constituting the expected total Revenue of the year with those of the preceding Fusly premising that the actual receipts would vary from the Estimates, though probably in not considerable degree.

Heads of Revenue.	Fusly 1213.		Fusly 1214.		Increase in the latter year.		Decrease in the latter year.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
<i>Rented Revenue.</i>								
Land Rent	6,76,276	16 10	3,97,600	8 41	...	...	2,78,676	7 49
Farms and Licenses	11,399	3 9	12,661	18 21	1,982	30 38	720	15 26
<i>Estimated Revenue.</i>								
Salt	2,972	40 36	2,331	21 39	...	...	611	18 77
Sayer or Town duties	24,771	11 57	27,499	29 34	2,728	0 0	...	...
Farms and Licenses in Aumani	...	...	447	16 0	447	0 0	...	...
Amount of concealed Revenue expected to be recovered	...	...	80,000	0 0	80,000	0 0	...	...
Total Revenue including head	7,15,419	26 32	5,20,540	25 55	85,157	31 38	2,80,937	41 72
					Deduct Increase...		85,157	31 38
					Actual Decrease...		1,94,880	11 34

179. This large decrease arose from circumstances which no exertions of the Officers of Government could have controlled, but as they were mostly of a temporary nature, we trusted they would not be found to have materially affected the permanent resources of the Province, which we continued of opinion were capable of great improvement.

180. Your Lordship's orders respecting the revision of the various taxes collected in the Provinces under this Presidency exclusive of the Revenue immediately derived from the produce of the land were transmitted among others to the Collector in the Southern Division of Arcot, and to facilitate the attainment of the information required, we directed him to state distinctly the progress which

had been made in the Survey of the Lands and commutation of the produce for a fixed money rent; in the issue of pottahs to the individuals holding lands, and lastly in the abolition of the numerous and vexatious taxes levied upon the Ryots or others, of which we directed him to furnish correct lists, noticing such as had been discontinued, shewing in a separate Statement the items included in the Settlement of the year or in the collections which did not come under the general heads of Revenue, and giving his opinion on the expediency of continuing or abolishing the whole or any part of them. For the Collector's answer to these points we requested reference to his letter, and confined our remarks to the information required by your Lordship respecting the various taxes contained in the Statements Nos. 1 and 2 forwarded by Mr. Ravenshaw in obedience to our orders:

No. Enclosure in Mr Ravenshaw's letter, to Comr., 6th August.

181. Various items of ready money collections in the last Fusly independently of the Land Rent were enumerated in the Statement by which it appeared that Star Pagodas ... 1,17,600 29 25

Arising from various heads and consisting principally of Russooms and Nuzzers had been consolidated with the land rent, that	 1,125 40 63
--	--------------------

Had been abolished, that	...	...	..	...	...	61 31 50
--------------------------	-----	-----	----	-----	-----	----------

Had been collected on account of Pagodas, &c, and paid to those establishments, and that 18,435 16 45

Consisting of different descriptions of taxes had been included in the head of ready money Collections and Licenses ; the whole amount of these several items was 1,37,223 28 23

182. In the items abolished were included four articles, viz, the Cawal, Talliar and Toty Adi Catchi, and Volúe Patchey Nuzzers, which appeared to us to have been collected for the maintenance of a Village-Police; we proposed therefore to call the Collector to state whether this were the case, and if so, to explain the reasons of their being abolished.

183. Among the several heads of ready money collections was included the tax on trees amounting to Star Pagodas 8,794-42-45, which Mr. Ravenshaw stated to be so high and unequal, being collected indiscriminately on productive and unproductive trees, that the Ryots could only obtain a share of produce by giving in false accounts of their numbers, and he accordingly proposed that the taxes on the superior descriptions of trees should be reduced, and on those included under the head of sundry of inferior value, altogether abolished. It occurred to us however that if the inhabitants were allowed to receive the whole produce of the latter, the assessment on the rest would probably be no longer felt as burthensome, since the average demand on the village under the head of "free tax" would thereby be considerably reduced, and we informed your Lordship that we should call the attention of the Collector to this remark, directing him, if he should consider the proposed relief inadequate to state the reductions, he would recommend being made on the rates paid by the several sorts of trees from which he proposed the tax should be demanded.

184. This Statement shewed the several items of ready money collections carried to the heads of Farms and Licenses, &c., &c., recommended to be continued, and those Mr. Ravenshaw proposed to abolish; the amount of the former was Star Pagodas 2,419-14-64, and of the latter Star Pagodas 43,577-22-8; we thought it necessary to notice the items only which were recommended to be abolished referring for particulars to the Statement itself.

135. No. 1 Nir Culi and Jodigi Star Pagodas 420-37-69, the former an annual payment made to the Circar by persons holding Enams, for permission to water their lands, the latter an extra assessment on the Ryots cultivating such lands, who generally receive a larger share of the produce than is given by the Circar; provided the Enamdars held their lands under legal titles, their right to the use of water, we observed, must virtually be included in their grants, as without this right, the mere possession of land would be of no benefit, the Nir Culi therefore we were of opinion should be abolished, as should also the Jodigi as the Enamdars, while they hold their Enams must be allowed to make what terms they are able with their inferior cultivators in which their own interest would be a better guide than any control exercised by Government.

136. From Nos. 2 to No. 13, Star Pagodas 199-9-40, these items included taxes of various descriptions, which as many must be vexatious to the people, and none were very productive, we recommended to be abolished.

137. No. 14 extra Terva on Betel and Sugar Gardens, Star Pagodas 1,712-16-55; Government in their Minutes on Mr. Garrow's Settlement of Fusly 1212 remarked on the impropriety of continuing the former mode of assessment on gardens, by collecting a tax on the products, and directed that it should be regulated according to the nature of the soil and the comparative advantages of situation. Orders conformable to these directions were transmitted to the Collector, but it appeared that they had not yet been carried into effect; the Collector stated that this mode of taxation would be introduced in the present Fusly.

138. No. 15 Russooms consolidated with the Land Rent Star Pagodas 20,642-19-26 in the Minutes above-mentioned; Government approved the suggestion of the Collector for relinquishing to the inhabitants the portion of the Russooms originally granted to individuals, and afterwards incorporated with the land rent, which, on the introduction of money rents had been contributed from their share, the intention of Government in this respect had not yet been accomplished, and the Collector therefore proposed to reduce the rents on lands over-assessed, so that the total reduction should be within the aggregate of those Russooms; it did not appear to us that there was any natural connection between the amount of the resumed Russooms and the over-assessment of the country; on the contrary, we observed it might frequently so happen that they were demanded from villages paying comparatively a much higher Revenue than others, where these exactions were not made. We were therefore of opinion that they should be altogether abolished and the general assessment equalized by raising it where it would with propriety admit of increase, and reducing it where the Circar demand might be higher than the cultivator, with expectations of reasonable profit could afford to discharge.

139. No. 16 consisted of sundry imposts, which though unconnected with the land rent had been consolidated with it, and amounted to Pagodas 20,602-28-5; these being improper deductions from the share of the inhabitants, ought we observed, with a view of equalizing the demand on them to be abolished, their warum, we remarked, would thereby, be virtually increased and they would be better able both to discharge the Circar Revenue and to improve the cultivation of these lands.

140. Mr. Ravenshaw recommended that when the average assessment of the nunja lands in a village might exceed 5 Pagodas per cawney it should be reduced to that sum, giving the cultivator according to his calculation Star Pagodas 24-44-57 per cent. of the value of the gross produce; the rate suggested by Major Macleod, 6 Pagodas per cawney in addition to the money collections referred to in the preceding paragraphs (amounting to 22 per cent.) proposed to be abolished, would he observed, raise the assessment to 90 per cent of the produce, leaving the Ryot scarcely more than sufficient for the charge of cultivation. The assessment on punja he proposed, should, when it exceeded 2 Pagodas be reduced as an average to that sum per cawney leaving Pagodas 31-11-0 per cent. to the Ryot.

191. On these propositions we remarked that perfect equality of assessment on the different talooks of a division, in relation to soil, season, situation and condition of the inhabitants was unattainable that to reduce inequalities had been the unvarying principle of our Revenue administration, and that we had the satisfaction to know that the share generally allowed to the cultivator had been so liberal that slight differences in particular cases had not affected his comfort.

192. That oppressive inequalities obtained in the Southern Division of Arcot could not however admit of doubt: they originated in the pernicious system pursued by the late Mahomedan administration, whose officers found the surest means of obtaining public character and official security to consist in the largest Revenue they could extort from an oppressed peasantry, and succeeding in this respect they were allowed (especially during the latter years of that Government) to exercise a latitude entirely unrestrained in the gratification of their private favour, their secret enmity and their personal aggrandizement.

From Mr. Garrow, 12th July, in Cons., 16th July 1803.

Paras. 174 to 178, Paras. 187, 108 and 114. From Major Macleod, 31st July, in Cons., 20th August 1804.

Paras. 10, 16, 17 and 35; also Paras. 42 to 43. From Mr. Ravenshaw, 8th July, in Cons., 8th August 1805.

