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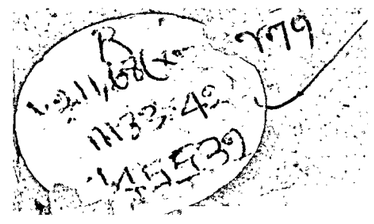
GENERAL REPORTS

BOARD OF REVENUE

HONORABIE THE GOVERNOR IN COUNCIL

COURT OF DIRECTORS



GENERAL REPORTS

OF THE

BOARD OF REVENUE,

TO THE

Honorable the Governor in Council,

SENT HOME TO THE

COURT OF DIRECTORS,

Dated 3rd January 1829.

VOLUMES 42 & 43.

Board's Proceedings
No-145532

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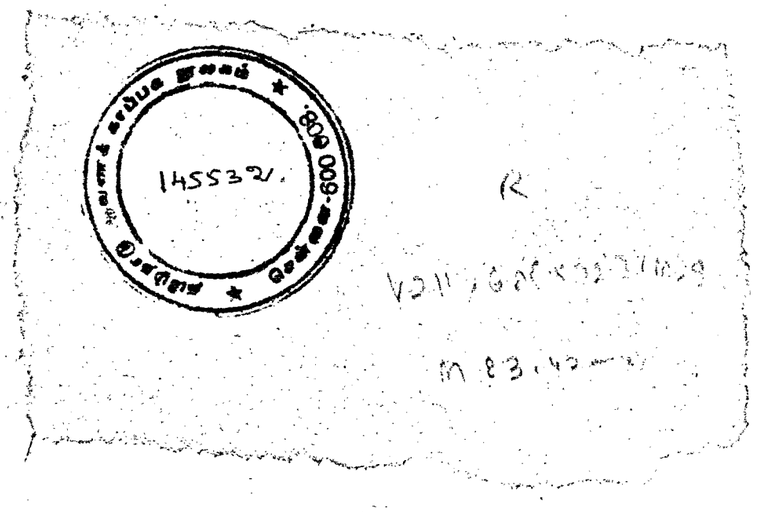

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General Report to the Right Hon'ble S. R. LUSHINGTON, Governor in Council, per Ship "_____," dated 3rd January 1829.

To

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

Right Hon'ble Sir,

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

II. We trust that the account we thus render of the transactions of the year in the several departments under our control will prove satisfactory to the Honorable Court, and that our proceedings will meet their approbation.

GANJAM.

Settlement of the Aumanie Estates for Fusly 1236.

1. On the 17th January 1828 we submitted for the information of the Right Honorable the Governor in Council the letter from the Collector of Ganjam noted in the margin, with the accounts of the settlement of the Aumanie Taluks in that district for Fusly 1236.

To the Chief Secy. to Govt. In Cons., 17th Jany. 1828. 2nd, in Cons., 15th Oct. 1827.

2. We observed that the number of estates under the immediate management of the Collector during the year under report was 16, the same as in the preceding Fusly. That the settlement of the land revenue for the year amounted to Rupees 2,51,631-5-10, being the sum of Rupees 1,229-0-7 in excess of the Jummah of Fusly 1235.

3. That the settlement was made in person by the several European officers, and principally with the ryots individually. That the season was stated to have been generally favorable, and that it was satisfactory to observe that the whole of the demand had been realized.

4. That the settlement of Moturpha amounted to Rupees 9,008-10-5, which had been collected in full—that it however fell short of the amount of Moturpha in the preceding year by Rupees 50-3-2. That this branch of revenue appeared to have been decreasing for several successive years, and that the falling-off was attributed to the departure from the district of persons heretofore paying professional taxes, but the causes of the deterioration, we said, appeared to require further investigation.

Moturpha.	Rs.	A.	P.
Fusly 1234	9,415	4	6
„ 1235	9,058	13	7
„ 1236	9,008	10	5

5. The charges of management during Fusly 1236 amounted, we stated, to Rupees 19,348-4-9, being Rupees 840-13-10 below those of Fusly 1235.

6. In reply to the foregoing it was observed in a letter from the Secretary to Government, under date the 15th February last, that the result as regarded the land revenue, was an increase of Rupees 1,229-7-0 in excess of the Jummah of Fusly 1235. This, with the reduction in the charges of management reported in the concluding para. of our letter, was, we were informed, considered satisfactory.

In Cons., 21st Feb. 1828. Vide para. 5 of this Report.

7. Copy of the foregoing letter was communicated to the Collector on the 21st February last.

Settlement of the Aumanie Estates for Fusly 1237.

To the Chief Secy., in Cons., 24th Nov. 1828.
In Cons., 10th Nov. 1828.

8. On 24th November we laid before Government a letter from the Collector of Ganjam, dated 27th October, submitting the accounts of the settlement of the Aumanie Taluks in his district for Fusly 1237.

9. We stated that the estates under the immediate management of the Collector were the same in the last as in the preceding Fusly—sixteen in number. That the aggregate settlement of the land revenue for the year, including the rent of cocoanut trees, amounted to Rupees 2,53,519-6-2, being an increase of Rupees 1,888-0-4 on the settlement for Fusly 1236, and on that of Fusly 1235 Rupees 3,117-0-11.

Settlement.	Rs.	A.	P.
Fusly 1237	2,53,519	6	2
,, 1236	2,51,631	5	10
Increase	1,888	0	4

10. We observed that the several settlements were made by the Collector in person and the estates visited by him from time to time. That the season is represented to have been less favorable in Fusly 1237, owing to the failure of the latter rains, than in Fusly 1236; but that this had not had the effect of enhancing the price of grain in the district, as the cheapness of it at Madras had prevented the usual exports thither from the Ganjam Ports, and that it thus, from its abundance, became scarcely saleable even at the lowest rate. It was satisfactory, we observed, that notwithstanding this the whole of the demand had been realized.

11. We reported that the demand on account of Moturpha had been settled at Rupees 9,127-14-5, being Rupees 119-4-0 above the settlement for Fusly 1236; that the whole of this had been collected. That the increase was owing to taxes levied from new shop-keepers or weavers, and that the charges of management during Fusly 1237 amounted to Rupees 20,173-8-3, being Rupees 325-3-6 above the amount of charges in Fusly 1236.

Charges.	Rs.	A.	P.
Fusly 1237	20,173	8	3
,, 1236	19,848	4	9
	325	3	6

In Cons., 18th Decr. 1828.

12. In the reply from Government of 12th December we were acquainted that the Right Honorable the Governor in Council considered the settlement in question, the whole amount of which had been collected to have been very satisfactory, particularly under the circumstances of the season.

In Cons., 18th Decr. 1828. Settlement.	Rs.	A.	P.
Fusly 1237	2,53,519	6	2
,, 1236	2,51,631	5	10
Increase in Fusly 1237.	1,888	0	4

13. Copy of the foregoing correspondence was communicated to the Collector on the 18th December last.

Settlement of the Assigned Zemindaries of Chegutty and Vizianagur, for Fuslies 1236 and 1237.

To the Chief Secy. to Govt., in Dy. Cons., 8th Dec. 1828.
In Cons., 27th Nov. 1828.
From the Collector of Ganjam 9th, in Cons., 25th Oct. 1827.
From do. 22nd Oct., in Cons., 6th Nov. 1828.

14. On the 4th December we submitted for the orders of the Right Honorable the Governor in Council the following extract from our Proceedings, under date the 27th November, on the settlement of the assigned Zemindaries of Chegutty and Vizianagur, for Fuslies 1236 and 1237, as detailed in the Collector's letters noted in the margin.

Chegutty Zemindary.

To the Chief Secy. to Govt., 4th, in Cons., 4th Sept. 1820.
To the Chief Secy. 15th, in Cons., 15th Nov. 1824.
From do. 23rd, in Cons., 29th Nov. 1824.

15. 'The management of the Chegutty Zemindary was originally assigned to the Sub-'Collector in Ganjam in consequence of a heavy accumulation of 'arrear of Peshcush, and the involved state of the Zemindar's private 'affairs. A further assignment was subsequently made by the 'Zemindar under the authority of the Board, it being provided that 'when all incumbrances were cleared off, the surplus revenue, after 'deducting the Circar Jummah and charges of management, should be paid over to the proprietor.

16. 'The Mootahs composing this estate had, at the period of the further assignment, been 'rented for five years at an aggregate amount of Rupees 36,735 per 'annum. Adding to that amount the sums advanced as Tuccavy and 'those forming the extra demand, Rupees 265, the total current demand for Fusly 1236 was 'Rupees 37,000, of which Rupees 31,426-14-2 were collected within the Fusly, and the balance 'Rupees 5,573-1-10 had, with the exception of the small sum of Rupees 63-9-7, been recovered at 'the date of the Collector's report. The charges of management, together with the Peshcush 'of the Zemindary being deducted, the surplus Rupees 2,270-10-11, was paid over to the 'Zemindar.

Fusly 1236.

17. 'The total demand was the same for Fusly 1237 as for the preceding Fusly, Rupees '37,000, including Tuccavy and extra demand. Of this Rupees '29,060-14-5 were collected within the Fusly, leaving a balance of 'Rupees 7,939-1-7, which, at the date of the Collector's report, had been reduced to Rupees '2,382-14-8. The still outstanding balance, it would appear, is not forthcoming from the 'renters, in consequence of which the Collector has requested the Sub-Collector to demand the 'amount from the Zemindar, "inasmuch as the present year's revenue cannot be appropriated to 'old balances without serious inconvenience to the Zemindar's assignment and the utter defeat 'of the object for which we undertook the management of his country." The Board will be 'glad to learn that the amount of the balance has been obtained from the Zemindar.

Fusly 1237.

18. 'The existing arrangement with respect to this estate will terminate with the current 'Fusly 1236.

Vizianagur Zemindary.

To the Chief Secy., 4th, in Cons., 4th August 1825.
From the Chief Secy., 16th, in Cons., 22nd Augt. 1825.
To the Chief Secy., 4th, in Cons., 4th Jany. 1827, para. 3.
From Collector 18th, in Cons., 31st March 1828.
To the Chief Secy., 10th, in Cons., 10th April 1828.

19. 'The Vizianagur Zemindary first came under the management of the officers of Govern-'ment in consequence of the Zemindar being unable to discharge his 'Peshcush for Fusly 1234, owing to the disturbed state of his country 'occasioned by the violent conduct of his son Purseram Deo. With 'the view of restoring tranquillity and of liquidating the arrears 'due to Government, the Zemindar confided his estate, with the 'exception of a few villages, to the care of the Collector under certain 'stipulations for three years. The Zemindar having died before the 'expiration of that term, and the right of succession to the property 'being undetermined in consequence of the only two sons left by the Zemindar being natural 'children, and his daughter born in wedlock being married, the estate 'still remains under the immediate superintendence of the revenue 'authorities, as directed by Government in Mr. Secretary Chamier's letter under date the 15th 'April last.

In Cons., 17th April 1828.

20. 'The villages made over to the temporary management of the Sub-Collector had been 'rented by the Zemindar at Rs. 40,708 per annum. The whole of the rent for Fusly 1236 had 'been collected at the date of the Collector's report on the management for the year. The current 'Peshcush, with the stipulated instalment of arrears and the pension 'allowed to the Zemindar's son, Purseram Deo, having been 'discharged, the surplus revenue in hand, Rs. 8,709-3-2,* was 'paid into the hands of the Zemindar.

*Note.—In this amount is included a sum of Rs. 4,862-15-3, being the balance of cash on hand due to the Zemindar to the end of Fusly 1235.

21. 'The amount of the rents for Fusly 1237 has been fully collected and brought to 'account. After deducting the disbursements made within the Fusly, including the amount of Pesh-'cush for the year, there remained in the hands of the Sub-Collector Rupees 50-0-3, kept in deposit. 'There was still outstanding, on account of the last instalment payable in Fusly 1237 of the 'arrears of Peshcush for Fusly 1234, a sum of Rupees 4,876-6-8, which the Collector expected 'would be recovered from the surplus collections of the present year. In the last Fusly several

'extra charges were incurred, which the Sub-Collector states were indispensable for the preserva-'tion of the peace of the Zemindary subsequently to the demise of the late Zemindar.

22. 'Under the orders of Government the surplus collections, after the discharge of the 'Government Jummah, are now chargeable with an allowance of Rupees '300 per mensem allotted to the late Zemindar's younger son Pretam-'ber Deo, in the same manner as with the similar allowance continued 'to the elder son Purseram Deo.

From Govt., 15th, in Cons., 17th April 1828.

23. 'The Board consider the management of both of the above estates for Fuslies 1236 and '1237 satisfactory.

24. 'In the last para. of the report from the Collector, under date the 9th October 1827, he 'requests authority to charge these estates with the "usual commission which is granted in every 'other Collectorate under the Madras Presidency." The Collector's salary being equal to that of 'a Collector of a District not permanently settled, the Board are of opinion, with reference to the 'rules contained in the extract from the Minutes of Consultation under date the 25th November '1825, transmitted to the Collector under date the 26th May last, that he is not entitled to 'commission on a Zemindary under management.'

VIZIANAGUR.

To the Chief Secy. to Govt., In Cons., 10th April 1828. 18th, in Cons., 31st March 1828.

25. Under date the 10th April last we submitted for the information and orders of the Right Honorable the Governor in Council the letter noted in the margin, from the Collector of Ganjam, reporting the death of Chailamah Deo, Zemindar of Vizianagur.

To Govt., 18th, in Cons., 18th March 1822. To do. 18th, in Cons., 16th Nov. 1824. To do. 4th, in Cons., 4th Aug. 1826. To do. 30th, in Cons., 30th March 1826.

26. The Government was, we said, aware that the late Zemindar had two sons, Purseram Deo and Pretamber Deo, and in consequence of the Zemindar having declared the latter to be his heir, a violent dissension arose in the family, and Purseram Deo was invited to rise in open rebellion against his father. This he did twice in 1821 and 1824. The first time he was reconciled to his father by the mediation of Mr. Bayard, then Sub-Collector. The second time he was brought to submission by the exertions of the Sub-Collector Mr. Anstey, after having continued in opposition to his father for two years. On this occasion an allowance was guaranteed to him of 300 Rupees a month on the condition of his remaining quiet. Having observed the condition, he has received the allowance regularly up to this time.