Paras. 11 to 15; also 20, 25 and 28.

	Highest per cawney.	Lowest.	Average.
	P. F. C.	P. F. C.	P. F. C.
Nunjah.	14 33 60	0 25 25	4 8 43
Punjah.	4 5 50	0 7 53	1 16 54
Baghat.	25 0 0	1 25 25	8 8 53

193. Those inequalities had been brought to our notice by three successive Collectors as might be seen on reference to the letters and the abstract noted in the margin, yet the average assessment on the land was not unreasonably high; we did not think it necessary, therefore, to enter on any detail of explanation upon the inequalities exhibited in Statements Nos. 3 and 4 transmitted by Mr. Ravenshaw, especially as the measure we proceeded to recommend would, we observed, for the present reduce those inequalities which the Survey would enable us wholly to remove.

194. In our review of the management of the Province for Fusly 1213 when treating on this subject, we observed to your Lordship in Council, "that a correct assessment could be ascertained only by a Survey of the lands, and a valuation of them according to the different descriptions of soil," and we recommended that no temporary alteration in the assessments should be attempted, until the general Survey were completely carried into effect.

195. Our further experience, however of the depressed state of this Division convinced us that immediate and effectual relief was indispensable; not only had the improvement of its agriculture for a long series of years been entirely neglected by the apathy and indifference of an improvident, indolent Government; its resources dangerously impoverished by the extortion and rapacity of adventuring farmers, but in the two last seasons, the greater portion of its arable soil was rendered almost barren by the failure of the periodical rains; superadded to these unfavorable circumstances, the several changes of the local authority since it came under our Government had prevented its benefiting materially by any systematic plan of sound and judicious policy; its assessment was confessedly high, a spirit of discontent and emigration predominated, and the Survey had not yet commenced. In this state of things to postpone an alleviation of the assessment until it could be made on equitable and general principles, might be subversive of the permanent interests of the country, and to delay the succour which the husbandman required, in order to afford it at a future period, more exactly proportioned to his exigencies, would be protracting his sufferings until perhaps it might be too late to relieve them.

196. We therefore recommended to your Lordship's consideration the immediate modification of the assessments proposed by the Collector, and we also requested your Lordship's early sanction to the Survey Establishment proposed in our letter of the 24th September 1804, in order that this most essential work might forthwith proceed with vigour and effect.

197. The subversion of the oppressive influence and power of the head inhabitants, the establishment of a money settlement with the cultivating Ryots consolidating the various assessments, abolishing Russums and Nuzzers and lighting and equalizing the assessment in the manner above recommended, would, we were persuaded, if sanctioned by your Lordship, have a happy effect in restoring the energies of the country; reviving the industry of the people, and ultimately improving the Revenues of Government.

198. The orders of your Lordship in Council on the subject of the foregoing address were communicated by a letter from the Secretary to Government under date the 9th October, in which we were informed that it was with infinite regret that your Lordship had found from the Report of the Collector, confirmed by our concurring opinion and recommendation, that the inhabitants of this Province had been from their first transfer to the authority of the Company, exposed, with very little relief to all the severity and oppression which existed under their former Sovereign.

199. Upon a reference to Statements Nos. 3 and 4 which accompanied the Collector's Report, it appeared to your Lordship that the share of the produce taken by the Circar had been excessive beyond all measure, and your Lordship hoped beyond all example in any other part of the Company's Territories.

200. The miseries which the inhabitants of the Southern Division of Arcot had suffered, in a peculiar degree from the effects of adverse seasons, excessive assessment and mismanagement appeared to your Lordship in Council to require that immediate measures should be adopted for their alleviation, and your Lordship in Council saw with satisfaction that the earliest recommendations of the Collector had been directed to the abolition of those heads of assessment, of which some had arisen in extortion, and undue exactions only, and others in the remorseless rapacity which devoured every source of emolument, however trivial, and however vexatious the collection. Your Lordship in Council observed with pleasure the humane and wise principles which had guided the conduct of the Collector, upon the discovery of the difficulties and distress of the Districts under his charge, your Lordship was satisfied that the same interest in the well being and satisfaction of the inhabitants, and the same zealous attention to the rights of the Circar which appeared upon all the Reports of this gentleman during his administration of the Southern Division of Canara, would be extended with equal effect and ultimate success to the Southern Division of Arcot.

201. Your Lordship informed us that you were much gratified by the ready support which had been afforded by the Board of Revenue to these measures of relief, and was pleased to remark that our letter appeared to have been dictated by a just regard for the character of the Government, and by feelings of wise and benevolent consideration for an immense population subject to our immediate superintendence. Your Lordship trusted that this District would receive the benefit of our particular care and attention, and that every measure would be adopted which might tend to place it in that state of prosperity, to which the Court of Directors had so often expressed their hope, the condition of their subjects in this country might attain.

202. Your Lordship in Council approved entirely of the abolition of the various items of ready money collections proposed by the Collector, and recommended by us. To which number your Lordship was pleased to add the honey and wax rent; the amount of which your Lordship observed was trifling, and no object to Government.

203. Your Lordship informed us that the tax on trees ought in your Lordship's opinion to be taken off; and land occupied by topes of fruit trees assessed with a light rent; that single trees, and those of the description denominated "sundry trees" ought to be entirely exempt from assessment. Your Lordship desired that instructions might be issued to the Collector in the Southern Division of Arcot for carrying these intentions into effect.

204. Your Lordship observed that we had stated no particular opinion on the subject of the share of the produce to be given to the Ryot, which Mr. Ravenshaw had proposed to fix at 25 per cent per nunjah and at 31 per cent for punjah, while, at the same time, he gave it as his opinion that 50 per cent. was the rate to which the Ryot was entitled.

205. Your Lordship in Council was not aware of any adequate reason for stopping short of the necessary relief, and withholding from the inhabitants of the Southern Division of Arcot, in their peculiar distress, that share of the produce which was established by custom in all other parts of our Territories, which, under the existence of no hardship or distress, was not considered as more than sufficient to afford them the means of increasing the cultivation; the only true criterion of the prosperity of the country; the only source from which your Lordship in Council ever wished to see an increase of the Land Revenues.

206. It appeared to your Lordship unwise to delay for a moment the full accomplishment of that assistance which custom and humanity demanded for the inhabitants; and which good policy required for the interest of the Company. Your Lordship in Council accordingly desired that instructions might be transmitted to Mr. Ravenshaw to form his settlement for the current Fusly upon the principle of an equal division of the crop between the Government and the Ryot.

207. Your Lordship in Council confirmed the Settlement of the Revenues of the Southern Division of Arcot for the expired Fusly 1214 at Star Pagodas 4,10,261-26-62 being a decrease on the amount of the preceding year's Revenue of Star Pagodas 2,76,676-7-49.

208. The institution of a Survey of the lands in the Southern Division of Arcot having been authorized by the orders of Government on the Settlement of Fusly 1212, your Lordship in Council expected that considerable progress would have been made in the accomplishment of that work; and it was therefore with regret your Lordship in Council observed that it had not been commenced; your Lordship in Council desired that instructions might be issued to Mr. Ravenshaw to institute Survey with the least possible delay; and your Lordship was pleased to authorize the expenditure estimated to be necessary on this account.

To Mr. Ravenshaw, in Diary
Cons., 18th November.
From do. in Cons., 2nd January.
From do. in Cons., 2nd do.
To do. in Diary Cons., 27th January.

209. The orders of your Lordship in Council were duly communicated to the Collector, with such supplementary instructions as appeared to be necessary, and regarding which we request your Lordship's reference to the correspondence entered in the margin.

210. The subject of the charges brought by one Sashagherry Row against the public servants employed under the three last Collectors in the Southern Division of Arcot will be found in a subsequent part of this Report.

211. In a letter from Mr. Ravenshaw under date the 10th June last, we were informed that among the memoranda left by his predecessor, was one which mentioned his having received a letter from the Honourable Major General Wellesley, recommending him to procure the village of Vipery in the Tindevanam Talook, to be granted in Shotriam tenure to Burrah Khan, a Subadar who was disabled on service, and had five relations killed in the Battle of Assaye.

212. Mr. Ravenshaw furnished a Statement of the value of the village, the beriz of which after all deductions amounted for the Fusly 1214 to Star Pagodas 28-11-71 only. The beriz of Fusly 1213 was about 60 Star Pagodas exclusive of deductions, and the Collector recommended that the Shotriam rent should be fixed at 30 Star Pagodas per annum.

213. Your Lordship in reply to our letter on the subject expressed your regret that the services and misfortunes of the family of Burrah Khan were not brought under consideration previously to the departure of Major General the Honourable Sir Arthur Wellesley from India, but, as his application for the village of Vipery in Shotriam tenure appeared to have been supported by the recommendation of that Officer, your Lordship was pleased to confer the village on Burrah Khan at the annual rent of Star Pagodas 80.

214. The following charges have been submitted by the Principal Collector of this Division subsequently to the date of our last Report.

Disbursements.

From Mr. Ravenshaw, in Cons., 15th June. Statement of Charges, Diary Cons., 7th November. From Government, in Cons., 2nd January. To Mr. Ravenshaw, in Diary Cons., 6th January 1806.

Advances for cultivation in the Current Fusly 1215, sanctioned by Government under date 8th November. ... 35,000 0 0

From Mr. Ravenshaw, in Cons., 2nd September. Statement of Charges, Diary Cons., 7th November. From Government, in Cons., 2nd January. To Mr. Ravenshaw, in Diary Cons., 6th January 1806.

Charge incurred for the purchase of Stationery, sanctioned by Government under date 8th November. ... 122 21 40

From Mr. Ravenshaw, in Cons., 21st October. Statement of Charges, Diary Cons., 7th November. From Government, in Cons., 2nd January. To Mr. Ravenshaw, in Diary Cons., 6th January 1806.

Charges purchase and storing of paddy, sanctioned by Government under date 8th November... 7,541 8 0

From Mr. Ravenshaw, in Cons., 15th June. To do., Diary Cons., 24th June. From do. in Cons., 15th July. To do. Diary Cons., 29th July. From do. in Cons., 7th October. Statement of Charges in Diary Cons., 20th January 1806.

Charge repairing and erecting Cutcherries, &c., submitted for the sanction of Government under date 16th instant ... 2,705 0 0

From Mr. Ravenshaw, in Cons., 2nd December. Statement of Charges, Diary Cons., 20th January 1806.

Charges collection of the Town duties, &c. at Vellore, submitted for the sanction of Government under date 16th instant ... 162 24 34

From Mr. Ravenshaw, in Cons., 9th December. Statement of Charges, in Diary Cons., 20th January 1806.

Charge incurred in the reception of Sancarachary Gooroo to His Highness the Peshwa, submitted for the sanction of Government under date 16th January. ... 61 20 55

From Lieutenant Warren, in Cons., 8th August. Statement of Charges, Diary Cons., 7th November. From Government, in Cons., 2nd January. To Lieutenant Warren, in Diary Cons., 6th January 1806.

Charges equipping two Surveyors for Service to the Southern Division of Arcot, sanctioned by Government under date 8th November ... 91 6 20

CUDDALORE AND PONDICHERRY.

215. The following is an Abstract of the Jumna of Cuddalore and Pondicherry for Fusly 1214:—

	Land Revenue.			Farms and Licenses.			Sayer.			Salt.			Total.		
<i>Cuddalore.</i>	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. P.	F.	C.	S. Pags.	F.	C.
Permanent ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rented ...	12,412	7	30	388	0	0	...	...	...	...	...	...	12,800	7	30
Aumani ...	...	...	...	3,649	15	62	13,950	6	78	237	8	12	17,836	30	72
Foreign Settlement of Pondicherry rented...	7,268	17	61	7,603	0	0	7,603	0	0	...	...	...	14,871	17	61
Aumani...	...	...	...	119	10	5	13,824	34	66	...	...	...	13,946	2	71
Total Star Pagodas...	19,680	25	11	11,759	25	67	27,774	41	64	3237	8	12	59,452	16	74

216. The collections to the end of the Fusly amounted to Star Pagodas 57,760-26-41, leaving a balance of Star Pagodas 1,691-32-33, which was reduced on the 31st December to Star Pagodas 1,047-14-66.

217. The following charges have been submitted by the Collector of this Division subsequent to the date of our last Report.

Disbursements.

From Mr. Fallofield, in Cons., 30th October. To do. in Diary Cons., 21st October. From do. in Cons., 28th November. To do. in Diary Cons., 20th January.

Charge for a small quantity of Stationery purchased, sanctioned by Government under date 19th October... 10 34 20

Charges for a further quantity of Stationery purchased, sanctioned by the Board under date 18th instant ... 7 19 0

TANJORE AND TRICHINOPOLY.

218. Our Proceedings on the Settlement formed by Mr. Wallace for the Province of Tanjore and on that formed by Mr. Kinloch for the Province of Trichinopoly for Fusly 1214 were detailed in our last General Report, and under date the 5th November, we had the honor to submit to your Lordship in Council a Report from the Principal Collector Mr. Wallace, on the result of the examination which, in our address on the subject of the Settlement of Trichinopoly, we informed your Lordship should be instituted for the purpose of ascertaining the extent to which there might exist fair claims to remission from the amount of the Settlement for that Province.

219. We prepared the following Abstract Statement as affording a concise view of the proposed remission and of the items composing it.—

Abstract	High Districts.			Low Districts.			Total of each Item.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Tarishee, or uncultivated lands included in the Settlement ...	5,399	1	24	13,228	17	65	18,627	19	9
Shavee or partially productive cultivated lands ...	20,352	41	38	9,283	8	75	29,636	8	33
Swarnadayum ...	743	29	41	...	...	...	743	29	41
Decreased produce ...	839	18	60	1,949	20	24	2,788	39	4
Excess of produce above the standard amount ...	...	...	...	1,229	23	14	1,229	23	14
Teerva increase ...	...	...	...	170	...	...	170	...	...
Grand Total...	27,335	7	3	25,860	28	18	53,195	35	21

220. Much as we approved the care and caution with which we were informed that the investigation had been conducted, as well as the distinct manner in which the result was submitted, it was obvious that accuracy in the foregoing Statement was rather to be promised than relied upon, since independently of the errors and abuses to which similar investigations are known to be liable from misrepresentation, intrigue and fabricated accounts, we were told by the Collector that "to ascertain by local inspection the truth of the accounts was impossible, the lands having been ploughed up in most cases where the crops had failed, as well as where they had produced, and when this was not the case, so long a period had elapsed that all investigation of the kind have been fruitless," and we observed that in the Mahals of Torriore and Settycolum, the humane intentions of Government had been abused to the extent of demanding a remission on cawnies 17,891, while the Collector found the claimants entitled to a remission on Cawnies 442 only, in addition to that which had previously been allowed by Mr. Kinloch.

221. Proceeding therefore rather on the premised ground above stated, and on the supposition that the inhabitants were unable to pay the balance due from causes arising as well out of their own misconduct as from unfavourable seasons, we proceeded to examine the several heads of remission proposed by the Collector.

222. The assessment on the Tarishee or lands uncultivated, we considered it to be highly reasonable to remit; these lands were included in the Settlement when the calamitous effects of the drought could not be foreseen, and they had been cultivated the preceding year; they constituted the first item of Star Pagodas 18,267-19-9, the accounts of a portion of this amount were still undergoing a revision by Mr. Young, but as the necessity of the remission was stated by Mr. Wallace, we recommended that this amount, subject to any alteration which further investigation might render expedient should be written off.

223. Although in strict justice the Ryots could have no claim to remission on lands cultivated, proving more or less unproductive, because had the season been more than commonly fruitful, the advantage would have been exclusively their own, yet for the reasons urged by the Collector, we recommended that the assessment on these lands should also be relinquished to the amount of Pagodas 29,636-8-33.

224. We observed that if your Lordship should acquiesce in the proposed relinquishment of the latter sum, we should direct the Collector who appeared very properly aware of the disposition of the inhabitants to plead in future the precedent of this indulgence to take the proper means to prevent such a perversion of the humanity of Government.

225. The particulars of the proposed remission under the head of Swarnadayam were explained in a separate Statement; it amounted to Pagodas 743, for the remission of which, the Collector's reasons appeared unobjectionable.

226. Of the sum of Pagodas 839-18-60 under the head of "decreased produce" in the High Districts, part was claimed, and the Collector thought justly by Ryots who rent the Mailwarum of the villages which belonged to a deposed Poligar, and the remainder was the value of the produce of five villages watered by tanks, which amounting to no more than what would have been the proper share of the Ryots in an ordinary season, he recommended on account of their extreme poverty should be relinquished to them.

227. With regard to the claim to remission on account of "decreased produce" in the low Districts Pagodas 1,949-20-21, the Collector recommended that the amount should be considered as a balance to be collected, according to the means of the several persons owing it, and that this if allowed should be explained to be a special indulgence, since the Settlement of these lands was formed upon a fixed and equitable basis, a grain standard deduced from an average produce of five years, and the Government share of one-half commuted for a money payment at rates regulated by local circumstances, and everywhere highly favorable to the inhabitants.

228. The next item Pagodas 1,229-23-14 was the value of produce surplus to the grain standard, from which Mr. Kinloch had been induced in a few instances to depart. There could be no question as to the propriety of granting this remission under the explanation afforded by the Collector. The last item of Pagodas 170 on account of excessive teerwa required no particular observation.

229. Inclusive of the sum of Pagodas 1,949-20-24 noticed in Para. 227, the total remission requiring your Lordship's sanction amounted to Pagodas 53,195-35-21, being 10½ per cent. on the Settlement formed by the late Acting Collector. On a further revision of the accounts, Mr. Wallace expected that this total might be reduced in the sum of about 4,000 Pagodas.

	S.	P.	F.	C.
Balance on the 12th July 1805...	108,299	15	42	
Remission recommended.	53,195	35	21	
Balance.	55,103	22	21	

230. Mr. Wallace had been induced for reasons which he stated and which appeared to be satisfactory to suspend until the end of October, the collection of the residue of the Jumma of Fusly 1214 amounting to Star Pagodas 55,103-22-21.