From Government, 16th, in Cons., 22nd Aug. 1825.

27. We observed that at the request of the late Zemindar and with the sanction of Government the Zemindary was taken under the management of the Collector in 1825 for a term of three years. That the term being unexpired, it remained under the charge of the Collector.

Enclosure No. 1 in A in letter from Collector of Ganjam, 8th, in Cons., 20th December 1821, and No. 3 in the letter from the Collector 18th, in Cons., 31st March 1828.

28. There could, we continued, be no doubt that it was the anxious wish of the late Zemindar that he should be succeeded by his second son Pretamber Deo. This he expressed in plain terms in his letter to Mr. Bayard, dated 4th September 1821. It appeared that he also proclaimed him as his successor in the country and presented him as such to the Collector in August 1827, and finally repeated the expression of his wishes in his favor on his death-bed. In his letter to Mr. Bayard, the Zemindar designated Pretamber Deo as the son of his married wife, but it was stated that he had no greater pretension to legitimacy than his elder brother Purseram Deo, whose mother confessedly was not married to the Zemindar. The claim of Pretamber Deo to a preference in the succession rested

therefore apparently on the Will of his father—whether this would avail to the prejudice of the elder brother was a question which could only be determined in Court. It was stated indeed by the Sub-Collector Mr. Smith that there was a decree of the Zillah Court, passed in 1818, which gave equal right of inheritance to both sons. If this were the case, the Court, on the application of either party, would, we added, probably order a division, unless some other claim were interposed which was not, we thought, unlikely, as it seemed the Zemindar had also left a daughter born in marriage who was married to the Zemindar of Jelluntra.

29. If either of the brothers had been actually in possession he might have been recognized by the Government *pro tempore*, the other being left to prefer his claims in Court; but as the Zemindary was under the charge of the Collector, we apprehended that he must hold it until a decision should be passed regarding the succession or until he should receive an order of Court for the disposal of it. In the Proceedings of the Sudr Adawlut, which we had the honor to lay before Government under date the 15th February 1827, it was stated that a Collector holding possession of property under attachment would not be justified in the case of the right to it being disputed in delivering it up to either claimant without authority from a Court for so doing. We accordingly recommended that the Collector should be authorized to retain possession of the Zemindary of Vizianagur as administrator for the party to whom the succession should be ultimately adjudged, and that the opposite claimants should be referred to the Courts for a decision on this point.

Dated 27th December 1821 in a letter from the Acting Head Assistant Registrar of Sudr Adawlut, 10th, in Cons., 15th February 1827, para. 8. In Cons., 15th February 1827.

30. In the meantime it appeared advisable in a political point of view that the allowance hitherto enjoyed by Purseram Deo should be continued to him, he being kept as then under the surveillance of the Sub-Collector, and that a similar allowance should be allotted to Pretamber Deo, both to be paid out of the surplus collections after the discharge of the Government Jummah.

From the Secy. to Govt., in Cons., 17th April 1828.

31. With reference to the foregoing we were informed in a letter from the Secretary to Government, under date the 15th April last, that agreeably to our recommendation the Right Honorable the Governor in Council authorized the Collector of Ganjam to retain possession of the Zemindary as administrator for the party to whom the succession should be ultimately adjudged, and to refer the opposite claimants to the Courts for a decision on this point.

32. The Right Honorable the Governor in Council also sanctioned the continuance to Purseram Deo of the monthly allowance of 300 Rupees hitherto enjoyed by him, he being kept as at that time under the surveillance of the Sub-Collector, and was pleased to allot a similar allowance to Pretamber Deo, both to be paid out of the surplus collections after the discharge of the Government Jummah.

33. Copy of the foregoing correspondence was communicated to the Collector on the 17th April.

RELATIVE TO THE DISTURBANCES OF A SERIOUS NATURE BROKEN OUT IN THE ESTATE OF CARACAVALSAH.

To the Chief Secy. In Cons., 24th March 1828. From the Collector of Ganjam. In Cons., 24th March 1828.

34. On the 24th March we submitted for the information of the Right Honorable the Governor in Council a letter dated 14th March from the Collector of Ganjam, reporting that disturbances of a serious nature had broken out in the Proprietary Estate of Caracavalsah situated in his district.

35. It appeared, we said, that a hill Mocasahdar dependent on the estate had, by a series of irritating acts of its proprietor towards him, been rendered desperate, and that he had retaliated upon the Zemindar by burning and plundering nearly the whole of his villages. That the Collector stated that with the means within his reach he had taken prompt measures for the restoration of order and tranquillity, and that he had offered rewards for the apprehension of the principal delinquents.

36. The reply from Government of 28th March informed us that the Right Honorable the Governor in Council observed with concern that serious disturbances had broken out in the Zemindary of Caracavalsah in the Collectorate of Ganjam, and trusted that the Collector would, at an early period, be enabled to report the restoration of tranquillity and the apprehension of the principal delinquents.

From the Secy. to Govt. In Dy. Cons, 31st March 1828.

37. Copy of the foregoing correspondence was communicated to the Collector on the 29th March.

VIZAGAPATAM.

Relative to the Death of the Proprietor of the Estate of Seerapooram and to the assumption of the charge of his Estate by the Court of Wards, and on the conduct of the Palcondah Zemindar.

38. On 10th March we submitted to Government a letter from the Collector of Vizagapatam, of 22nd February, reporting the despatch of an Aumeen with an establishment to attach the Seerapooram Estate in his district, paying an annual Peshcush to Government of Rupees 10,618-8-0.

To the Chief Secy., in Cons., 10th March 1828.
In Cons., 28th Feb. 1828.

39. We informed the Government that the late proprietor who had left a widow, two sons, the elder only about five or six years of age, and a young daughter, had, with two of his relations, been assassinated on the 16th February. That the arrear due by him to Government was of very small amount, but that the Collector stated that collections had been made, he was credibly informed, to such an extent that there would necessarily be a balance against the e[illegible] the end of the Fusly. Under these circumstances, we said, that the Collector had recommended that it might be kept under management, and the children taken under the protection of the Board in our capacity of Court of Wards, and we solicited the sanction of Government for a compliance with this recommendation.

40. In the reply from Government of 14th March we received authority to exercise the powers vested in us acting in our capacity of Court of Wards, by Regulation V, 1804, in respect of the Estate of Seerapooram, in the district of Vizagapatam, the proprietor of which was a minor.

From the Secy. to Govt., in Cons., 17th March 1828.

41. It was remarked that the late proprietor Jugganada Patroodoo was stated to have been assassinated, with two of his relations, whilst employed in attendance on the Zemindar of Palcondah, and that no further information respecting this atrocious murder, except that the perpetrators of it had effected their escape, was given by the Collector. We were desired to require the Magistrate to report forthwith the particulars of this extraordinary occurrence; and especially to state the extent and nature of the Police establishment employed in the neighbourhood of the

Zemindar's residence, its general character for efficiency or otherwise, and the measures which he had adopted in aid of its exertions on the present occasion.

42. The Secretary to Government addressed us again on 8th April and transmitted for our early consideration and report, an original letter from the Magistrate of Vizagapatam, under date 28th March 1828.

In Cons., 10th April 1828. Vide enclosure in Cons., 10th April 1828.

43. We were desired to report in the first instance from such information respecting the state of the Zemindary of Palcondah as we might have the means of referring to, what measures we might consider it proper to adopt for securing the tranquillity of the country in the event of the Zemindar's death.

44. The consideration of any other points adverted to in the Magistrate's letter, upon which we might find it inconvenient to report at that time, might, we were told, be deferred.

45. In our reply of 10th April we stated that it appeared to us from the letter from the Magistrate of Vizagapatam that strong suspicion attached to the Zemindar of Palcondah of having instigated the murder and connived at the escape of the perpetrators of it; that one of the murderers by name Venkatroydoo was reported to have avowed the deed, alleging that he acted under the directions of the Zemindar. That this person had taken refuge among the mountain fastnesses of Palcondah attended by a band of followers, and that the Magistrate had little hope of his apprehension at that time. He had, however, we said, offered rewards for the seizure of him and his accomplices, but that, considering there was no direct proof against the Zemindar, the Magistrate had deemed it advisable not to make any attempt to apprehend him, but contented himself with sending a native Commissioner to take a declaration from him in writing regarding the circumstances of the case, and calling upon him to employ all the resources at his disposal, and to use his utmost endeavours to seize the assassins, warning him that any want of alacrity on his part would tend to strengthen the suspicions already entertained against himself. Mr. Gardiner, we continued, reported that he had since heard that the Zemindar was at the point of death, that he was prepared to proceed to Palcondah with all possible expedition as soon as he received intelligence of that expected event to settle the affairs of the Zemindary and to secure the personal property; but that anticipating some disturbance on this occasion, and distrusting the efficiency of the Sibbendy Corps under his command, he considered it essential to the preservation of the public tranquillity that a strong guard of regular native troops should be stationed for a short time at Palcondah.

To the Chief Secy. In Cons., 10th April 1828.

46. With respect to our opinion as to the measures proper to be adopted in the event of the Zemindar's death, under the circumstances above stated, we said that from the Magistrate's letter, and a report under date the 18th March, it appeared that the Zemindary of Palcondah was actually under attachment. This, we said, had frequently happened on former occasions when the Zemindar was in full possession of all his powers, and we did not understand that any difficulty was experienced in making it effective; that what had been done before when the Zemindar had the means of resistance, we apprehended, might be done at the time when he lay incapable of action, and that we thought it should be the first object of the Collector to obtain full and complete possession of the Zemindary, under the regular process of sequestration, which from being usual would not be likely to excite alarm. The sequestration, we observed, should be so strict and rigorous as to prevent the least interference on the part of the Zemindar's people, and we thought it expedient that the Collector should proceed in person without delay to see his orders put in execution, and to be ready to take measures instantly on the death of the Zemindar to secure his personal property and to take charge of the heir, as a minor, subject to our control as Court of Wards. There seemed, we said, to be no doubt of the right of the individual noticed by Mr. Gardiner as he heir, which would, of

In My. Cons., 31st March 1828.

course, be upheld by him against the conflicting claims of the Zemindar's wives in respect to the whole of the moveable property, which should be attached without reserve, and removed immediately to a place of safety.

47. That it did not appear that the Magistrate had any particular reason to expect a disturbance of the public peace in the event of the Zemindar's death, and that he referred only to the general disposition of the people of the country, which was inclined to turbulence and had frequently led them to commit acts of violence. We expressed our belief that disorder was indeed of frequent occurrence in former times in this part of the country, and noticed that in 1811 there was a very serious insurrection which it required a considerable Military force to subdue; that it was not, however, within our knowledge that the peace of the country had been lately disturbed; and that on the occasion alluded to, the people were excited to rebellion by a leader who had a powerful influence over them, and strong claims to their attachment. We observed that on the death of the Zemindar, the minor would become the head of the family, that if he was immediately taken under the charge of the Collector on behalf of the Court of Wards, his name could not be used to sanction insurrection against the authority of Government, and we were not, we said, aware that there was any other member of the family likely to set himself up as a leader. We remarked that if the Zemindar were really guilty as an accessary to the murder of his Dewan, should he live, his fear of punishment might urge him to rebellion, and his people would probably join him, and that for this reason we were more apprehensive of disorder in the case of his living than in the event of his death.

From Mr. Oakes, 31st May. In Cons., 17th June 1811.

48. Much, we said, must of course be left to the discretion of the Collector and Magistrate, but we thought he should be strictly cautioned not to call in Military aid until there was an evident necessity that the presence of a Military force at Palcondah would be likely to raise the jealousy and excite the feelings of the people in such a manner as perhaps to produce a cause for action when none would otherwise be found. That we understood that a Regiment of Regular Native Infantry was stationed at Chicacole, which was nearer to Palcondah than Vizianagram, and near enough, it was believed, for troops to reach it by a forced march in four and twenty hours. That it might be a necessary precaution to hold a part of the Regiment there ready to march to Palcondah on the requisition of the Magistrate, and that for this purpose we would recommend that the Magistrate be put in communication with the Officer Commanding the Northern Division.

49. We stated that it appeared to us that the Sibbendy Corps in Vizagapatam was not so effective as it ought to be, and that it was not composed of men qualified for Hill service. We would, we said, hereafter make inquiries on this point. That on the present occasion we trusted that it would only be necessary to employ them as Police peons, and in preventing the return into the low country of any of the band which was stated to have followed Vencataroydoo, one of the murderers of Jugganadoo Patroodoo, to the Hills. That it seemed that a part of the corps was stationed for the protection of the public property under the charge of the Commercial Resident, and that we recommended that this detachment be immediately relieved, if possible, by invalids, and sent to strengthen the hands of the Magistrate.

50. The reply from Government of 11th April informed us that the Governor in Council concurred generally in the observations which we had offered on the subject of the Palcondah Zemindary; and desired that we would furnish the Collector and Magistrate with instructions to pursue the course which we had pointed out.

From the Secy. to Govt. In Dy Cons., 14th April 1828.

51. We were told that the Officer Commanding the Northern Division would be desired to hold a part of the Regiment of Native Infantry stationed at Chicacole in readiness to march to Palcondah on the requisition of the Magistrate of Vizagapatam, and to replace by invalids the detachment of the Sibbendy Corps at present stationed for the protection of the public property under the charge of the Commercial Resident.

52. With reference to the above correspondence, we, on 29th May, submitted for the information and orders of the Right Honorable the Governor in Council a letter dated 18th May from the Collector of Vizagapatam, submitting a proposal from the Zemindar of Palcondah to surrender the Zemindary to the charge of the Collector for a term of seven years under certain stipulations.

To the Chief. Secy. In Cons., 29th May 1828. In Cons., 29th May 1828.