231. Your Lordship in Council had deemed it expedient to defer the consideration of the Settlements of Tanjore and Trichinopoly until the receipt of the foregoing Report on the remissions necessary to be allowed in the latter District, when we were informed by your Lordship in Council, that as the result of this enquiry had been a recommendation that the sum of Star Pagodas 53,195-51-21 should be relinquished of the original Settlement of Star Pagodas 5,59,447-2-15, your Lordship would consider the remaining sum of Star Pagodas 5,06,251-11-74 to be the Land Revenue of the Trichinopoly District for Fusly 1214.

232. The other items of Revenue estimated at Star Pagodas 52,262-38-12 appeared to your Lordship to require no remark.

233. Your Lordship in Council approved the conduct of the Principal Collector in suspending the demand of the latter kists of the Revenue of Trichinopoly which had fallen in arrear under the influence of an adverse season; it having been explained by the Principal Collector that the amount could not be realized at present without impeding the cultivation and diminishing the Revenues of the current year.

234. Your Lordship in Council did not consider it to be necessary at so late a period to go into a consideration of the principles of the Settlement of Trichinopoly for Fusly 1214, but your Lordship trusted that the relief proposed by the Collector to be given to the inhabitants, who had suffered from the late unfavourable season had been sufficient to enable them not only to keep up the cultivation of the current Fusly to the extent of former years, but also to extend it.

235. Your Lordship in Council expressed much satisfaction in observing the industry and success with which the Principal Collectors in Tanjore and Trichinopoly had pursued, and accomplished the object of introducing money rents into the extensive and fertile Province of Tanjore.

236. In appreciating the merits of Mr. Wallace's Settlement, your Lordship in Council was prepared to make allowance for the period of the year at which that gentleman received charge of the Province of Tanjore, and your Lordship considered the amount of the Settlement to be under all circumstances satisfactory, your Lordship in Council therefore confirmed the Settlement of Tanjore and of the European Possessions inclusive of the estimated items of Revenue for Fusly 1214 at Star Pagodas 10,37,786.

237. Your Lordship in Council concurred with us in the satisfaction we had expressed at this result of the first year of the introduction of money rents in Tanjore under the counteraction of an unfavourable season, and your Lordship doubted not that this improved system would continue to operate with increasing benefit.

238. With regard to the shares for the different descriptions of soil in proportion to their means of irrigation and relative fertility which did not appear to have been sufficiently observed by Mr. Wallace, your Lordship in Council desired that we would recall the attention of that gentleman to the orders which had been issued by Government on the subject, and that we would direct him to regulate his settlement for the current Fusly by those rates, unless he should adduce satisfactory reasons for again altering them.

239. The assessment on garden lands having been regulated in conformity to the existing orders of Government received your Lordship's sanction for the expired Fusly, but your Lordship in Council was desirous that the assessment should be revised with a view to its amelioration.

240. Your Lordship remarked that a system of taxation which augments the assessment on the land, not in proportion to its productive powers, but according to the description of produce raised upon it, affords no encouragement to agricultural speculation, but on the contrary that its evident tendency is to repress the culture of every other productions than those immediately necessary to the subsistence of the population. It is in fact, your Lordship observed the reverse of a productive principle, and although it might have received the sanction of time and immemorial custom, your Lordship in Council considered it to be radically defective, and to have originated in that desire which appears to have actuated the Indian Governments of exacting the highest possible Revenue under existing circumstances without adverting to the future operation of such a system in the industry of the country.

241. It would, in the opinion of the Governor in Council be more conformable to the principles of justice, as well as expedient for the promotion of the public welfare, that the assessment on all lands should be equalized with reference to their comparative fertility and means of irrigation. If it should be found that any particular production could afford a higher Revenue than others to the State your Lordship observed that the means would not be wanting to obtain that Revenue on the consumption of the article, but your Lordship in Council was decidedly of opinion that agricultural industry should not be discouraged by a direct heavy tax upon the land.

242. The same reasoning was applicable in the opinion of your Lordship to lands planted with trees. It was upon this principle that the orders of your Lordship respecting this tax in the Southern Division of Arcot were founded, and it was your Lordship's desire that they should be extended to Tanjore.

243. Your Lordship in Council entirely concurred in our recommendation for the relinquishment of the Naut Selavoo, and desired that the tax thereon might accordingly be abolished.

To Mr. Wallace, in Diary
Cons., 6th January 1806.
From do. in Cons., 16th
January.
Do. do. in Cons., 3rd October
1805.
To do. in Diary Cons., 20th
January.

244. We recommended to the Principal Collector the orders of your Lordship in Council, and the correspondence entered in the margin has subsequently passed to which we request your Lordship's reference.

Petition of Chintamony Sessa
Row, in Cons., 12th September.
To the Chief Secretary to
Government, in Diary Cons.,
16th September.

245. Under date the 13th September, we had the honor to forward to your Lordship in Council the Duplicate of a representation to your Lordship's address from one Chintamony Row, styling himself late Aumeen of Trichinopoly.

246. This paper which, as stated by Chintamony Sessa Row, was referred to us by order of your Lordship, charged the Peshcar, Cashkeeper, Interpreter, and other public servants of Mr. Wallace with corruption and abuse of trust during the period of that gentleman's personal management in the District of Trichinopoly, the sum total of undue receipts which Sessa Row pledged himself not only to prove but to recover was (700,000) seven lacs of Rupees.

247. Having summoned Sessa Row before us, he repeated in the most confident manner the assertions contained in his representation, and declared his readiness to submit to any punishment which it might be the pleasure of Government to inflict in case he should fail of bringing to proof his several allegations. We begged leave therefore to submit for your Lordship's decision the propriety of ordering an enquiry to be set on foot and the mode in which it should be conducted.

248. We were informed in reply, that your Lordship in Council had deemed it expedient to appoint a Committee for the purpose of investigating the extent of the embezzlement alleged to have been practised by the Native servants employed in the administration of the Revenues of Trichinopoly, and that your Lordship had been pleased to nominate Mr. D. Crawford and Mr. T. W. Ellis to constitute that Committee.

249. We received at the same time a copy of the instructions which had been furnished to the Committee, of whose proceedings however we have as yet had no information. The subject of some further allegations of the same nature we shall have occasion to notice in a subsequent part of this Report, to which your Lordship's reference is requested.

250. In compliance with your Lordship's directions conveyed in a letter from the Chief Secretary under date the 30th December 1804, we gave orders to the Principal Collector in Tanjore for transferring to the Rajah's Minister Dettagee Appah, the lands of certain villages in which he has a Merassee right to be granted to him on Shotrium tenure, in exchange for other lands held by him on the same tenure under a grant from the present Rajah. We lately had the honor to report to your Lordship that this arrangement had been carried into effect.

251. We likewise had the honor to report to your Lordship that, conformably with the orders communicated in a letter from the Secretary to Government under date the 15th June last, the lands of four villages granted by your Lordship as an Enam to a Chuttrum lately erected by the Rajah of Tanjore, had been transferred to the charge of His Excellency.

252. We had the honor to state in our last General Report, that of the embezzlements committed by the public servants on the Revenues of Tanjore during the administration of Mr. Harris, the proportion recovered up to the 30th June amounted to Star Pagodas 1,15,919-15-79. From that period to the 30th November last, the further sum of Star Pagodas 3,523-23-21 has been realized, making the total amount of recovered embezzlements Star Pagodas 1,19,442-39-20.

253. The following charge has been submitted by the Principal Collectors of Tanjore and Trichinopoly since the date of our last Report

Disbursements.
Petition of Sickapah, in Cons.,
30th October.
To Mr. Wallace, Diary Cons.,
7th October.
From do. Cons., 4th November.
To Government, Diary Cons.,
19th December.
From do. in Cons., 9th January.
To Mr. Wallace, Diary Cons.,
16th do.

Pension granted to Sickapah, the late Commandant of the Tanjore Sibbendy Battalion, sanctioned by Government under date 28th December, monthly Star Pagodas 8.

ZILLAH RAMNAD, DINDIGUL AND MADURA.

254. Under date the 19th September last, we laid before your Lordship in Council the Report of Mr. Parish, accompanying the Jumabundies of Madura and the other heads of unsettled Revenue under his charge for Fusly 1214, shewing a decrease of Revenue of Star Pagodas 30,795-10-17,

From Mr. Parish, in Cons.,
10th June.
To Government, in Cons., 19th
September.

255. The drought which in our Report on the Settlement of Tinnevely we had stated as having been prevalent in that Province was also experienced in the neighbouring District of Madura, the extent of land prepared for cultivation (principally for dry grain, two taluks only out of six, producing any considerable quantity of nunja) exceeded that of the preceding year in 6,442 Kooties, but the Collector found, on investigation, that the crop on 47,850 Kooties had perished for want of rain, and under date the 18th March last he addressed us on the subject, recommending that the teerva on this extent should be remitted and enclosing statement of the deductions he proposed making, should this proposition meet with our approbation in the propriety of this recommendation, we entirely acquiesced and the Jumma bundy shewed the result of that arrangement. It was satisfactory to observe that the moderation shewn by the Sircar induced the Poligars to modify their engagements with the Ryots upon the same principle of justice.

256. We submitted a statement of which the following is a transcript shewing the Jumma of Fusly 1214 compared with that of Fusly 1213, under the three heads of nunja, punja and Sornadayem, and the deductions ultimately allowed by the Collector from the original agreements of the inhabitants.

1	2		3		4		5		6	
Heads of Revenue.	Jumma of Fusly 1213.		Assessment of the lands cultivated in Fusly 1214.		Amount of Sircar Assessment on the extent of land in which the crops failed.		Actual Jumma deducting the amount entered in the preceding Column.		Decrease in Fusly 1213 in C.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Nunjah ...	56,079	27 54	51,559	27 53	12,123	10 53	39,436	17 5	16,642	10 49
Punjah ...	53,726	9 75	53,799	17 4	12,745	36 65	41,053	22 19	12,672	29 56
Sornadayem ...	19,873	38 49	19,561	12 32	1,166	27 55	18,394	26 57	1,479	11 72
Total...	1,29,679	34 18	1,24,920	15 14	26,035	32 13	98,884	21 1	30,793	10 17

Cawneys.

257. The extent of the nunjah cultivation, giving the assessment entered in the 3rd column of the preceding Statement was ...	30,222	34
The extent unproductive ...	7,104	1
And that from which the Jumma of the year or nett Land Revenue was derived ...	2,311	34
Or per cawney Star Pagodas ...	1	29 51

258. The cultivation of dry grain which constitutes the principal produce of the District, originally undertaken by the inhabitants was...	2,10,559	13 10
The extent unproductive ...	47,850	13 10
Leaving the extent of paying teerva in the last Fusly to the Sircar...	1,63,009	
And making the assessment per Kooty Star Pagodas ...	0	10 10

259. The Sornadayem was stated to be a tax on Topes and various descriptions of the produce, the extent of which under cultivation was not particularized.

260. In the preceding abstract of the Jumma, the Perooppo, Devasthanam and Deshacavel was incorporated with the Ain Revenue: from the Sircar Jumma, however, was to be deducted fixed payments to the Religious Establishments amounting to Star Pagodas 7,272-30-44 and Star Pagodas 159-40-61 allowed to the Palaputtada Mauniamdars; these deductions made the nett Revenue of Government from the Province of Madura and the sequestered Pollam of Nuttam in the Fusly year 1214, Star Pagodas 91,451-36-56, being a decrease of Star Pagodas 36,693-4-11 on the Jumma of 1213 and Star Pagodas 19,937-34-35 on that of 1212.

261. One of the Estates of Dindigul, Balakistnaporam remained as we had already informed your Lordship unsold, and it continued in consequence under the management of the Collector. The drought operated to reduce the Settlement of Fusly 1214 which was fixed at Star Pagodas 955-0-51, being a decrease on the permanent Jumma of 1,996-21-20; no offer appeared to have been made for this Estate in the course of the last Fusly; it was not therefore necessary to consider the recommendation of the Collector to dispose of it at the assessment, and we informed your Lordship that we should direct him to accept any proposal which might be made to take it at the permanent rent, which, notwithstanding the great decrease above noticed arising from temporary causes, we did not consider generally too high; the Dindigul hills retained in the possession of the Sircar were rented to respectable inhabitants of the valley for Star Pagodas 4,248-20-29, being an increase on that of Fusly 1213 of Star Pagodas 478-33-8.

262. The Estimate of Customs, Star Pagodas 33,651-26-75, the Collector observed was considerably below the amount which might have been expected; the reasons assigned were the remission of duty on Grain which formed a principle branch of the collection, and the stagnation of the trade in cloth, in consequence of the 6 per cent. duty, a correspondent deduction had been made in the Moyenzabitah from January last, the authorized expenditure being Star Pagodas 560-21-0 per mensem, and the actual only Star Pagodas 77-37-22, making a monthly decrease of Star Pagodas 482-25-56; the receipts under the head of Farms and Licenses, Star Pagodas 4,032-36-20 exceeded those of the preceding year in Star Pagodas 1,046-9-55, and the Collector expressed his expectation that as the advantages of the licenses for the sale of spirituous liquors became better known, there would be a considerable yearly increase under this head.

263. The amount of the several items of unsettled Revenue above noticed were as follows:—

	Star Pagodas.	F.	C.
Land Rent of Madura ...	84,223	0	18
Land Rent of Nuttum ...	7,228	36	38
Land Rent of Balakistnaporam ...	9,55	0	51
Land Rent of the Dindigul Hills ...	4,248	20	29
Estimate of Sayer ...	33,651	26	75
Amount of Farms and Licenses ...	4,032	36	20

Total unsettled Revenue... 1,34,339 36 71

264. The Enclosure F in the Collector's letter shewed the gross amount of Revenue from the Districts under his charge settled and unsettled in Fusly 1214 to be Star Pagodas 5,92,028-23-56.

265. The Collector brought to our notice the loss sustained by the Zemindars of Dindigul and Rannad in consequence of the rate of exchange at which they paid tribute to Government. Since their transfer to the Company it had been usual to receive the payments from the former

in Cully Chuckrums at the rate of 18 Cully fanams, which was carried to account at 16½ C. fanams, per Star Pagodas a similar mode of calculation was observed with respect to the tribute received from the Rani of Ramnad paid in Shooly Chuckrums. In both cases a profit accrued to Government when calculated in Star Pagodas above the fixed exchange; this irregularity the Collector proposed to rectify by receiving the Revenue in future from the Dindigul Zemindars at the authorized rate of 16½ Cy. fanams per Star Pagoda and from the Rani at 30 Shooly fanams per Star Pagoda or 120 Porto Novo per 100 Star Pagodas; this arrangement which appeared to us equitable, we submitted for your Lordship's sanction.

Taxes distinct from the Land
Rent.
From Government, in Cons.,
21st March.

266. We next adverted to the subject of your Lordship's orders dated 16th March respecting various taxes distinct from the Land Rent to which the Collector had replied in this Report.

267. The several items of ready money collections or, as they are usually denominated Sornadayam were noticed in Statement marked I under the three heads of personal taxes, professional taxes, and taxes derived from the land; the amount of the two former the Collector recommended being abolished, and the latter being added in future to the Land Rent.

268. Personal taxes of these amounting to Star Pagodas 4,559-5-78, and consisting generally of taxes paid by individuals of various castes and descriptions Nos. 8, 9 and 10 only required particular explanation.

The first was Culler Cavel paid by inhabitants of Porappoo villages Star Pagodas 180-30-56, being a fee originally paid by the inhabitants of Enam villages belonging to the seven principal Pagodas to the Cavelcars for protection against the Cullers, but which had been added to the Sircar Revenue.

The second was Culler Cavel from Enam villages Star Pagodas 37-28-31 paid by the inhabitants of villages held by individuals, and assumed by the Sircar.

The third was the Deshacavel tax paid by the inhabitants of Sircar villages Star Pagodas 3,277-32-14 in every respect similar to the two preceeding items, being paid for the same purpose, and since the resumption of the Deshacavel from the Poligars, added in the same manner to the Sircar Revenue, it was altogether distinct from the receipts of the Deshacavel lands being collected by a small assessment on every house.

269. Professional taxes; these consisting of 17 items paid by as many professions, amounted to Star Pagodas 3,275-31-66, their nature was too well known to require remark;—the total amount of personal and professional taxes was Star Pagodas 7,834-37-64.

270. Taxes on produce of land; these consisting of 6 items amounted to Star Pagodas 10,559-30-72, making the whole of the receipts on account of sornodayam in the Madura District Star Pagodas 18,394-26-56, the amount of Star Pagodas 10,559-30-72; of the above taxes the Collector considered to have been hitherto erroneously added to the sornodayam, he proposed therefore to incorporate them with the Land Rent; the principal item was the receipt from resumed Maniums being Star Pagodas 6,580-19-68; the others, with the exception of the tax on Topes Star Pagodas 1,735-40-59 were comparatively trifling.

271. From the information submitted respecting the personal and professional taxes, your Lordship, we observed, would be able to judge of the propriety of abolishing these exactions immediately, or postponing the measure until the Revenues of the District should be permanently arranged. We remarked, however, that if it were your Lordship's intentions to levy a tax on the inhabitants for the purpose of defraying the expense of a Police Establishment, we should be induced rather to propose the continuance of the Cavel fees, now added to the Sircar Revenue, which, having at all times been paid, would be less felt than any assessment that could be substituted.

272. The arable and waste lands of the Province of Madura were surveyed during the management of Mr. Hurdis through the medium of the Nautumcars, and without any expense to Government; for the purpose of ascertaining the accuracy or otherwise of this Survey, the Collector proposed to re-examine the arable lands of a few villages in each Talook, which we informed your Lordship we should accordingly authorize his doing, and direct him to report the result for our information and that of your Lordship in Council.