53. It appeared, we said, that the Collector had agreed to the proposal, subject to the approval and confirmation of Government, and had received from the Zemindar a Kararnamah, expressing the terms on which he desired to surrender his estate.

54. We stated that we had maturely considered the proposal and were of opinion that there was no sufficient reason for acceding to it under existing circumstances. The Zemindary, we observed, was actually under the charge of the Collector for arrears, and the amount being considerable, it was likely to remain so for sometime. That should the Zemindar be alive when the arrear was discharged, which seemed very improbable, it would then be time enough to accept his surrender if he should be willing to abide by it, and it should be deemed expedient, and that if he died in the meantime the estate be under the charge of the Collector on behalf of the Court of Wards on account of his son.

55. On 10th June we were informed that the Right Honorable the Governor in Council concurred with us in thinking that there was no sufficient reason for acceding to the proposal made by the Zemindar of Palcondah in the District of Vizagapatam, to surrender his Zemindary to the charge of the Collector, on the terms and for the period specified in his Kararnamah under date the 18th May 1828.

From the Secy. to Govt. In Cons., 16th June 1828.

56. Copy of the foregoing correspondence was communicated to the Collector on the 16th June.

Relative to the Affairs of the Vizianagram Zemindar.

57. With reference to para. 34 of our last General Report, it was observed in a letter from the Secretary to Government, under date the 11th January last, that Goday Sooria Narrain Row, who is the principal creditor of the Zemindar of Vizianagram, and holds bonds to the amount of 50,000 Rupees, for the payment of which the Zemindar's whole estate, real and personal, including the permanent Sunnud of the Zemindary, is pledged, having in his letter* to the Collector of the 13th October 1827 distinctly refused, for the present at least, to accede to the terms offered by the Collector for the re-payment of his debt (which terms were, that he should "receive annually such amount "from the surplus collections of the Vizianagram Zemindary as may be proportionable to the "debt legally due, till the entire liquidation of the same, with an interest of 6 per cent. per "annum"), that it is obvious that the sanction of Government to any arrangement for managing the Zemindar's affairs could only be conditional, and dependent upon the success which might attend the Collector's further endeavours to obtain the consent of the principal creditors (of which, notwithstanding what had been noticed above, he appeared to entertain hopes) to the terms of adjustment which had just been quoted.

In Cons., 21st Jan. 1828.

*See Enclosure No. 10 in the Collr.'s letter to the Board, of the 16th Oct. In Cons., 1st Nov. 1827.

See para. 8 of the Collr.'s letter to the Board, dated 16th Oct., in Cons., 1st Nov. 1827. See para. 8 of the Collector's letter to the Board, dated 16th Oct., in Cons., 1st Nov. 1827.

58. We were told that the unsuccessful result of the last effort to extricate this Zemindar from his pecuniary embarrassments, sanctioned by Government on calculations of the surplus collections of the Zemindary which assumed, in the first instance, that the whole principal and interest of the debts would be paid off in seven years, but which, when examined after three years' experience, shewed that ten years from that time (1819) would be required to discharge the sums due—and which last result was, on the 30th April 1821, * declared to be so far from being likely to be realized, that Government were in advance to the Zemindar Rupees 1,37,895 on account of the principal of the bond debt (of which, however, 30 per cent. had been paid) and Rupees 28,954 for the interest, warned the Right Honorable the Governor in Council not to be too sanguine that the expectations of the Collector on the present occasion would be realized, and pointed to the necessity of avoiding the guarantee, for a definite period, of a specific allowance to the Zemindar, or of any sum whatever, the payment of which from the surplus collections of the Zemindary, might be rendered impracticable either by the occurrence of unfavorable seasons, or by the exercise of the power which the principal creditor possesses of bringing the estate, at any time, to sale in satisfaction of his claim. That the Hursaul Cowle debts, amounting to Rupees 6,03,852, were understood to have been, as regards the greater part of them, incurred when the Zemindar, in order to recover possession of his Zemindary, was induced to raise funds by various expedients to enable him to discharge the Promissory Notes of the Government—the reduction of any considerable portion of this branch of his debts by means of a compromise seemed therefore, it was said, to be very doubtful.

See letter from the Board of Revenue, 3rd, in Cons., 2nd May 1816.
See letter from the Board of Revenue, 22nd, in Cons., 22nd April 1819.

* See Proceedings of the Board of that date, in Cons., 30th April 1821.

59. Under these circumstances the Right Honorable the Governor in Council directed that it might be understood that the sanction then granted to the measures which we had recommended was conditional, and that the Government did not pledge itself to any engagement which either the amount of the annual surplus collections, or the undisturbed possession of the Zemindary for the term proposed, would not enable it to perform.

60. Copy of the foregoing letter was communicated to the Collector on the 7th Feburary last with the necessary instructions on the subject.

In Dy. Cons., 11th Feb. 1828.

RAJAHMUNDRY.

Settlement of the Government Lands for Fusly 1237.

61. On the 9th October we submitted for the orders of the Right Honorable the Governor in Council the following extract from our Proceedings, under date the 6th of that month, on the settlement of the Government lands in the District of Rajahmundry for Fusly 1237, as detailed in the Collector's report dated 28th August 1828.

To the Chief Secretary, In Dy. Cons., 13th Oct. 1828.
In Cons., 6th Oct. 1828.
In Cons., 8th Sept. 1828.

62. This report embraces, the management of ten estates which have reverted to Government since the permanent settlement in consequence of the failure of the proprietors to discharge the assessment fixedupon them, of three Shotriem villages resumed as having been held under invalid titles, but restored * to the former holders subject to a moderate assessment, and of certain possessions ade over to the British Government by the Dutch. The subjoined abstract statement shews the settlement for the past Fusly in comparison with the settlement of previous years.

*From the Chief Secy. 4th, in Cons., 10th June 1824.

ABSTRACT STATEMENT.

	Permanent Jummah.			Jummah of Fusly 1234.			Jummah of Fusly 1235.			Jummah of Fusly 1236.			Jummah of Fusly 1237.			Comparison of Fusly 1237 with that of Fusly 1236.						Comparison of Fusly 1237 with the permanent assessment.					
																Increase.			Decrease.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Estates reverted, to Government in consequence of the holders failing to discharge the amount of Assessment.																											
Mugultoor Taluk.																											
Mugultoor Estate	39,532	8	0	31,722	12	10	29,889	7	6	32,094	6	11	26,354	8	2	...	...	...	5,739	14	9	...	...	...	13,177	15	10
Dodiputtah do.	33,295	8	0	36,007	4	2	34,737	0	9	32,894	4	5	29,604	14	5	...	...	...	3,289	6	0	...	...	...	3,690	9	7
Yalamunchidy Estate	17,829	0	0	20,480	13	9	19,643	2	2	20,059	3	11	17,236	15	8	...	...	...	2,822	4	3	...	...	...	592	0	4
Sakenatapully do.	21,668	8	0	21,078	14	0	20,665	11	3	20,379	1	9	12,695	15	2	...	...	...	7,683	2	7	...	...	...	8,972	8	10
	1,12,325	8	0	1,09,289	12	9	1,04,935	5	8	1,05,427	1	0	85,892	5	5	...	...	...	19,534	11	7	...	...	...	26,433	2	7
Woondy Taluk.																											
Woondy Estate	41,720	0	0	48,586	15	9	15,934	12	0	2,68,721	12	5	2,00,836	11	8	...	...	...	21,898	8	3	...	...	...	15,710	10	0
Veeravasuram Estate	34,513	8	0	45,101	12	1	37,924	0	1	...	...	...	...	...	...	...	...	...	7,017	11	4	7,631	2	9	15,710	10	0
	76,233	8	0	93,688	11	10	53,858	12	1	2,68,721	12	5	2,00,836	11	8	...	...	...	28,416	3	7	7,631	2	9	15,710	10	0
Amalapoor Taluk.																											
Amalapoor Estate	21,987	0	0	26,994	10	3	25,880	7	6	25,974	1	7	22,699	12	9	...	...	...	3,274	4	10	712	12	9	...	...	...
Paroor do.	20,520	8	0	20,414	14	0	19,905	1	6	20,294	10	0	15,769	1	9	...	...	...	4,525	8	3	...	...	...	4,751	6	3
Bendamoorlinka Estate	8,134	0	0	7,789	0	0	7,709	13	0	7,666	11	6	5,732	7	0	...	...	...	1,934	4	6	...	...	...	2,401	9	0
Wooppalagooptum do.	5,712	0	0	2,796	0	0	3,123	3	3	2,789	0	0	2,589	0	0	...	...	...	200	0	0	...	...	...	3,123	0	0
	56,353	8	0	57,994	8	3	56,181	9	3	56,724	7	1	46,790	5	6	...	...	...	9,934	1	7	712	12	9	10,975	15	3
Total...	2,44,912	9	0	2,60,973	9	10	2,14,975	11	0	12,68,721	12	5	1,06,427	1	0	...	...	...	57,885	0	9	8,343	15	6	52,419	11	10
Deduct Increase...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,343	15	6
Net Decrease...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	44,075	12	4
Villages resumed as being held under invalid titles,																											
Valcotepandoo Shotrium Village ...	548	11	2	546	11	2	548	3	2	546	11	2	546	11	2	...	...	...	...	...	...	...	...	...	...	...	...
Cottapilly do. ...	748	5	7	748	5	7	748	5	7	735	5	7	735	5	7	...	...	...	...	...	...	...	...	...	...	...	...
Ilempoody do. ...	120	15	3	120	15	3	119	7	3	103	15	3	103	15	3	...	...	...	...	...	...	...	...	...	...	...	...
	1,416	0	0	1,416	0	0	1,416	0	0	1,386	0	0	1,386	0	0	...	...	...	...	...	...	...	...	...	...	...	...
Total including Shotrium...	2,62,389	0	10	2,62,389	0	10	2,16,391	11	0	2,66,107	12	5	202,222	11	8	...	...	...	57,885	0	9	...	...	...	52,419	11	10
Possessions delivered over by the Dutch	...	...	...	...	...	...	6,399	7	8	5,392	14	10	4,969	14	9	...	...	...	423	0	1	...	...	...	8,343	15	6
Grand Total...	2,44,912	8	0	2,62,389	0	10	2,22,791	2	8	2,65,500	11	3	2,07,192	10	5	...	...	...	58,308	0	10	...	...	...	44,075	12	4

63. 'The aggregate demand upon the whole of the lands for 1237 amounted to Rupees '2,07,192-10-5, being Rupees 58,308-0-10 less than the Jummah of 'Fusly 1236. The Collector attributes this result to two causes: first, 'to a failure in the supply of rain at the usual season of cultivation, 'which obliged the ryots, who, for the most part, had engaged for 'the same lands as in the preceding Fusly, to leave many fields totally 'uncultivated, whilst such as were cultivated yielded but very scanty 'crops; and secondly, to the cheapness of grain. Of the above aggregate decrease, Rupees '75,885-0-9 occurred in the estates which have reverted to Government, and many of which 'still yield less than the permanent assessment. In the year just expired the revenue fell short 'of that standard by Rupees 44,075-12-4.

Demand.	Rs.	A.	P.
Fusly 1236...	2,65,500	11	3
„ 1237...	2,07,192	10	5
Decrease in Fusly 1237...	58,308	0	10

64. 'The Collector attributes the low price of produce to the large surplus remaining on 'hand from the abundant harvest of Fusly 1236, and the great falling 'off in the exports both by sea and land. In the official year of '1826-27 the value of the grain exported was Rupees 1,98,724. In '1827-28 it was only Rupees 18,454. The consequence was a reduction in the price of both white and black paddy, below even the low 'price obtained in Fusly 1236.

Fusly.	Black Paddy. Rs.	White Paddy. Rs.
1234 ...	102	108
1235... ...	102	108
1236... ...	66	72
1237... ...	63	66

65. 'The settlement of the Woondy Taluq was conducted by Mr. Smith, the Head 'Assistant, that of the other Taluq by Mr. Anstey in person. On the modes of settlement 'which prevail in the estates under review, termed Veesabuddy and Assarah, the former being '"a division of the demand in the village, on the lands occupied by each ryot" and the latter a 'division of the crop, which is converted into a money assessment with reference to the 'current price of grain" the Board observed particularly in their 'proceedings under date the 17th January last. The Board request 'the particular attention of the Collector to the remarks then made.

In Cons., 17th January 1828.

66. 'In forming the annual settlements in the Veesabuddy villages, it is stated to have been 'the practice to fix the demand at the commencement of the Fusly at the same, or nearly the 'same amount as in the preceding Fuslies, even in unfavorable seasons, although it was known 'at the time that the amount could not be collected. In the past Fusly the same system was 'observed, but in making the Jummabundy in January last, the adverse nature of the season 'induced the Collector to make reductions in the settlement agreed upon between the ryots and 'the Amildars, though not to the full extent which might have been warranted by the season; lest 'by relaxing the usual demand to much at once, the ryots might be led to oppose its being raised 'again in a favorable season; eventually, however, a further abatement was made proportionate to 'the extent of land left uncultivated through the inability of a ryot, or to the loss he might have 'sustained from the badness of his crops. The amount thus deducted from the settlement ought 'properly to be considered as a remission, and not as a balance due to Government, as appears 'heretofore to have been the practice in this district.

67. 'The collections of the current Jummah within the Fusly amounted to Rs. 2,02,760-4-9, 'leaving a balance at the close of Rupees 4,432-5-8, of which Rupees 1,417-2-3 had been 'collected up to the end of July last, the remainder the Collector hoped to realize in the course 'of the current Fusly in the event of the present season proving a favorable one.

68. 'With the view of enabling the Board to judge more accurately of the progress made 'in restoring the estates in question, to their former state, the Collector will be pleased in his 'future annual reports to submit a comparison of the settlement for the year with the revenue 'which they yielded respectively before the permanent settlement, and with the amount at which 'they were assessed in perpetuity.

69. 'The Collector has submitted a statement (No. 3) of the arrears outstanding against the 'Government Estates at the end of Fusly 1236, amounting in the aggregate to Rs. 1,45,797-11-4 'of which he considers Rs. 1,43,553-8-3 to be irrecoverable. These balances, he states, have been 'occasioned for the most part by the system of keeping up the full demand in unfavorable seasons, 'and are therefore merely nominal, and as they could not be collected without great injury to the 'future revenue, and indeed without injustice to the ryots, the Board recommend that the sanction 'of Government be granted for writing off from the accounts the amount reported to be irrecoverable Rs. 1,43,553-8-3, deducting this sum, the balance to be collected will be Rs. 2,244-3-1.

70. 'Although the result of the last year's management has not been so favorable in point of 'revenue as that for Fusly 1236, the Board on this as on every other occasion which has come 'under their notice, have much reason to be satisfied with the conduct of the Collector Mr. Anstey, 'and have noticed with satisfaction the testimony borne by him to the exertions of his Head 'Assistant Mr. Smith, a copy of whose report on the settlement of the Woondy Taluq accompanied 'the Collector's letter.'

71. On 18th November we received a reply from Government to our Secretary's letter on the 9th October, enclosing our Proceedings on the settlement of the Government lands in the District of Rajahmundry for Fusly 1237.

From the Secy. to Govt. In Cons., 24th Nov. 1828.

72. It was observed that the amount of the settlement was Rupees 2,07,192, being less by Rupees 58,308 than that of the preceding year, and that this decrease was ascribed to the unfavorable nature of the season and the low prices of grain. The Right Honorable the Governor in Council, we were told, was happy to perceive that we had every reason to be satisfied with the management of the Collector, Mr. Anstey.

73. Agreeably to our recommendation the Collector was authorized to write off from the accounts the amount of the outstanding balances against the Government estates which he had reported to be irrecoverable, namely, Rupes 1,45,797-11-4, and which appeared to have arisen for the most part from the system which formerly prevailed, of keeping up the full demand in unfavorable seasons, when the amount of it could not be collected: and with reference to the 5th paragraph of our Proceedings under reply, we were informed that the Right Honorable the Governor in Council had perused our Proceedings of the 17th January 1828 on the modes of settlement which prevai in these estates, and that he approved of our remarks on that subject.

Vide para. 63 of this Report. In Cons., 17th Jany. 1828.

74. Copy of the foregoing letter was communicated to the Collector on the 24th November.

75. Vellumpallum.—With reference to the former correspondence respecting the claim of Angara Bramajee Kistnow to a reduction of the assessment on the Zemindary of Vellumpallum in the Rajahmundry District, and to the arrears of over collection, noticed in our General Report, dated 4th January 1827 (paras. 90 to 96), the Secretary to Government, under date the 14th September 1827, transmitted for our information and guidance, the annexed extract from the Minutes of Consultation, under the same date, with a copy of the petition referred to.

From the Secy. to Govt. In Cons., 11th Oct. 1827.

"The Governor in Council has attentively re-perused the whole of the former papers respecting the claim of the petitioner to a reduction of the assessment on his Zemindary and to the arrears of over-collection in consequence. The former was acceded to on the 8th August 1823, and the latter was rejected on the 19th July 1825. The whole correspondence has been communicated to the Court of Directors, and it seems from the 8th para. of their despatch in this Department of the 17th January 1827, that the Honorable Court, although they do not object to the decision of

Extract from the Minutes of Consultation, 14th Sept. 1827.

"Government, appear to wish that a more liberal construction had been put upon the case. The "Governor in Council is of opinion that the Petitioner has no claim whatever of right either to "the reduction of the assessment or to the arrears of over collection. It was optional with him "either to retain or relinquish the lands on being informed of the assessment, which had been "fixed upon them. It is nevertheless true that the assessment, compared with that of the other "Zemindaries, was unusually high; and the Governor in Council is of opinion that the Zemindar's "efforts to satisfy the public demand for so long a period and to retain his estate, notwithstand-"ing the unfavorable terms imposed, entitle him to indulgent consideration; and accordingly "resolves that, instead of collecting immediately the amount of the assessment which has lately "been lowered to Star Pagodas 3,058, the sum of 1,500 Pagodas per annum only shall be taken "for the next ten years.

"The Board of Revenue will be instructed to transmit to Government the permanent Sunnud "under which the Zemindar at present holds his land for the purpose of being cancelled, and to "prepare and submit the draft for a new one to be issued in lieu of it, fixing the assessment at "Star Pagodas 3,058 per annum. They will explain to the Collector, however, that only 1,500 "Pagodas per annum is to be collected for the period above specified."

76. With reference to the above, we requested under date the 31st March last that the Chief Secretary would submit for the orders of the Right Honorable the Governor in Council the letters noted in the margin from the Collector of Rajahmundry.

To the Chief. Secy.
In Cons., 31st March 1828.
24th Novr., in Cons., 3rd Dec. 1827.
27th do., in Cons., 6th Dec. 1827.

77. In conformity with the instructions of Government, the Sunnud under which the Zemindary was at that time held was at the same time submitted, in order that it might be cancelled, and that a fresh one modified as to the amount of the assessment, might be issued to the Zemindar. We proposed that the title of the new Sunnud and the 3rd clause should be written as in the margin, and that the 9th clause in the old Sunnud should be omitted in the new, as the restriction it contained was dispensed with by Regulation I of 1819. No other alteration in the form of the Sunnud appeared to be required.

Sunnud-i-Milkeut Istimrar or Deed of Permanent property granted by the Right Honorable Stephen Rumbold Lushington, Governor in Council of Fort St. George; on the part of the Honorable the United Company of Merchants of England trading to the East Indies, to Angara Kistnow Bramajee, Zemindar of Vellumpallum, being in modification as to the assessment of the Zemindary of Vellumpallum of a Sunnud of the like tenor previously held by the said Angara Kistnow Bramajee granted to him on the 20th October 1804 by the Right Honorable Lord William Kavendish Bentinck, Governor in Council of Fort St. George.

3rd. In conformity to these principles, the assessment of your Zemindary has been fixed from the commencement of Fusly 1223 at the annual sum of Rupees (12,632-3-0) twelve thousand six hundred and thirty-two, annas three, which said sum of Rupees (12,632-3-0) twelve thousand six hundred and thirty two, annas three, shall be fixed, and is hereby accordingly declared by this Sunnud to be the permanent annual Jummah of your Zemindary, payable in the current coin of the province, in fixed monthly instalments, agreeably to the separate Kistbundy signed by you.

78. The assessment fixed on the Vellumpallum Zemindary by the permanent settlement was, we said, Star Pagodas 4,688. A reduction of one-third of the original Jummah was authorized under date the 8th August 1823, leaving a reduced Peshcush payable annually of Star Pagodas 3,058-43-60 or Rupees 10,706-8-0, and at our suggestion two-thirds of the value of certain resumed Maunium lands made over to the Zemindar being Rupees 1,925-11-0, was ordered to be added to the assessment, making the total annual demand against the Zemindary, as stated in the Chief Secretary's letter of the 10th October 1826, Rupees 12,632-3-0. In the extract from the Minutes of Consultation, under date the 14th September 1827, which had been furnished for our information and guidance, the future Peshcush of the Zemindary was stated at Pagodas 3,058, which was the amount of the original assessment modified according to the orders first passed on the subject, and did not include the additional Jummah on account

In Cons., 11th Aug. 1823.

To the Chief. Secy., 10th, in Cons., 16th Oct. 1826.

From the Secy. to Govt., 8th, in Cons., 11th Aug. 1823.

of the resumed Maunium lands. We submitted that the aggregate demand against the estate should be entered in the Sunnud-i-Milkeut Istimrar about to be issued.

79. We observed that Government had been pleased to resolve that "instead of collecting "immediately the amount of the assessment which has lately been lowered to Star Pagodas 3,058, "the sum of 1,500 Pagodas per annum only shall be taken for the next ten years." Adverting to the additional assets available to the Zemindar, we were not certain whether it was the intention of Government that the annual abatement to be made for the next ten years should be Pagodas 1,558, being the difference between Pagodas 3,058 and Pagodas 1,500, and that the additional Jummah on account of the Maunium lands should be collected in full, or whether it was the desire of the Right Honorable the Governor in Council that the whole of the demand against the estate in excess of Pagodas 1,500 should be suspended for the period above specified. In the former case the annual abatement allowed to the Zemindar would be, we said, Rupees 5,453, and in the latter Rupees 7,382.

80. In reply to the foregoing it was explained in a letter from the Secretary to Government, under date the 22nd April last, that it was the intention of Government to allow an annual abatement for ten years of Pagodas 1,558 in the assessment of the Vellumpallum Zemindary in Rajahmundry, being the difference between Pagodas 3,058, the sum to which the Jummah was reduced under the orders of Government of the 8th August 1823, and 1,500 Pagodas, the sum which was ordered to be collected for a special period under the instructions conveyed to us under date the 14th September 1827. Those instructions, we were told, had no reference to the additional Jummah on account of the Maunium lands, which bears a proper proportion to their value, and is to be collected in full. The Right Honorable the Governor in Council, agreeably to our recommendation, desired that the aggregate permanent demand against the estate might be entered in the Sunnud-i-Milkeut Istimrar about to be issued, and approved of the modifications in the form of that document suggested in the 2nd para. of our letter then under reply.

In Cons., 24th April 1828.

Vide para. 77 of this Report.

81. We were directed to cause a new Sunnud to be prepared agreeably to the foregoing instructions, and to submit it for the purpose of being executed by the Right Honorable the Governor in Council. The original document (to be returned) was sent at the same time for eventual reference, and would, we were told, be cancelled on the execution of the new one.

82. An extract para. 1st of the foregoing letter was communicated to the Collector on the 21st July last with the necessary instructions on the subject.

Vide para. 80 of this Report.
In Cons., 21st July 1828.

Relative to the Death of the Zemindar of Pettapore, &c., and to the Assumption of the Charge of His Estate by the Court of Wards.

83. On the 10th March we submitted to Government a letter dated 29th February, from the Collector of Rajahmundry, reporting the death of Row Venkata Neeladry Row, Zemindar of Pettapore,* &c., on the night of the 25th of that month.

To the Chief Secy., in Cons., 10th March 1828.
In Cons., 10th March 1828.

*Ancient Zemindary, Permanent Beriz Rupees 2,58,979.

84. We stated that the Zemindar had left four legitimate children, three sons and a daughter. That the eldest son who was stated to be about five years of age succeeded him in the Zemindary, and we requested the authority of Government to assume the charge of it on his behalf under the provisions of Regulation V of 1804.

85. We observed that the Zemindar had left also two illegitimate—children a son aged 9 years and a daughter aged 13. That he had provided for these children some time previous to

his death by a deed of Gift to the son Vencat Row of the self-acquired Mootahs of Juggempettah, Dentamoor and Royaveram, which were duly registered in the name of Vencat Row under the authority of the Board of Revenue, and that it seemed to be proper that these Mootahs also should be taken under our management as Court of Wards; we requested the authority of Government for this purpose.

From the Secy. to Govt. In Cons., 17th March 1828.

86. This arrangement received the sanction of Government on 14th March.

In Cons., 17th March 1828.

87. Copy of the foregoing correspondence was transmitted to the Collector on the 17th March with the necessary instructions on the subject.

MASULIPATAM.

Settlement of the Minor Estates under the Management of the Collector of Masulipatam, for Fusly 1236.

To the Chief Secy. to Govt. In Dy. Cons., 28th April 1828.

Proceedings, in Cons., 21st April 1828.
23rd, in Cons., 29th March 1827.
8th, in Cons., 17th March 1828.

88. On the 24th April we submitted for the orders of the Right Honorable the Governor in Council the following extract from our Proceedings, under date the 21st of that month, on the settlement of the minor estates under the management of the Collector of Masulipatam, for Fusly 1236, as detailed in the late and present Colllector's letters noted in the margin.

89. 'Previously to quitting the revenue management of the Masulipatam District, the late 'Collector submitted, under date the 23rd March 1827, a report on the state of Minor and 'Aumanie Zemindaries under his superintendence, and stated his opinion of the probable result of 'the management for the year. The Board will at present confine themselves to a consideration 'of the minor states under their charge as Court of Wards.

90. 'With his letter the late Collector transmitted a statement of the estimated extent and 'produce of the cultivation, and the 'amount of shist to be realized thereon, 'and he explained that much of this 'statement had been prepared from the 'accounts of the actual cultivation, re- 'ceipts, &c. His calculations made 'the cultivation on three estates '10,772 Cuttics, 2 V, 0 P. The gross 'produce 36,100 Candies, 16 T, 16 S. 'and the shist including Rockadayem 'and Teervaput Rupees 4,62,548-15-9.

——	Estimated for Fusly 1236.								
	Extent of land cultivated of Varaput and Teroovaput.			Gross Produce.			Total of Shist.		
Minor Estates.	Cuttics.	V.	P.	Candies.	T.	S.	M. Rs.	A.	P.
Noozeed ...	5,753	10	12	17,768	8	17	2,24,457	7	9
Bezoarah ...	1,356	3	10	3,112	15	6	69,271	8	0
Davercottah ...	3,662	3	10	15,219	12	11	1,68,820	0	0
Total...	10,772	2	0	36,100	16	16	4,62,548	15	9

91. 'The produce on the three estates Mr. Roberts stated to be "without exception 'superior," and in Noozeed and Davercottah to be nearly double that of the preceding year. 'This increase had a considerable effect in reducing the value of grain. The selling price of black 'paddy was stated to be 25 per cent. below the selling price of Fusly 1235, that of white paddy '26 per cent., and of the pyra 35 per cent.

92. 'The present Collector in his letter under date the 8th ultimo, shews that much of his 'predecessor's expectations has been realized in the actual result of the year's management.