273. The orders of Government or the several points submitted with our Report on the Settlement of these Districts for Fusly 1214 were received under date the 29th November. Your Lordship in Council was concerned to observe the severe effects which had been produced by the drought in the unsettled Districts, but your Lordship entirely approved the attention given by the Board to the suggestions of the Collector for affording relief to the inhabitants of those Districts, and although it had been accompanied by a reduction of Revenue to the amount of ¼ below the Settlement of the preceding year, your Lordship in Council felt no reluctance in confirming a temporary relinquishment of Revenue so necessary and so just in itself, and which was calculated to promote the future improvement of the country.

274. Your Lordship in Council expressed satisfaction to learn that this example of moderation in the British Government had influenced the Poligars to adopt a similar conduct towards their cultivating Ryots.

275. Your Lordship accordingly approved and confirmed the Settlement of the Land Revenue of Madura, and of the sequestered Pollam of Nuttum, and of the unsold Estates in Dindigul under Mr. Parish's management for Fusly 1214 at Star Pagodas 9,884-21-1, inclusive of collections on account of Religious Establishments and of the Palaputtada Mauniamdars stated at 7,432-26-25.

276. The orders which we proposed issuing respecting the disposal of the estate of Balkist-napooram were likewise approved.

277. Your Lordship observed that the stagnation of the trade in cloth attributed by Mr. Parish to the Town duty of 6 per cent. demanded early attention, and your Lordship in Council was in expectation of receiving our further sentiments on that subject in the promised revision of the Town duties.

278. Your Lordship in Council considered the amount of the unsettled Revenue to be fixed for Fusly 1214 at Star Pagodas 134,339-36-71, and the total amount of the Revenue under Mr. Parish's management for the same period at Star Pagodas 592,028-23-56.

279. In the justice of receiving the Revenue from the Zemindars of Dindigul and Ramnad in the Coins of those Districts at the rate of Exchange which had been authorized by Government, your Lordship concurred and accordingly approved the measure adopted for relieving the Zemindars from the loss which they experienced by the payment of the Revenue at a less favorable rate of Exchange.

280. It was the wish of your Lordship in Council that the personal and professional taxes enumerated by Mr. Parish in the Districts of Madura and Nuttum might be discontinued, but your Lordship was of opinion that the inhabitants would be more benefitted by the institution of an adequate Police for their protection, than by abolishing the assessments which they had continued for the length of time to pay for that purpose; your Lordship accordingly desired that the assessments for purposes of Police might be continued.

281. The taxes on the produce of the land appeared to your Lordship in Council to be of a similar nature to those which obtained in the Southern Division of Arcot; and your Lordship desired that the orders issued respecting that District might be considered applicable to the Districts of Madura and Nuttum.

282. In approving the proposed examination of the Survey made by the Nautumcars of the lands of Madura during the management of Mr. Hurdis, your Lordship desired that it might not be carried to a greater extent than should be found necessary to prove the accuracy or the defects of that Survey.

To Mr. Parish, in Diary
Cons., 19th December.

283. The orders of your Lordship in Council were duly communicated to the Collector for his information and guidance.

284. In our address under date the 5th November, we submitted to your Lordship a letter from Mr. Parish recommending that the permission granted to the Tinnevelly Poligars to carry a certain number of arms as well for purposes of State as for the security of their lands against the ravages of wild beasts might be extended to the Poligars of Dindigul, Madura and Manapara.

From Mr. Parish, in Cons.,
8th August.
To Government, in Diary
Cons., 7th November.

285. To each of the Poligars the Collector proposed should be allowed three or four Muskets and as many Pikes, and as in the Proclamation published under date the 1st December 1801 it was prescribed that the number should be determined by the Governor in Council, upon a representation made through the channel of the Collector, we deemed it right to state the proposition for consideration.

286. Your Lordship was of opinion that the utmost caution should be observed in permitting the Poligars of the Southern Districts to re-assume the practice of carrying arms; but as the Collector had proposed to allow a very limited number to each Poligar, your Lordship informed us that you would not object to their retaining them, under a confidence that the number of Muskets recommended by the Collector was absolutely necessary for preventing molestation from wild beasts.

From Government, in Cons.,
2nd January.

287. The balance of Revenue outstanding on account of Fusly 1214 in the newly constituted Zemindaries of Dindigul amounted on the 12th July inclusive of certain sums due on account of Tuccavi charges, collection, &c., in the preceding year to above 18,000 Pagodas, and a balance of about Pagodas 5,800 was likewise due at the same period from the Zemindars of Ramnad.

288. The last mentioned balance was soon afterwards discharged, and the balance outstanding in Dindigul was reduced to Star Pagodas 9,584-41-67, the whole of which being due by two Proprietors, their Estates, six in number, were formed into nine Estates disposed of by public auction, and produced a premium of Star Pagodas 3,340, leaving the sum of Star Pagodas 6,244-41-67, for which the persons and property of the Defaulters have been held answerable in conformity with the Regulations.

Vadasundoor.
Toddy Comboo.
Gooddum.
Chettynaikenputty.
Addianoot.
Yerreyadou.
Iyaloor.
Tennumpetty.
Colatoor.

289. For your Lordship's information, our correspondence with the Collector on the foregoing subject is noted in the margin. Adverting to the circumstance of an extremely unfavorable season, to the late period at which the Proprietors were put in possession of their Estates, and to the situation in life of these Proprietors in general, we trust it will be considered that the arrear above stated is not greater than might be expected to have arisen on a Jumma exceeding a lac and eleven thousand Pagodas.

From Mr. Parish, in Cons.,
12th August.
To do. in Diary Cons., 10th do.
Advertisement, dated 2nd September.
From Mr. Parish, in Cons.,
18th November.
To do. in Diary Cons.,
28th do.
Advertisement, do. 28th do.

290. We beg leave to observe that the premium produced by the sale of the six Estates abovementioned exceeds four times the amount for which they were originally disposed of; and although this satisfactory result may in

First Sale. Pagodas.
Second Sale. 790
3,340.

part be attributed to the measure which was adopted of sub-dividing those Estates, we are willing to hope that it may have chiefly arisen from a more diffused and better knowledge of the excellence of the permanent system, and from a confirmed reliance on its stability, whilst it tends also, we think, to evince that the assessment has been determined upon a principle of justice and moderation.

291. The following charge has been submitted by the Collector of this Zillah subsequently to the date of our last Report.

From Mr. Parish, in Cons.,
5th September.
Statement of Charges, in Diary
Cons., 7th November.
From Government, in Cons.,
2nd January.
To Mr. Parish, Diary Cons.,
6th January.

Advances required for cultivation in Madura for Fusly 1215, sanctioned by Government under date 8th November, Star Pagodas 6,475-31-66.

TINNEVELLY.

From Mr. Cochrane, in Cons.,
24th June 1805.
To Government, in Cons.,
26th August.

292. The result of the Settlement formed by Mr Cochrane for the Khas lands of Tinnevelly in Fusly 1214 was submitted to your Lordship in Council under date the 26th August.

293. In our Report on the Settlement of Fusly 1213, we had to notice a very considerable increase in the Revenue of this Province on comparison with that of the preceding year occasioned not by a more extended cultivation, but by the greater fertility of the lands sown. In Fusly 1214, a still more considerable decrease appeared, caused both by a diminution of cultivation and of fertility. Districts which like Tinnevelly derive their principal means of irrigation neither from large reservoirs, nor from rivers, but depend solely on seasonable rains, must always be liable to similar variations in produce and Revenue. We hoped, therefore, that the circumstances stated by Mr. Cochrane would satisfy your Lordship that the decrease in the last year had been unavoidable.

294. The comparison between the rented Revenue of Fuslies 1213 and 1214, we showed by the following statement.

Revenue.	Fusly 1213.		Fusly 1214.		Increase in the latter.		Decrease in the latter.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Land Revenue ...	4,78,954	37 38	3,71,921	9 35	924	29 47	1,07,958	15 50
Desavel ...	38,051	1 56	28,082	6 0	...	...	9,968	37 56
Total...	5,17,005	39 14	4,00,003	15 35	924	29 47	1,17,927	11 26
Deduct Increase...							924	29 47
Net Decrease ..							1,17,002	23 59

295. The Tamberparny river, and consequently the tanks of the District which are chiefly supplied from it, depend on the periodical rains; those in the last year almost entirely failed, and a great portion of the Car crop except in lands immediately under the banks of the river was thereby lost, the sowing of the Peshanum which immediately follows the reaping of the Car and depends at its commencement on the same supplies of water which brings the preceding crop to maturity, was considerably retarded by the drought of the season, and would, the Collector observed, have inevitably perished, had not a favourable fall of rain taken place in the end of December.

296. From the Enclosure No. 3. in the Collector's letter, it appeared that the total extent of Car cultivation in Fusly 1213 including

	Cottahs.	Ms.	M.
Sircar Maniams, &c. was	23,203	6	3½
And in Fusly 1214	20,196	20	2½
That there was a decrease in the latter year of	3,007	7	½
That the Peshanum cultivation on every description of land in Fusly 1213 was	61,641	1	4½
In Fusly 1214	51,638	9	6½
And the decrease in the latter consequently	10,002	12	5½
Making the whole decrease of cultivation in Fusly 1214 on the two nunjah crops, cottahs	13,008	19	6½
And a loss of	92,599	16½	cottahs of grain.