93. Noozeed.—'The statements transmitted by Mr. Dent shew the Jummah of the 'Noozeed estate for Fusly 1236 to have been settled at Rupees '2,18,582-1-11, being Rupees 28,890-12-5 beyond that for Fusly '1235. The addition of Tuccavy Rupees 8,025-10, made the total 'demand for the year Rupees 2,26,607-11-11, of which Rupees '2,18,657-3-4 were collected within the Fusly, and the Board are 'happy to learn that the balance Rupees 7,950-8-7 had been recovered long previously to the 'date of the Collector's report. To the current collections are to be added Rupees 2,996-8-3, 'being the amount realized within the Fusly from balances due on account of former years 'together with the amount of extra revenue, Moturpha, remission allowed by Government, 'and gain by exchange, making a total of Rupees 2,26,077-10-1.

	Rs.	A.	P.
Fusly 1236...	2,18,582	1	11
„ 1235...	1,89,691	5	6
	28,890	12	5

	Rs.	A.	P.
Collections of current demand, including Tuccavy	2,18,657	3	4
Collection of arrears	2,996	8	3
Exta revenue	3,453	6	10
Moturpha revenue	962	8	0
Gain by exchange	7	15	8
	2,26,077	10	1

Note.—In the Comparative Statement, Enclosure No. 1, Rupees 23,377-9-7 is the sum entered as the balance at the close of Fusly 1235; but this does not include Rupees 62-0-9 due at the end of that Fusly, though collected previously to the date of the Collector's report on the result of it.

94. 'The balances on 'account of former years, 'amounting to Rupees '23,439-10-4, have only been 'reduced to Rs. 20,443-2-1, 'the cheapness of grain hav- 'ing prevented a greater 'reduction.

95. 'From the sum forming the amount collected from the estate within the year are to be 'deducted the charges of the year Rupees '1,75,126-14-10, including Peshcush, Minor's 'subsistence, &c., leaving a surplus of collec- 'tions amounting to Rupees 50,350-11-3. To 'this are to be added Rupees 64,000, being 'repayment to the estate of principal of loans, Rupees 16,885-14-7, the amount of receipts of 'interest on certain loans, and Rupees 2,107-3-0 'the amount brought from the accounts of 'Fusly 1235, making a total of Rupees '1,33,943-12-10, which formed the available 'surplus in the hands of the Collector at the 'close of Fusly 1236.

	Rs.	A.	P.
Collections including Tuccavy	2,26,077	10	1
Charges including Tuccavy	1,75,726	14	10
	50,350	11	3

	Rs.	A.	P.
Surplus Fusly 1236	50,950	11	3
Repayment of Principal	64,000	0	0
Interest of Loans	16,885	14	7
Amount brought from Fusly 1235 ...	2,107	3	0
	1,33,943	12	10

96. 'Previously to Mr. Dent's taking charge of the district, Mr. Roberts had, agreeably 'to the orders of the Court, invested in the 5 'per cent. Bengal loan opened by Government 'under date the 18th August 1825, the amount remaining unemployed at the close of Fusly '1235, viz., Rupees 1,15,945, with the excep- 'tion of Rupees 73-8-0, which last sum being 'added to the amount unappropriated at the close of Fusly 1236, with the deduction of 'Rupees 943-12-10 reserved for incidental 'expenses in the ensuing year, makes the 'sum then lodged in the Treasury Rupees '1,33,073-8-0. The Court have already under 'date the 28th January last, authorized the Collector to disburse Rupees 50,000 of this amount on account of the minor's marriage, the

Proceedings, in Cons., 18th Jany. 1827.

From Collr. 6th, in Cons., 12th March 1827.

	Rs.	A.	P.
Available surplus Fusly 1236	1,33,943	12	10
Carried to the accounts of Fusly 1237	943	12	10
	1,33,000	0	0

'remainder Rupees 80,000, the Collector will be pleased to subscribe to the Bengal loan now
In Cons., 28th Jany. 1829. 'open in the same manner as the former surplus funds were 'subscribed thereto.

97. 'The Collector explains that the whole of the amount transferred to the Treasury as 'available surplus at the end of the Fusly, Rupees '1,33,000, is not an addition to that extent to the assets 'of the minor, there being included in this amount a sum 'of Rupees 60,000 which, as already stated, having been 'received in repayment of principal of loans, did not 'add to the minor's property but was only entered in a different manner in the accounts of Fusly '1236 from those of Fusly 1235. The Collector states that deducting this sum from that trans- 'ferred to the Treasury, the remainder Rupees 73,000 'is the actual addition to the assets of the estate; 'but the Board observe that there is a similar recovery 'to that of the above sum of Rupees 60,000, viz., Rupees '4,000 received in behalf of the minor from Mulrauze 'Lutchmiah, widow and heir of the late Vencatagoonda 'Row, Zemindar of Innacondah, &c., being the principal 'of four bonds for Rupees 1,000 each. Under this view 'of the case the actual addition to the minor's assets 'was 69,000. Adding the last noticed recovery to the 'assets at the end of Fusly 1235, the total assets of the 'estate including the actual addition made to them 'in Fusly 1236, are shewn to have been at the close of 'last year Rupees 8,59,000.

Rs.	
1,33,000 Transferred to the Treasury.	
60,000 Receipts in part of Principal of Loans.	
73,000	

	Rs.	Rs.
Transferred to the Treasury		1,33,000
Recovery of Principal of Loans stated by the Collector ...	60,000	
Recovery of Principal of Bonds from Mulrauze Lutchmiah ...	4,000	
		64,000
		69,000
Assets at the close of Fusly 1235 exclusive of sum reserved for incidental charges		7,86,000
Add sums received in Fusly 1236 from Mulrauze Lutchmiah		4,000
		7,90,000
Actual addition to the assets in Fusly 1236 exclusive of Rupees 943-12-10 carried to accounts of Fusly 1235 ...		69,000
		8,59,000

98. 'The above does not include the interest due on the money subscribed to the loan 'opened 18th August 1825, amounting to Sicca Rupees 37,370,* which 'has been drawn and disposed of as follows:—

* M. Rs. 39,799-0-9.

	S. Rs.
'Interest at 5 per cent on Bond dated 3rd February 1826 for Sicca Rupees 3,19,300, from 3rd February 1826 to 3rd February 1828	31,930
'Interest at do. on do. dated 3rd March 1827 for Sicca Rupees 1,08,800, from the 3rd March 1827 to 3rd March 1828	5,440
	37,370

99. 'The above sum of Sicca Rupees 37,370 being drawn on Bills on 'the Honorable Company for £3,737 which were 'sold in the market at an exchange of 1*s.* 9½*d.* 'per Madras Rupee, produced 41,474 3 6

	S. Rs.
No. 427...	5,000
472...	5,000
151...	5,000
516...	5,000
525...	4,000
526...	4,000
546...	4,000
529...	2,000
550...	4,000
	38,000
1 Bond No. 7502 of 1825/26... ...	800

'Bought Loan acknowledgment as per 'margin to the amount of S. Rupees 38,000, 'and 1 Bond for 800 Rupees, at a discount of ½ 'per cent the price thereof, being 41,115 6 3

'Remainder 358 13 3

	M. Rs.	A.	P.
'Deduct interest due on the acknowledgments at the date of purchase '9th April, Sicca Rupees 184-7-11 or	196	7	9
	162	5	6
'Deduct brokerage	51	8	0
'Remainder paid in cash	110	13	6
'Of which subscribed to the loan	106	8	0
'Remainder on hand	4	5	6

	Rs.	A.	P.
Invested in Company's paper, Sicca Rs. 38,900 or M. Rupees	41,428	8	0
In hand	4	5	6
Interest due on paper purchased Sicca Rs. 184-7-11	196	7	9
	41,629	5	3

8,59,000
41,629
9,00,629

100. 'There has thus been added to the 'minor's funds the sum of Rs. 41,629-5-3, the 'aggregate amount being now Rs. 9,00,629.

101. BEZOARA.—'The Jummah in the Bezoara Zemindary for Fusly 1236 was settled at 'Rs. 71,438-4-6, being Rs. 5,134-6-9 beyond the Jummah of the 'preceding Fusly. The whole amount of the settlement having been 'realized and the estate having now as reported by the Collector in 'his letter under date the 8th March, been delivered over to the 'Zemindar, the Court do not consider it necessary to enter further 'into the management for the year.

	Rs.	A.	P.
Fusly 1236...	71,438	4	6
„ 1235...	66,303	13	9
	5,134	6	9

In Cons., 13th March 1828.

102. DEVERICOTTAH.—'The settlement of the Devericottah Zemindary was fixed for Fusly 1326 'at Rs. 1,51,452-9-3, being Rs. 21,761-11-3 beyond that of Fusly 1235. 'The Tuccavy allowed to the ryots was Rs. 4,000, which made the 'total demand for the year Rs. 1,55,452-9-3; of this Rs. 1,55,201-14-9 'were realized within the Fusly, leaving a balance due on 'account of the current demand of only Rs. 250-10-6, which has since 'been realized.

Jummah. Rs.	A.	P.
Fusly 1236.. 1,51,452	9	3
„ 1235.. 1,29,690	14	0
21,761	11	3

	Rs.	A.	P.
Collection on account of Jummah	1,51,201	14	9
Balance of arrears	3,195	5	3
Extra revenue	487	5	6
Moturpha remission	1,032	8	0
	1,55,917	1	6
Collections	1,55,917	1	6
Disbursements	1,36,272	15	8
	19,644	1	10
Surplus Collections Fusly 1236...	19,644	1	10
Brought from accounts of 1235	6,659	0	5
	26,303	2	3

28th, in Cons. 28th Feb. 1828.

103. 'The total collections of the year 'amounted to Rupees 1,55,917-1-6, exclusive of 'Tuccavy, from which, deducting the disburse- 'ments, also exclusive of Tuccavy, Rupees '1,36,272-15-8, there remains a net surplus of 'Rupees 19,644-1-10, adding to which the sum 'brought to the accounts of Fusly 1236 from 'those of Fusly 1235 Rupees 6,659-0-5, the 'amount in favour of the minor at the close of 'the year was Rupees 26,303-2-3, respecting the 'the disposal of which the Court have already 'given instructions to the Collector.'

GENERAL STATE OF THE SEASON.

104. 'The favorable state of the season noticed by Mr. Roberts, and confirmed by the 'report of the present Collector, encouraged the ryots to extend their cultivation to an extent 'hitherto almost unknown, and their labours were rewarded by a produce so abundant, that there 'was a reduction. Mr. Dent states, in the price of all descriptions of grain, in some 25, in others

'30 per cent below the prices of Fusly 1235, and the price in the past year of almost every kind 'was lower than it had been during any part of the preceding ten. This state of the market 'made it difficult to realize the revenue of the minor Zemindaries; 'it also accounts for the current revenue of Fusly 1236 having fallen 'below that of Fusly 1234, which in all the estates exceeded the 'amount realized from them respectively in Fusly 1235, the very 'unfavorable seasons in this last year having occasioned a consider-'able decrease of produce.

	Fusly 1234. *Jummah.*		
	Rs.	A.	P.
Noozeed.....	2,50,344	2	4
Bezoara.....	82,852	5	3
Devericottah	1,56,638	12	3

105. 'The statement entered in the margin exhibits comparison between the estimate of 'produce and shist made by 'Mr. Roberts, and the actual 'result of the year's manage-'ment. From this it will be 'seen that although in all the 'estates the produce exceeded 'the estimate, the amount real-'ized as fixed by the settle-'ment is less than the estimate 'in both Noozeed and Daveri-'cottah. The cause of this 'Mr. Dent explains by stating 'that in each the estimate was 'formed upon a calculation of 'the prices exceeding those 'which proved in the sequel to be the actual Jummabundy prices of particular descriptions of grain.

Names of the estates.	Quantity of gross produce of the Sary lands exclusive of Inams estimated by Mr. Roberts.			Actual quantity of gross produce of the Sary lands exclusive of Inams as per Jummah settlement.			Total Shist estimated by Mr. Roberts including Rockadayem and Teervaput.			Shist as per Jummah Settlements including Rockadayem and Teervaput.		
	Candies.	T.	S.	Candies.	T.	S.	Rs.	A.	P.	Rs.	A.	P.
Noozeed ...	17,768	0	0	18,134	0	0	2,24,457	0	0	2,20,314	0	0
Bezoara ...	3,113	0	0	4,019	0	0	69,271	0	0	72,723	0	0
Davercottah ...	15,219	0	0	15,429	0	0	1,68,820	0	0	1,51,705	0	0
Total...	36,100	0	0	37,582	0	0	4,62,548	0	0	4,44,742	0	0
Deduct.....				36,100	0	0	4,44,742	0	0			
Difference...				1,482	0	0	17,806	0	0			

106. 'The Court consider the management for the year to be satisfactory and they sanction 'the disbursements made in the several estates in Fusly 1236. They also sanction the list of 'servants proposed to be employed and the statement of Saderwared submitted for Fusly 1237.'

107. In the reply to the foregoing Proceedings contained in a letter from the Secretary to Government, under date the 3rd June 1828, it was observed that they did not appear to call for any observations from the Right Honorable the Governor in Council, except as regarded the Zemindary of Noozeed and the omission of all notice of the claims of Narsimmah Appa Row.

From the Secy. to Govt. In Cons., 9th June 1828.

108. Adverting to the letters of which the dates are noted in the margin, in which the sentiments and orders of Government on the subject of a provision for Narsimmah Appa Row had been conveyed to us, the Right Honorable the Governor in Council, we were told, was at a loss to account for the circumstance of the case of this unfortunate individual being still unsettled.

To the Board of Revenue, 13th, in Cons., 19th Feby. 1821.
" do. do. 7th, in Cons., 13th Augt. "
" do. do. 21st, in Cons., 27th Sept. "
" do. do. 19th, in Cons., 25th July 1822.
" do. do. 3rd, in Cons., 5th Sept. "
" do. do. 16th, in Cons., 25th Nov. 1824.
" do. do. 23rd Feby., in Cons., 1st March 1827.
" do. do. 20th, in Cons., 30th July 1827.
" do. do. 12th, in Cons., 18th Oct. "
" do. do. 30th Oct., in Cons., 15th Nov. 1827.
" do. do. 21st, in Cons., 24th March 1828.

109. Upwards of seven months, it was observed, had then elapsed since we had been desired to instruct the Collector to renew his negotiation with the Manager of Noozeed and guardian of the minor, and to submit a report on the arrangement which he might effect, but no information had, it was added, up to that date been laid before Government as to the renewal, progress, or result of such

See letter dated 30th October, in Cons., 15th Nov. 1820.

negotiation. We were directed to furnish it without delay, and at the same time to state whether, in our opinion, it was competent to the Court of Wards to order the just claims of the relations of minor Zemindars, whose estates are under its charge, to be satisfied out of the surplus funds, in common with those of private creditors, for the discharge of which provision is made by Section XVII, Regulation V of 1804.

110. It was observed further that we were aware that Narsimmah Appa Row had been in the receipt of a pension from Government of 800 Rupees per mensem from the month of July 1822; that his claim to a provision from the estate of the son of Ramchunder Row was considered unquestionable, and that the surplus funds in favor of the minor Zemindar of Noozeed amount to the very large sum of Rupees 9,00,629.

In Cons., 9th June 1828.

111. Copy of the foregoing letter was communicated to the Collector on the 9th June with the necessary instructions on the subject.

RESULT OF THE ENDEAVOURS OF THE COLLECTOR OF MASULIPATAM TO PROCURE A PROVISION FOR NARSIMMAH APPA ROW, UNCLE OF THE ZEMINDAR OF NOOZEED.

112. With reference to para. 108 of this Report, we submitted for the information of the Right Honorable the Governor in Council the letter noted in the margin from the Collector of Masulipatam, reporting on the case of Narsimmah Appa Row, uncle of the Zemindar of Noozeed, and stating the result of his endeavours in pursuance of the orders of Government for the purpose of procuring a provision for this individual to be defrayed out of the funds of the Zemindar.

To the Chief Secy. to Govt., 29th, in Cons., 29th Sept. 1828. 15th, in Cons., 21st Augt. 1828.

113. We remarked that the Right Honorable the Governor in Council would be fully informed by that letter of the circumstances which had hitherto prevented a settlement in favor of Narsimmah Appa Row in the manner desired by Government, and that it would be observed that the negotiations of the present Collector had not been more successful than those of his predecessors. That the claims of Narsimmah Appa Row had been opposed by the same arguments as heretofore. That it was asserted that his claims upon the Zemindary had been conclusively rejected by the Courts in which he chose to prefer them, and that if he had any claims for a maintenance independent of the Zemindary, they could only be valid against the heirs of Vencatanarsimmah Appa Row of Ellore, who succeeded to the possession of all the patrimonial property. That upon these grounds the mother of the Zemindar insisted when the subject was agitated in 1821, that the guardian and manager of the minor referred to her representation and declined the responsibility of doing anything contrary to it, observing that they were only the servants of the Court of Wards and had no authority independent of them. That the same grounds were taken by the minor himself. That objection was made also to the amount of the pension allowed to Narsimmah Appa Row as being excessive compared with the pensions allowed to the excluded members of other families of equal rank, at the permanent settlement.

114. We said that we deemed it proper on that occasion to recapitulate the principal points of the case of Narsimmah Appa Row, and to submit our sentiments upon them.

115. We observed that the declared principle on which the Government proceeded in forming the permanent settlement was that "the ruling power had, "in conformity to the ancient usages of the country, reserved to itself "and have exercised the actual proprietary right of lands of every description." That previously it had not been the practice of the ruling power to permit the succession to Zemindaries strictly according to the law of inheritance; that it was influenced chiefly by motives of policy; the "death of a Zemindar "was not necessarily followed by the appointment of his son," and "that even where Zemindaries

Preamble XXXI of 1802.

From the Collector of Masulipatam, 16th, in Cons., 30th March 1820.

"were allowed to remain in the same families, they were not subdivided among the different sons, "but were entrusted to those who were thought most capable of "administering the revenues or most likely to be troublesome, unless "it was made their interest to be quiet." That "in the preamble of "Regulation XXV of 1802 is described the uncertainty of the "tenure by which Zemindaries had previously been held; an uncertainty "which was obviously incompatible with the previous recognition of any hereditary right of suc- "cession. It is declared for the reasons stated, that an assessment shall be fixed on all lands "liable to the payment of public revenue, and it is then enacted that, such assessment being "fixed, the proprietary right to estates of this description shall become vested in the Zemindars "and in their heirs and lawful successors for ever." That "it is plainly deducible from this Regu- "lation that previously to the fixing of the permanent assessment, succession to Zemindary "tenures was not governed exclusively by the laws of inheritence; but that the ruling power "created, tolerated, abolished, or disposed of those tenures as might be considered most "expedient for the purpose of realizing the public revenue due from the lands."

Decree of Sudder Adawlut, dated 20th May 1819. Enclosure in a letter from the Collector of Masulipatam, 10th, in Cons., 19th August 1819.

116. That "the same principle was acted upon by our own Government. The realization "of the revenues of the State was equally the object of both; and in "selecting an individual for the charge of a Zemindary, their choice "was equally influenced by motives of policy. Self-interest taught "them both to confer the office on the person most likely to pay the public assessment and "preserve the peace of the country." That unless from motives of policy no regard was paid to the pretensions of younger brothers to share the Zemindaries formerly held by their fathers, but to guard the Government from the importunities of a Zemindar's relations, it was generally stipulated that he should pay them small pensions. That thus Nagaswera Naidoo, Zemindar of Davericottah, having mismanaged his district, was expelled by the Government who gave the Zemindary to this eldest son on the condition of his paying to his father a pension of 100* M. Pagodas equal to Rupees 385 per mensem. That in this case the second son was excluded without any provision. That thus *also* the Zemindaries of Suttenapully and Rapilly were given exclusively to the elder brothers, a provision having been made for the younger brother in the former case, but not in the latter. That the large Zemindary of Chintapilly in Guntoor assessed with a Peshcush of Star Pagodas 1,22,790, was given to Vassareddy Vencatadry Naidoo to the exclusion of the son of his predecessor, his father's elder brother, while a pension of only 1-2-0 Pagodas a month was assigned for the support of the heir-at-law so excluded and of another cousin.

Collector of Masulipatam, 16th, in Cons., 30th March 1820.

From do. do.

*110 Star Pagodas. See statement No. 5 in letter from Collector, 15th, in Cons., 21st Augt. 1828.

From the Board to Govt., 14th June and 13th Dec. 1821. In Cons., 14th June and 13th Decr. 1821.

117. In the Noozeed case the Zemindary would probably, we said, have been given entire to the eldest brother, but that policy dictated the expediency of conciliating the second brother Rama Chundra Row, in order to preserve the peace of the country. With this view, as a measure of prudence, the Ellore Circar was given to Vencatanarsimmah Appa Row, the eldest brother, and the Condapilly Circar to Rama Chundra Row, the youngest brother, Narsimmah Appa Row, the present claimant, being left without a specific provision.

Report of Special Commission, 27th Sept. 1802, and other authorities quoted in letter from Collector of Masulipatam, dated 16th, in Cons., 30th March 1820.

118. This omission was, we observed, much to be regretted, as if a provision had been made for him at the time, it would have prevented all the after-disputes and protracted litigation by which so much loss had been incurred by the family. But it was to be observed that his situation was no worse than that of the younger brothers of the Zemindars of Davericottah and Rapilly, who were left equally dependent on their brothers. Had a provision been made for

for Narsimmah Appa Row at this time, it is hardly to be supposed that it would have been greater than the amount secured on the Davericottah Zemindary to the father of the Zemindar, who had been ejected from possession, viz., 100 M. Pagodas per mensem. The separate pension proposed to be granted to him in 1794, it was to be observed, was only 85 Pagodas, which was not sanctioned by us, the total amount of pensions proposed at the time for all the members of the family exceeding the prescribed limit of 10 per cent. on the net revenue of the whole original estate allowed for the support of the family generally. In a list subsequently submitted to us, in which the proposed pensions were much reduced, no separate provision was made for him, and it seemed that the allowance proposed for Rama Chundra Row was intended to maintain his brother also; the allowance proposed for the eldest brother being only 90 Pagodas, while that in the name of Rama Chundra Row is 120 Pagoads.

By Mr. Branfill, 25th Feby., in Cons., 6th March 1794.

From Mr. Branfill, 18th Nov., in Cons., 4th Dec. 1794.

119. In 1805 Narsimmah Appa Row was instigated to make an attempt to obtain a share of the Zemindary from which he had been excluded at the time of the permanent settlement. He sued first his uterine brother Rama Chundra Row for a moiety of the Zemindary, which had been granted to him, and for a division of the paternal property in his possession. This suit having been brought in the regular course before the Sudder Adawlut, was dismissed by that Court on the opinion of the Law Officers, that Narsimmah Appa Row was not entitled to sue Rama Chundra Appa Row for his share of the paternal property without suing also the eldest brother Vencatanarsimmah Appa Row.

120. Narsimmah then sued his eldest brother Vencatanarsimmah Appa Row and the mother and guardian of Sobanadry Row, son of Rama Chundra, who had died in the meantime, jointly for the recovery of one-third of the entire Zemindary and of the net profits thereof for 14 years. And this suit also having been carried by appeal before the Sudder Adawlut, it was declared in Decree of that Court "that in granting the Zemindary of Noozeed in unequal proportions to the "two original defendants, the British Government exercised a right which, according to the "declared usages of the country, was vested in the ruling power, and as by the exclusion of the "original plaintiff, whether intentional or otherwise, no known law was infringed, the Courts are "precluded from all jurisdiction in the case." The plaintiff's claim to a portion of the Noozeed Zemindary was therefore decided to be inadmissible.

121. By this judgment it was conclusively determined that the act of permanent settlement and the laws by which it was sanctioned, absolutely excluded all pretensions of hereditary title to property in land. A similar judgment had already been given by Lord William Bentinck, Governor in Council, in 1804. One Shevanoo Taver had claimed as his separate hereditary estate, a portion of the land included in the Woorcaud Zemindary for which a permanent Sunnud had been given to Shaytoo Rayer. "His Lordship in Council con- "sidered the petition of Shevanoo Taver to be perfectly inadmissible. "The permanent Sunnud for the whole of the Woorcaud Zemindary "had been given to Shatoo Rayer. It was presumed that the decision of Government was just. "But even were it otherwise, the act was done, and the right was given, and no modification or "change could be made in that grant without shaking the very foundation of the permanent "settlement, and without destroying all the confidence and security which might be expected to "arise from it."

To the Judge of Ramnad, 12th May 1804.

122. It was, we said, thus clear that Narsimmah Appa Row had no right to a portion of the Zemindary. It had not been regularly tried whether under the Regulations there was any legal obligation on a Zemindar who acquired his Zemindary by the gift of Government at the permanent settlement to maintain a destitute brother. We observed that the Court of Directors doubt that there is such an obligation, and that we concurred in that doubt. That the Zemindary having been

General letter from England, 18th Aug. 1824, para. 78.

conferred by Government in the free exercise of discretion and not in recognition of an hereditary title, or in trust for a family, it must be regarded as the self-acquired property of the individual grantee, and not chargeable with the maintenance of younger brothers. But whatever the law might be on this point, it was clear from the opinion of the Law Officers of the Sudder Adawlut before adverted to, that it makes no distinction between the brothers by different mothers in respect to their liability for this charge. They declared that Narsimmah Appa Row had a right of action against his half brother Vencatanarsimmah equally as against his whole brother Rama Chundra, and that he could not bring his action against the latter without bringing it also against the former.

123. There could be no doubt, we said, that Narsimmah Appa Row was entitled as a member of an undivided family by the Hindoo Law to a share of any paternal property independent of the Zemindary, to which his elder brothers might have succeeded. In his first action, he sued his brother Rama Chunder for a share of the property of that description alleged to be in his possession as well as for a moiety of the portion of the Zemindary which had fallen to him. The Lower Courts declared that it had not been proved that Rama Chundra Row was in possession of any paternal property. It was upon the ground that the family property came wholly into the possession of the eldest brother Narsimmah Appa Row of Ellore, that the Noozeed family maintained that if Narsimmah Appa Row had any substantial claim for a provision, it must be against the heirs of Vencatanarsimmah Appa Row of Ellore and not against his nephew Soobanadry Row of Noozeed. At any rate, we apprehended, it could not be legally against Soobanadry Row and not against the heir of Vencatanarsimmah.

124. It was for this reason that we thought the Collector had acted prudently in suspending his negotiations with the Noozeed family on the death of Vencatanarsimmah, from the prospect which then opened of a more successful result than could otherwise be expected, arising from a negotiation with the two branches of the family jointly, especially as it was probable that a son of Narsimmah Appa Row would be recognized as the heir to the Ellore Zemindary, on which negotiation it was hoped that by mutual concessions the point of pride which had always been the chief obstacle in the way of a settlement would be removed, and the object which the Government so much desired obtained by an amicable arrangement. The Government, however, thought differently, and the Collector was ordered to proceed in his negotiation with the Noozeed family separately.

To Govt. 15th, in Cons., 15th Oct. 1827.

From Govt., 30th Oct., in Cons., 15th Nov. 1827.