297. The extent of punjah cultivation in Fusly 1213, was chains 1,20,201½
In Fusly 1214 it was no more than chains 95,482½
Being less in the latter year chains 24,722½

by the investigations of the Collector it being ascertained that the returns fell short in many instances from ½ to ¾ of the full produce, he considered it expedient to make an abatement in the assessment, which under the circumstances of the case, we hoped your Lordship would approve; the remission of this trifling sum was but a temporary sacrifice on the part of Government, whilst the rigid exaction of it might have been productive of lasting injury to the Ryot and consequent detriment to future cultivation.

298. In our Report on the Settlement of Fusly 1213, we noticed the reasons which induced the Collector to exclude a certain extent of cultivation from the Jumma bundy and to receive the produce in Aumani; the same reasons operated in the last year and the number of cottahs excluded was 8,932; we lately had the honor to submit to your Lordship a Statement showing the proportion of the crops of those lands which proved productive and the profit derived to Government in consequence of that arrangement being C. Chuckrums 1,055-4-34½ in addition to the sum above stated as the Jumma of the last year.

299. Your Lordship in Council in replying to our Report on the Settlement of Tinnevely for the Fusly 1213 having been pleased to leave to us to determine the number of classes into which, with the intention of adjusting the assessment to the quality of land the soil should be divided, we stated to Mr. Cochrane our opinion that five classes were sufficient to answer every useful purpose and more advisable than mere discrimination. In his present Report, he stated that the classification of the soil formed according to the rule which had been observed by his predecessor of employing the inhabitants of one village to examine the lands of another had been found extremely defective, that it was impossible to ascertain the situation of the several description of lands, and the classes being erroneous, he had consequently been obliged to make considerable alterations; he observed that the several sorts of soil in different villages were of a different quality, that called the first class, having in some situations paid from 45 to 40 C. fanams, and in others, land of the same extent and denomination, but evidently inferior paid as far as from 30 to 13 C. fanams; thence he argued that if the former had been taken to ascertain the rate to be levied on all lands nominally of the first class, the assessment would have been excessive, if the second the Sircar would not have received its due Revenue.

300. These inequalities originated from employing the inhabitants in the classification of each other's lands thereby creating a common interest against the Sircar. Mr. Cochrane remarked that the reputed quality was taken without enquiry, but, in order fairly to apportion the rents, we observed that the productiveness of the fields constituting the respective villages should be ascertained, that one general assessment subject to such exceptions as local circumstances might demonstrate to be requisite should be made on all land equal or nearly equal in quality for that minute discrimination, as we had already remarked was not necessary; these difficulties retarded the assessment of the lands, but Mr. Cochrane assured us that it occupied his assiduous attention, and he expected to accomplish it in the course of the current Revenue year.

301. The Collector next proceeded to detail the mode of Settlement which had prevailed since the Province came into our possession; from this it appeared that an Aumani division of the produce had always taken place with respect to the Car crop, and that only a small portion of the Revenue derived from the Peshanum harvest had been paid by the inhabitants in money; this grain it had been customary to dispose of, so that the amount might be entered as Revenue received in the Kistbundy of the month in which the sale took place, which practice still continued, for according to the Statement of Mr. Cochrane, the Settlement was commenced by ascertaining the extent of land under cultivation, the produce of which was estimated by reference to that of former years; when the crop was reaped the demand of Government was regulated by this estimate, but if the produce should exceed it, the excess was divided between the Sircar and the inhabitants, if it should fall short, the difference was made good by the latter; pattahs were given to each village, but anterior to Fusly 1213 none were issued.

302. Under this system, so contrary to the fixed money assessment which we had been solicitous to introduce, the survey and classification of the land could be productive of little benefit; these measures we observed were necessary preliminaries to the establishment of a rent, but that after being executed, we were not aware of the difficulties which the Collector apprehended would oppose its being generally introduced. We proposed therefore with your Lordship's approbation to direct the mode of Settlement which had hitherto prevailed to be discontinued, and the Sircar share of the produce to be commuted for money in every part of the District where the survey had been completed.

303. We next adverted to the subject of your Lordship's orders dated 16th March, relative to taxes distinct from the Land Rent, Statement No. 4 in the Collector's letter contained the particulars of these taxes, consisting of the Yavena, an extra assessment collected in money and grain from the two grain crops, amounting to Cy. Chus. 38,427-1-22½ or Star Pagodas 23,289-7-44, and various Nuzzers' fees and charges assumed and added to the Sircar Revenue amounting to Cy. Chus. 2,227-6-15, or Star Pagodas 1,350-5-28, making a total of C. Chus. 66,848-4-19½ or Star Pagodas 40,514-8-53.

304. The Collector was of opinion that as the Yavena had been sanctioned by ancient custom, and therefore not felt as oppressive, it should be continued: as it was however, extremely unequal, and as we considered it of great importance that the Sircar demand should, as much as possible be simplified and fixed, we recommended the consolidation of this with the general assessment, or if necessary the abolition of it; for the same reasons we recommended that the amount of the Nuzzers, &c., should be added to the share of the inhabitants from which it was originally deducted.

305. We requested your Lordship's sanction for writing off Star Pagodas 406-26-28 as remission under the head, of the Arrack and Toddy Farm, and Star Pagodas 3,150-23-50 as charges incurred in the Chank Fishery; the loss on the former was occasioned by the person to whom the farm was originally rented, having failed in his engagements, and the renting it

again at a smaller sum per mensem: these circumstances Mr. Cochrane omitted to notice to us at the period of the occurrence, we informed your Lordship therefore that we should point out to him his irregularity in this respect; the total number of Chank fished were 4,83,551, for the purchase of which a very advantageous offer was made to the Collector, which being approved by us was accepted, and the profit accruing to Government from this fishery as shown in a subsequent letter from the Collector, amounted to Star Pagodas 6,586-39-46.

306. Your Lordship in Council though concerned at the very considerable diminution of Revenue which had been caused by the failure of the usual rains in the Province of Tinnevely, derived satisfaction from the belief that the measures adopted by the Collector to obviate the general distress which threatened the inhabitants of the Province were well calculated for preserving the resources of the cultivators from encroachments not absolutely unavoidable, and that a security had been provided restoring the Revenue in the succeeding year in a degree exceeding the deterioration it had suffered under the influence of a peculiarly unfavorable season.

307. Upon this principle, your Lordship in Council concurred with us in approving the remission of a portion of the assessment on the lands which, from a deficiency of water, failed to produce a full crop.

308. The reasons for reserving under Aumani a portion of the Land Revenue which, from peculiar causes was exposed to fluctuation, having received the approbation of your Lordship in Council in Fusly 1213, your Lordship, from the same considerations, approved the reservation which was made under similar circumstances in the formation of the Settlement for Fusly 1214.

309. The mode described by Mr. Cochrane to have been followed in the classification of the different descriptions of soil, your Lordship observed was evidently defective; but that the error which had occurred of classing lands of the same description and fertility under different heads in different villages appeared to be easy of detection in the progress of a regular survey, and although it could not be expected that the inhabitants would voluntarily relinquish a mode of administering the Revenue under which they had been accustomed to derive large surreptitious advantages for a system which promises equal security to their rights and to those of Government, your Lordship in Council trusted that the difficulties anticipated by the Collector would be surmounted without material difficulty, and from the obvious advantages attending the formation of a moderate assessment in money, your Lordship was willing to hope that it would be found practicable to impress on the minds of the inhabitants themselves the general benefit which that system is calculated to afford.

310. Your Lordship in Council accordingly approved the instructions which we had stated our intention to issue to the Collector for discontinuing the former mode of Settlement and for commuting the Circar share of the produce for money in all the Districts of the Province of Tinnevely in which the survey should have been completed.

311. With these explanations your Lordship in Council was pleased to confirm the Settlement of the Province of Tinnevely for Fusly 1214 at Star Pagodas 4,00,003-15-35 being less than the Revenue of the preceding year by Star Pagodas 1,17,002-23-59.

312. Your Lordship in Council considered the extra assessments which had been levied in the Province of Tinnevely, however they might have been sanctioned by custom, to be impolitic additions to the demand of the Government share of the produce, which your Lordship remarked was in itself heavy, and desired that they might be abolished.

313. The Nuzzers having been originally deducted from the share of the inhabitants, your Lordship in Council concurred with us in the propriety of discontinuing that exaction.

314. Your Lordship in Council was pleased for the reasons assigned to authorize the remission of Star Pagodas 406-26-23 due by the Arrack Renter in Tinnevely, which the Collector considered to be irrecoverable, and the insertion in the Collector's accounts of Star Pagodas 3,150-23-50 disbursed in the Chank Fishery.

315. The orders of your Lordship in Council were communicated to the Collector with particular instructions for introducing the system of individual money rents in the current Fusly.