125. In Mr. Secretary Chamier's letter of the 3rd June last, we were reminded that Narsimmah Appa Row's claim to a provision from the estate of the son of Rama Chundra Row was considered unquestionable, and we were directed to state whether in our opinion it was competent to the Court of Wards to order the just claims of the relations of minor Zemindars whose estates are under its charge to be satisfied out of the surplus funds in common with those of private creditors. It appeared to us, we said, that as Court of Wards it would be competent to us to sanction the payment of such allowances out of minor's funds as by law the Zemindar, if he were of age, could be compelled to pay, and such other allowances as are recommended by the relations of the minor most interested in his welfare, and such as are in themselves reasonable and proper; but that we should be responsible for any payments made by our order, if it should appear that such payments were not legally due or could not be defended on the above ground. Moreover we apprehended that the express consent of a minor to any payments made by our order not warranted by the law nor defensible on the above grounds, would not be sufficient to save us from responsibility, should he, on coming to legal age, call upon us to account for the same. We were fully aware that the equity of the claim of Narsimmah Appa Row against his nephew, the Zemindar of Noozeed, had been considered by the Government to be unquestionable. But

In Cons., 9th June 1828.

we doubted whether it could be supported in any point in those Courts to which the Zemindars are taught by their Sunnuds to look for the protection of their rights as a claim exclusively against the Zemindar of Noozeed. We concluded, therefore, that we should not be warranted in authorizing payment of the pension allowed by Government to Narsimmah Appa Row exclusively out of the Noozeed funds, which funds, it might be here observed with reference to para. 5 of Mr. Chamier's letter, under date the 3rd June 1828, were not derived entirely from the Zemindary conferred by Government on Rama Chundra Row, but from another purchased estate also.

19th, in Cons., 25th July 1822.

In Cons., 9th June 1828.

126. From all that had been written on the subject, we were led to infer that the chief difficulties in the way of a settlement are, that Narsimmah Appa Row had been encouraged to claim larger allowance for his maintenance than was sanctioned by the precedents in similar cases in other families, and that the Zemindar of Noozeed had been declared solely chargeable for this allowance contrary to what is understood to be the law on the case. From the precedents in other families, under similar circumstances, Narsimmah Appa Row, as a younger brother, had no right to expect an allowance of more than about 100 Pagodas or say 400 Rupees a month out of the revenues of the whole original estate. As no stipulation was made at the permanent settlement to secure such a provision for him, he could not claim it as a right, but he might have obtained it as a boon from the benevolence of his brothers. Had he asked for a separate allowance of 400 Rupees a month, to be defrayed equally by his brothers before they were exasperated against him by his attempts to deprive them of a portion of their estates, it would probably have been granted. It would have been a reasonable request, and could hardly have been refused without discredit to the family. After all, this arrangement might perhaps still be made, and it was the only one which we as Court of Wards could undertake to sanction.

127. We observed that it is stated by the Collector that 400 Rupees per mensem was the rate which Rama Chundra Appa Row of Noozeed pleaded to be usually granted in other Samastanums and which he agreed to pay. In his appeal to the Provincial Court from the Decree of the Zillah Court in the first suit instituted by Narsimmah Appa Row, he protests against being made solely responsible for the maintenance of his brother. "In regard to the subsistence "of Narsimmah Appa Row," he observed, "it is equally incumbent on both my eldest brother "Vencatanarasimmah Appa Row and myself to disburse it, consequently we should conjointly fix "on him a suitable allowance for his subsistence that he may be enabled to relieve himself from the "trouble which he now labours under; but I see no reason why I alone should allow it to him." He proceeded to point out that the allowance granted by the Zillah Court far exceeded the allowances fixed by the Government in similar cases, some of which were instanced, and contended that if an allowance were ordered, it ought to be regulated by those precedents and assessed equally on both the elder brothers; but we could not find anything like a consent on his part to pay his brother 400 Rupees a month, or any specific sum. The Collector, however, on the supposition that Rama Chundra Appa Row agreed to pay 400 Rupees a month to his brother, concluded that his son, the minor Zemindar of Noozeed, would at the time readily consent to the same. That supposition we conceived to be erroneous, and we did not think the Collector had any other sufficient ground for his opinion that the minor would consent to the payment of such an allowance, without the participation of the Ellore Zemindar, either in arrears or prospectively, much less that he would consent to continue to his uncle the full allowance then paid to him by Government at his own charge for the future. The connection mentioned in para. 32 of the Collector's letter we apprehended precluded such an expectation. But the father of the Zemindar of Noozeed having admitted himself to be equally liable for the subsistence of Narsimmah Appa Row with his elder brother the Zemindar of Ellore, the son would probably not draw back from this, provided the allowance were moderate and the friends of the Ellore minor agreed that he

15th, in Cons., 21st Aug. 1828.

should bear his share of the charge. This would, we observed, depend chiefly upon Narsimmah Appa Row himself, the father of the boy, who had been acknowledged as the Zemindar of Ellore. It was true that the adoption of this boy by the late Zemindar of Ellore, by which he was taken out of his father's family, exempted him from the legal obligation of contributing to his father's support. But according to the view taken by us, Narsimmah Appa Row's claims against either of the minors depended not upon any legal obligation, but upon the natural obligation imposed on his relations by the ties of blood, and considered in this light they were obviously stronger against the Ellore minor than against the minor of Noozeed.

128. We remarked that if an arrangement should be made by the two branches of the family conjointly to provide for the future maintenance of Narsimmah Appa Row by an allowance of 400 Rupees a month, it would then remain to be considered whether arrears should be allowed and at what rate, and from what date. We thought that arrears should be allowed in that case at the same rate, but not from the date from which they are calculated by the Collector, viz., the date of the permanent settlement—the proper date would appear to be that assumed by the Provincial Court in their calculation of the arrears of the allowance granted by their decree, viz., 1st February 1805, on which Narsimmah Appa Row left his brother's house. If arrears were allowed, we thought they should be paid in trust for the satisfaction of the debts of Narsimmah Appa Row after the liquidation of the advance made to him by Government. Among the debts were Rupees 39,000 due for costs of suit paid by the Zemindars of Ellore and Noozeed and adjudged to be repaid by Narsimmah Appah Row. The Collector suggested that the minors might be induced to relinquish their claims on this account, but as this would be equivalent to an additional payment over and above the arrears, we thought that we should hardly be warranted as Court of Wards in sanctioning it.

Relative to the Suits instituted in the Supreme Court against Intizam-ul-Dowlah by his Elder Brother.

To the Chief Secy. to Govt. In Cons., 18th Sept. 1828.

129. In our letter dated 18th September 1828 we addressed Government upon the case of Intizam-ul-Dowlah, son of the late Nabob of Masulipatam.

Vide General Report, dated 3rd Jany. 1822, para. 158, &c.

130. We observed that under date the 2nd October 1821 we had been informed by a letter from Mr. Secretary Hill that the Governor in Council having taken into consideration the report of the Committee appointed to inquire into the claims of the family of the Masulipatam Nabob, had resolved to submit for the sanction of the Court of Directors certain specific propositions, among which were the following.

"That the sum of Madras Pagodas 259-18 per month, appropriable to defray the expense of "marriages, &c., in the family be no longer assigned to such purposes, but that, out of the fund "in question, a lac of Rupees be paid to the four younger brothers, with an intimation that for "the future they are to receive nothing beyond the amount of their respective pensions.

"That in consideration of Roostoom Jah's being at the head of the family, he receive half a lac "of Rupees out of his mother's lapsed pension of Madras Pagodas 235 per month, and that his "own pension be raised from Madras Pagodas 381-9 to Madras Pagodas 500 per month."

Vide General Report, dated 5th Jany. 1824, para. 152, &c.

131. In the meantime Roostoom Jah died, and in conformity to the intentions expressed in his Will, the Governor in Council was pleased to recognize his second son Intizam-ul-Dowlah as being at the head of the family, and to direct the family pension to be paid to him, to be appropriated in the manner desired by his late father, with the exception of 150 Rupees per month fixed as the allowance of Kootub-ul-Dowlah, the eldest son, to be paid into his own hands. This arrangement was ordered to take effect from the date of Roostoom Jah's death.

In Cons., 7th July 1825.

132. The sanction of the Court of Directors to the specific proposition submitted by Government was conveyed in their general letter dated 18th August 1824, and communicated to us under date the 21st June 1825.

133. Sometime before this the eldest son of Roostoom Jah had filed suits in the Supreme Court to try the legality of his father's Will under which his brother Intizam-ul-Dowlah had been preferred before him as head of the family, availing himself of the circumstances of Intizam-ul-Dowlah having obtained probate of the Will from the Supreme Court in order to enable him to receive the interest on a Company's bond belonging to his father's estate, in consequence of which he had been deemed subject to the jurisdiction of that Court.

In Cons., 24th July 1828.

134. Intizam-ul-Dowlah having solicited the assistance and support of Government in this case, a correspondence ensued with the Advocate-General, which was communicated to us in a letter from Mr. Secretary Macleod under date the 18th October 1825, in which it was observed that it was not in the power of the Government to afford him the succour which he had solicited, or to extricate him from the difficulties in which he was unfortunately placed; but that the Governor in Council was so strongly impressed with a conviction of the correctness of the view taken by Intizam-ul-Dowlah of the probable consequences of the proceedings in the Supreme Court, as to be of opinion what almost any compromise would be preferable for him to the continuance of those proceedings. We were accordingly directed to use our endeavours to effect such a settlement of the matters in dispute between the two brothers as would put an end to the law suits, even though it should be impracticable to do so without some considerable sacrifice of just pretensions on the part of Intizam-ul-Dowlah, and for the attainment of this end, we were authorized to communicate with the Advocate-General and to employ the services of the Collector of Masulipatam according to our discretion.

In Cons., 23rd June 1828.

135. We stated that our communications with the Advocate-General were carried on in personal conferences, the purport of which was from time to time reported to the Governor, and with his sanction Mr. Compton was authorized to stipulate for the payment to the elder brother of a sum not exceeding the amount of half a lac of Rupees, which the Court of Directors had allowed to be granted to his father Roostoom Jah as the head of the family, on the condition of his surrendering all his claims against the estate and leaving his brother Intizam-ul-Dowlah in undisturbed possession according to his father's Will, Intizam-ul-Dowlah subsequently of his own accord empowered Mr. Compton to increase the offer to be made to his brother to 80,000 Rupees. Mr. Compton very willingly undertook the office of mediator and earnestly endeavoured to effect the desired compromise. His exertions were, however, frustrated by the interested advice of others whose anticipated profits would have been cut off by any such arrangement and perhaps by the too great anxiety displayed by Intizam-ul-Dowlah himself for the settlement of the cause out of Court, which naturally gave confidence to the other party from the idea that his anxiety arose from apprehension of an unfavorable issue, and Mr. Compton left Madras without having succeeded in his object. But before his departure we were informed by him that he had lately made one effort towards a settlement from which he anticipated a favorable result. We understood, we said, that having taken occasion to bring the case to the notice of the Judges, he had induced them to call the elder brother Kootbood-ul-Dowlah before them, and in his presence had drawn from them some observations tending to recommend his acceptance of the terms of accommodation which had been offered to him. We had hoped that Kootbood-ul-Dowlah being thus apprized of the sentiments of the Judges, would no longer listen to the bad counsel by which he had been previously guided, and would gladly accede to the offers of his brother Intizam-ul-Dowlah. But by the petition from the latter, enclosed in Mr. Secretary Chamier's letter of the 6th June, we were informed that he still resisted all terms of compromise.

136. In consequence we proceeded to communicate with the present Advocate-General on the subject, and on the 24th July last addressed a letter to him, in which he was requested to inform them of the proceedings which had taken place in the Supreme Court in the suits against Intizam-ul-Dowlah, subsequently to the report made to Government by Mr. Compton in October 1824, and to explain the nature of the questions at present before the Court, and also to consider and state his opinion as to the best means of accomplishing the object of settling the matters in dispute between the two brothers, and further, if possible, to ascertain correctly what passed when Mr. Compton had brought the case before the Court previous to his departure with a view to its being communicated to the Government.

In Cons., 24th July 1828.

137. Mr. Norton, we said, gave his immediate attention to our request, and on the 23rd August addressed to us a report which we laid before Government, comprehending the whole case in all its bearings with many valuable observations on points of general importance.

In Cons., 28th Aug. 1828.

138. We said, it appeared, that the suit on the ecclesiastical side of the Supreme Court remained precisely in the same situation as described by Mr. Compton in 1824, with this sole difference that Intizam-ul-Dowlah had since obeyed the citation of the Court, for the disobedience of which he had been before pronounced contumacious, and had "thereby cured his contumacy "and enabled his antagonist to proceed again." Mr. Norton, we observed, considered that this step was injudicious, but thought that it would be of no real consequence in the result.

139. In the equity suit an answer had been filed on the part of Intizam-ul-Dowlah in October or November 1825, "which not only detailed his defence on the merits, but more "particularly stated his grounds of opposition to the jurisdiction in respect of the probate or "otherwise." This answer Mr. Norton considered "to be sufficiently full and correct for the purpose "of raising every argument against the assumed jurisdiction of the Supreme Court should the "cause come to a hearing."

140. It was about this time, we remarked, that the late Advocate-General was authorized to mediate between the brothers for the purpose of effecting a compromise. Pending these negociations he succeeded in stopping proceedings in the Court and nothing further appeared to have been done, until he brought the plaintiff in person before the Court, as before noticed, in the hope that he would be convinced by the observations of the Judges of the advantages of accepting the terms offered to him. The Chief Justice, Mr. Norton stated, on this occasion intimated to the plaintiff his regret at his perseverance in refusing to compromise all his suits upon the terms proposed, and the whole Court seemed to acquiesce in the observations made to him by Mr. Compton, as his Counsel, in their hearing, that "he believed the terms offered to be far more "advantageous to him even than success in his suits, for that the Court would not hold cognizance "of any claim extending beyond the sum collected within their jurisdictions;" and that even if they should in the result declare against the Will, they should then divide the money according to the Mahomedan Law, by which course he would receive less as his share than was then offered amicably. The plaintiff at first it seemed testified some inclination to accept the terms proposed, but had since evinced every desire to proceed. The cause, Mr. Norton stated, was then at issue, on the facts stated in the Bill and answer and some witnesses had been examined on behalf of the elder brother.