To Mr. Cochrane, in Diary Cons., 11th November.

To Government, in Diary Cons., 20th January.

From Mr. Cochrane, in Cons., 30th September.

Do. do in Cons., 30th do.

To do. do. in Diary Cons., 7th October.

From do. in Cons., 4th November.

316. We lately submitted to your Lordship in Council the letters noted in the margin from the Collector in Tinnevely, relative to a discovery that several of his Cutcherry and District servants had been in the habit of receiving money on various pretences from the principal inhabitants and shewing the progress of the enquiry instituted in consequence.

317. The judicious measures adopted by Mr. Cochrane for bringing the delinquencies to proof we consider to be well calculated for that purpose; we rely on a continuance of his exertions which there is every reason to hope will lead to a satisfactory result; your Lordship will have observed that the extent to which the fraud has been carried is estimated at 38,000, thirty-eight thousand Cully Chuckrums.

318. Having had occasion to communicate with the late and present Collector in Tinnevely regarding the expediency of continuing the office of Kanungo in this Province, it was considered that however necessary on its first institution, it was no longer of such public utility as to justify the collection of the Russooms appropriated to its support, and as the office had moreover generally fallen into disuse, we resolved that it should be abolished in Tinnevely from the commencement of the last Fusly.

319. By the Statement accompanying the annexed letter from Mr. Cochrane, it appeared that the Russooms amounted in Fusly 1213 to Star Pagodas 9,150, which divided equally between the Circar and the Kanungo left for the latter Star Pagodas 4,575. In consideration therefore of his being thus deprived of a lucrative office, which devolved to him in regular succession from his grandfather, we recommended that Ragonath Row the late incumbent, should be allowed a pension of 50 Pagodas per month, that it should be paid to him from the period of the abolition of his Office, but that it should not be considered as hereditary.

320. In justice to Ragonath Row we deemed it proper to state that he was represented to be of respectable character, and that on the establishment of the Company's Government in Tinnevely, he afforded much useful information to the Collector, Mr. Lushington, who found the accounts of his Office so accurate and complete as evinced that its duties had been conducted with great regularity.

321. Your Lordship in Council was pleased, for the reasons which we had stated, to authorize the payment to Ragonath Row of the Pension proposed during the remainder of his life, and to commence from the period at which the office of Kanungo was abolished.

COIMBATORE.

To Government, in Cons., 19th December.

From Mr. Garrow, in Cons., 26th October.

322. In a Report under date the 19th ultimo, we brought to the consideration of your Lordship in Council the Settlement made by Mr. William Garrow of the Revenues of the Province of Coimbatore for Fusly 1214.

323. In the last Fusly the Southern Division of this Province was under the management of Mr. Graeme, while the Northern Division was superintended by Mr. Garrow—the two Divisions were afterwards consolidated into one Collectorship under the latter gentleman, who was also lately appointed Principal Collector; the comparison of the Revenue of the last with that of the preceding Fusly having been shown separately for each Division, we preserved that distinction in our address to your Lordship.

324. In our Report on the Settlement for Fusly 1213, we brought to the notice of your Lordship in Council a decrease of Revenue in the Division under Mr. Graeme of Star Pagodas 42,326-34-20, and an increase in the Division under Mr. Garrow of Star Pagodas 17,173-18-52; the causes which produced so different a result in the two Divisions of the same Province were fully explained to your Lordship in Council, and we submitted the following abstract showing the state of the Revenue in each District for three successive years.—

	Fusly 1212.		Fusly 1213.		Fusly 1214.		Increase on				Decrease on			
							Fusly 1213.		Fusly 1214.		Fusly 1213.		Fusly 1214.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.	S. P.	F. C.
Northern Division.....	3,52,701	34 53	3,69,875	11 25	3,61,903	25 14	17,173	18 52	...	...	...	...	7,971	28 11
Southern do. ...	3,32,411	29 16	2,85,807	39 72	2,89,595	18 15	...	...	787	26 23	43,603	31 24	...	...
Total...	6,85,113	21 69	6,55,683	9 17	6,51,449	1 29	17,173	18 52	787	26 23	43,603	31 24	7,971	28 11
Deduct Increase...												787	26 23	
Nett Decrease.....												7,184	7 68	

325. The total decrease in the two Divisions under the heads detailed in Statement C. enclosure in Mr Garrow's was Star Pagodas ... 14,703 29 17
While the total increase was ... 7,519 21 49
Nett Decrease... 7,184 7 68

326. "The Settlement of both the Divisions of Coimbatore was formed on the survey rates of assessment—no essential deviation made from these rules, and the land tax was therefore with reference to each field to be considered as fixed, and we expressed a hope that an increase of Revenue from an extended occupation of land in the ensuing Fusly in the event of a more favorable season would prove the rising prosperity of this Province.

327. The alleviation afforded to the Ryots of the Southern Division in the preceding year, and the progressive increase of Revenue obtained from the Northern Division led us to expect a more favorable result in the Settlement of Fusly 1214; we were concerned, however, to state to your Lordship in Council that the failure of the monsoon rains which we had occasion to notice in all our Reports on the Settlement of the Districts lying in the south of Madras had been equally experienced in the Province of Coimbatore, which appeared to have been entirely deprived of the benefits usually derived from the north-east monsoon. The same relief therefore which had been extended to the Ryots in these Districts where a money rent had been established was granted to the Ryots of Coimbatore, and a remission of rent allowed in "instances where the crops had failed after ploughing and sowing the lands" "It would have been useless, Mr. Garrow observed, as well as impolitic, to have called for the fulfilment of terms which was prevented by the season alone and not by an indiscretion of the Ryots." The policy as well as the humanity of this measure had recently been recognized by your Lordship in Council, and would, we hoped, in a more favorable season, be productive of benefit proportioned to the loss thus sustained.

328. Independently of the foregoing remission, it appeared that the Ryots, owing to the unfavorable season were unable to occupy the same extent of land as had been under cultivation the preceding year, while in some instances also land usually cultivated with grain could be rendered productive only by converting it into a Meadow; a small increase resulted from the improvements made to a canal leading from the Caverry and to the cultivation of the more valuable products in the Southern Division.

329. In the particular account of decrease the sum of Star Pagodas 2,200-27-26 appeared under the head of Loom tax; as no investment had been got up in the Southern Division of Coimbatore, and as, at the recommendation of the Board of Trade, Weavers working for the Company had alone been exempted from this tax, its collection had continued in this Division, while the establishment of the Custom Regulations having imposed a duty of 6 per cent. on cloth, most of the weavers consequently had a demand against them for a duty and for a Loom tax; as the Loom tax was undefined in amount, and varied from causes not now traceable, the Collector with great propriety suspended the demand, and we recommended to your Lordship that it should be abolished altogether, or that the Collector might have authority to regulate the demand on all Weavers on an uniform principle, and to fix by a puttah the amount to be paid by each individual; at present the Weavers alone are exempt from this tax, while all other classes of manufacturers and tradesmen continue to contribute in a small degree to the resources of Government.

330. In reference to the orders of your Lordship in Council of the 16th March last, the Collector furnished a Statement of the items of Revenue exclusive of that derived from the produce of the land, and on a Revenue of those items he was induced to recommend the abolition of the Ghee rent amounting to Star Pagodas 583-23-71, the collection of which in the meantime had been suspended; as this tax had, under the orders of your Lordship in Council been abolished in the Southern Division of Arcot, we proposed acceding to the recommendation of Mr. Garrow to forego entirely this item of Revenue.

331. We had the honor to submit a further list of items of "Soornadayen" Revenue recommended by Mr. Garrow to be abolished amounting to Star Pagodas 346, of which the sum of Star Pagodas 177-30-67 was derived from Honey rent, Wax licenses and Fish rent. The Collector proposed to carry these rents when collected to the head of Extra Revenue, but we presumed, under your Lordship's orders on the Settlement of the Southern Division of Arcot, that it would be proper that the two first heads should be abolished. We informed your Lordship that we should accordingly issue orders to this effect.

332. The other items of taxation under "Soornadayen" having been regulated by the issue of pattahs and continued since the establishment of the Survey, we recommended that they should remain as at present; the total Soornadayen Revenue, according to Statement D, including Revenue derived from lands occupied by Topes of Trees by the Betel-vine and the Grass rent, which separate heads ought, we observed, to be consolidated, amounted to Star Pagodas 45,276-40-52, of which the sum of Star Pagodas 24,893-40-10 was quit rent on houses, or a modification of the Moturpha or taxes personal and professional, the sum of Star Pagodas 6,383-25-66 appeared to have been discontinued on the completion of the Survey being composed of items of Revenue considered either objectionable or oppressive.

333. The reason assigned by Mr. Garrow for having rented out to an individual the products of the hills, in preference to retaining them under Aumani, and for allowing him to collect the rent of the lands situated on the hills appeared to us satisfactory, well calculated to ascertain the value of those products, and to establish an intercourse with the hill people. We trusted that this endeavour to open the communication with them and to gain a knowledge of the value of the produce of the hills would be successful.