141. Having explained the situation of the suits, Mr. Norton proceeded to make some observations on the nature of the questions before the Court, and to suggest his opinion on the most discreet course to be pursued with a view to the best settlement of them. Without following Mr. Norton through his explanations of the questions and his reasoning upon them, we deemed it sufficient to observe in brief, that with respect to the suit on the ecclesiastical side he

thought that it could not be followed up, and that it would be on every account best for Intizam-ul-Dowlah to take no further heed of it. With respect to the equity suit, he thought that it must eventually be given up for want of jurisdiction, but that if jurisdiction were assumed, the decision of the Court on the merits and on the law would probably go to confirm the Will in the favor of Intizam-ul-Dowlah. Should the complainant persist in refusing all compromise, he said it would be impossible to prevent the cause from proceeding to a hearing, at which stage, however, it would in all probability soon arrive. Should the Will not be dismissed at the hearing as he expected, it would be impossible to prevent a protracted litigation, although the final decree might eventually turn against the complaint.

142. Under all the circumstances Mr. Norton thought that the best course to bring the cause between the brothers to a settlement would be to evince a determination to proceed in the defence of Intizam-ul-Dowlah fully, unless his elder brother should, without further hesitation, accept the terms already offered. He remarked that while this person was conscious that by the pendency of the suit he would be enabled to defeat his brother and family from the enjoyment of their property, it was little to be expected that he would submit to a compromise. He recommended therefore not only as a perfectly safe measure, but as the only one likely to have effect on Kootbud-ul-Dowlah in inducing him to abandon his suit, that with exception of a sufficient sum to cover any possible recovery by him in this suit, which he thought could not be equal to 80,000 Rupees, the sum offered to him as an inducement to compromise, all the rest should be paid into the hands of Intizam either with or without security for refunding as Government might think proper, and "that "Kootbud be expressly informed of this alternative to his compromising the suit, and further that "Government would, in case of his refusal, on no account acknowledge any claim he might advance "whether for pension or on any other pretence." Mr. Norton observed that "the Accountant-"General had for forms' sake been made a party to the suit as holding the securities in question, "and that he was still under injunction not to part with these securities, but to hold them for the "credit of the cause;" and that the payments he recommended, if made at all, must be made out of some different funds. He added that "it might be as well that an assignment by Intizam-ul-"Dowlah of his title in these securities, should form the consideration of such advance," and he held as a part of the security for refunding, if a refund should be necessary. If this course were pursued, Mr. Norton thought "that the much deprecated personal inconveniences suffered by "Intizam's having his rights and claims discussed in the Supreme Court would be avoided."

143. We said that on mature consideration we were convinced that the course suggested by the Advocate-General was the most advisable, and should the Right Honorable the Governor in Council agree with us, we would suggest that Mr. Norton be authorized in the first instance to make a communication to the parties of the intention of Government to proceed. Accordingly with the view of affording another opportunity to Kootbud-ul-Dowlah of acceding to the proposed compromise before his brother Intizam was put in possession of the property, which it might be deemed expedient to make over to him.

144. We stated that the securities in the hands of the Accountant-General amounted to S. Rupees 1,48,400, and that the other funds which might be made over to Intizam-ul-Dowlah were the half lac of Rupees authorized by the Court of Directors to be paid to Roostoom Jah as the head of the family, and the arrears which the Government might be pleased to allow on account of the addition of the family pension sanctioned by the same authority to the 5th proposition submitted to them by the Honorable the Governor in Council under date the 2nd October 1821. The monthly pension of 150 Rupees allowed by Government to the elder brother, we observed, was ordered in Mr. Secretary Macleod's letter of the 18th October 1825 to be stopped, and previously he had refused to receive it.

In Cons., 15th Oct. 1821.

In Cons., 24th July 1828.

145. We observed that there seemed to be no reason why steps should not be taken in the meantime for the distribution of the lac of Rupees authorized by the Court of Directors to be paid to the younger brothers of Roostoom Jah on account of marriage expenses in their respective families, and should the Government be pleased to order it, we would be prepared to inquire into the various claims that had been made to share in this fund.

146. We remarked that in the petition of Intizam-ul-Dowlah enclosed in Mr. Chamier's letter of the 6th June, he prayed that the Advocate-General might be instructed to take up his cause in his official capacity. It appeared, we observed, from Mr. Norton's letter that he was retained as Counsel on behalf of Intizam on his private account before his arrival here, but that since he understood the view which Government had adopted in reference to this case, and especially the pecuniary embarrassment under which these suits had placed his client, he directed that no further fees shall be paid to him on his account, desiring that all consideration of them should be postponed until the final settlement of the litigation. We left it to the Government to decide with reference to the observations of the Advocate-General in regard to the peculiar position in which he was placed as the private as well as official adviser in this case, and his general remarks respecting the interest of Government in suits between parties under certain circumstances, whether his professional assistance should be afforded to Intizam as heretofore on his private account, or on account of Government in his official capacity.

In Cons., 23rd June 1828.

147. The observations of the Advocate-General on this topic, and all his reasonings regarding the jurisdiction of the Supreme Court being of general importance, we suggested that the original report should be transferred to the records of Government, a copy being kept for reference in our office.

148. In conclusion we expressed our obligation to the Advocate-General for his ready attention to our communications on this subject, and his cheerful compliance with our request to draw up a statement of the case, and of the questions involved in it, for the information of Government.

Relative to the Balance against Mr. Hawkins on account of an embezzlement in his Treasury.

149. With reference to Mr. Secretary Chamier's letter under date the 3rd July 1827, authorizing the Collector of Masulipatam to proceed for the recovery of the balance outstanding against Mr. Hawkins, formerly Collector of that District, on account of an embezzlement from the Treasury which occurred during his administration by selling a house, the title deeds of which were made over to the Collector by Mr. Hawkins' shroff, the person immediately responsible for the deficiency. We, on 6th November last, submitted for the information of the Right Honorable the Governor in Council a letter from the Collector, dated 18th October, reporting that the house had been sold by public auction for the sum of Rupees 3,250, which had been duly paid into the public Treasury.

Vide last General Report, para. 109.

To the Chief Secretary to Government.

In Cons., 6th Nov. 1828.

In Cons., 27th Oct. 1828.

150. The Collector noticed, we said, that there was a demand for Rupees 675 out of the above sum on account of the representantive of the Nabob of Masulipatam, to whom title deeds were originally mortgaged, and who gave them up on condition of the debt due to him being paid in the first instance out of the proceeds of the property. We stated that the sum of Rupees 675

was the balance of the debt originally due to the Nabob, and must of course be retained in deposit on account of his representative. That the remainder Rupees 2,575 should be credited in the public accounts in part of the balance standing against Mr. Hawkins, by which it would be reduced from Rupees 8,177-10-2 to Rupees 5,602-10-2, and solicited the sanction of Government for this arrangement.

Rupees	.....	8,177	10 2
"	.....	2,575	0 0
Rs.		5,602	10 2

151. We observed that in the last para. of our letter of the 21st June 1827, it was suggested that the Collector should call upon Rama Shastry, the person in possession of the house in question to pay a reasonable rent for it from the date of the decree of the Sudder Adawlut rejecting his claims to recover the title deeds, and that under the authority conveyed in Mr. Chamier's letter in reply, the Collector was instructed to make the demand that Mr. Dent since reported that he had in vain attempted to bring Rama Shastry to any arrangement on this head, and that it therefore remained for the Government to determine whether he should be prosecuted in Court for the satisfaction of the demand.

In Cons., 21st June 1827.

152. In the reply from Government of 25th November, it was remarked that the house had been sold by public auction for Rupees 3,250, and that out of this sum, the sum of Rupees 675 was due to the representative of the late Roostoom Jah, commonly called the Nabob of Masulipatam, on account of a debt for which the title deeds were formerly mortgaged to him, and for the payment of which, in the first instance, he had stipulated when he gave them up. We were informed that the Right Honorable the Governor in Council desired, agreeably to our recommendation, that the remainder Rupees 2,575 be credited in the public accounts in part of the balance standing against Mr. Hawkins which we had stated would thus be reduced from Rupees 8,177-10-2 to Rupees 5,602-10-2; and that with reference to the question submitted in the conclusion of our Secretary's letter under reply, the Right Honorable the Governor in Council desired to be informed of our opinion, after such further communication as we might judge proper with the Collector, on the expediency of instituting the contemplated suit for rent against Rama Shastry.

From the Secy. to Govt., in Cons., 1st Dec. 1828.

153. Copy of the foregoing correspondence was communicated to the Collector on the 1st December with the necessary instructions on the subject.

In Cons., 1st Dec. 1818.

GUNTOOR.

Settlement of Palnaud for Fusly 1236.

154. On the 24th January we submitted for the information and orders of the Right Honorable the Governor in Council, the following extract from our proceedings, under date the 21st of that month, on the settlement of Palnaud in the Guntoor District, for Fusly 1236, as detailed in letters from the Acting Collector noted in the margin.

To the Chief Secy. to Govt., in Dy. Cons., 28th Jany. 1828.
Proceedings, in Cons., 21st Jany. 1828.
From the Acting Collr. 25th June, in Cons., 2nd July 1827.
From do. do. 15th, in Cons., 22nd Nov. 1827.
From do. do. 17th, in Cons., 14th Dec. 1827.

155. 'From the explanation contained in the latter communication, it appears that in the 'accounts transmitted on the 25th June, being previous to the close of the Fusly, the settlement 'was entered upon estimate, and that the statements subsequently forwarded with the acting 'Collector's letter of the 15th November, exhibit the actual result of the year's management which 'explains the discrepancy between the two sets of accounts. It was indeed stated in submitting 'the former statements that, with the exception of the Ryotwar settlement, the other items had 'as usual been entered on estimate.

156. 'The season is stated to have commenced favourably for the dry crops, but before 'they came to maturity that they suffered very severely from the heavy rains. Of the total '(dry) cultivation of the district, it is said "a fourth may be considered to have been destroyed by 'the overabundance of the early rains," for the wet cultivation, however, the season appears 'to have been very favourable and the produce to have been remarkably good, the value of grain 'of all descriptions is understood to have been much depreciated.

157. 'The settlement was made in person by the Collector Mr. Whish, and amounts 'inclusive of Moturpha revenue to Rupees 2,35,584-10-6, 'being the sum of Rupees 3,472-0-10 in excess of that of last 'Fusly, and exceeding the average of the Jummah for 20 'years by Rupees 59,697-14-4. This increase chiefly arises 'from extended cultivation in the wet lands and from the 'abundance of their produce.'

Fusly 1236 ...	...2,35,584	10	6
Average Jummah	...1,75,886	12	2
Rupees...	59,697	14	2

Vide Col. 200, Statement No. 1 in No. 2647.
Enclosure from the Actg. Collr. 15th, in Cons., 22nd Nov. 1827.

158. The following Abstract Statement exhibits a comparison of the actual settlement of Fusly 1236 with that of the previous year in each item of revenue.

	Jummah of Fusly 1235.			Jummah of Fusly 1236.			Increase.			Decrease.		
Ryotwar.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Mettah or Dry land	1,57,463	1	1	1,60,045	6	1	2,582	5	0	...	...	...
Tareeb	1,710	12	8	1,706	15	7	...	...	...	3	13	1
Total...	1,59,173	13	9	1,61,752	5	8	2,582	5	0	3	13	1
Aumanie.												
Maugany or Wet land	8,823	8	11	12,974	1	9	4,150	8	10	...	...	...
Mettah or Dry land converted into Maugany or Wet land	603	9	4	338	7	2	...	...	...	265	2	2
Tareeb or Garden land	686	2	7	483	14	8	...	...	...	202	3	11
Mettah or Dry land	7	11	0	9	14	6	2	3	6	...	...	...
Land covered with water	34	5	7	35	2	11	0	13	4	...	...	...
Land cultivated in the beds of tanks	253	13	10	108	3	7	...	...	...	145	10	3
Total...	10,409	3	3	13,949	12	7	4,153	9	8	613	0	4
Rents, &c.												
Shotrium Agraharams...	1,215	2	11	1,214	15	8	...	...	...	0	3	3
Quit-rent on Inams	43,475	10	9	42,397	9	1	...	...	...	1,078	1	8
Poolary or Grazing tax	11,916	7	5	9,455	0	11	...	...	...	2,461	6	6
Tamarind topes, &c.	942	7	7	571	8	10	...	...	...	370	14	9
Total...	57,549	12	8	53,639	2	6	...	...	...	3,910	10	2
Dashabagum or Tank Marah	2,485	14	9	3,631	12	1	1,145	13	4	...	...	...
Moturpha	2,493	13	3	2,611	9	8	117	12	5	...	...	...
Grand Total...	2,32,112	9	8	2,35,584	10	6	7,999	8	5	4,527	7	7
						Deduct Decrease...	4,527	7	7			
						Net Increase...	3,472	0	10			

159. 'The extent of land newly brought under cultivation in the past year appears to have 'been acres 1,494. Of which quantity acres 1,132-28 were under the terms of the cowle exempt 'from all shist during the past year, the remainder paying teerwah at a progressively increasing 'rate.

160. 'The accounts which have been received do not shew what quantity of this reclaimed 'waste has been appropriated to dry and what to wet cultivation, nor is the quantity and descrip- 'tion of land formerly cultivated but thrown up during the past year to be ascertained from 'them.

161. 'Since the new rates for the cultivation of waste land upon cowle were introduced in 'Fusly 1234, a considerable extent has annually 'been brought under cultivation on the terms 'of the cowle. It does not, however, appear 'that the total cultivation of the district is 'much on the increase. It is consequently 'to be inferred that land heretofore cultivated 'has been abandoned in favor of cowle. Bunger, 'and it may thence be doubted whether the 'terms of the present cowle are not more 'favorable than is necessary or than they 'ought to be.

Fuslies,	Total quantity of land cultivated during the Fusly. Acres.	Quantity of waste land brought into cultivation under the terms of the Cowle established in Fusly 1234. Acres.
1234... ...	1,15,795 16 15¾	... 2,254 26 0
1235... ...	1,21,405 10 6 2/16	... 4,378 34 0
1236... ...	1,26,111 12 4¼	... 1,494 0 0
Increase in the total cultivation		... 5,816 0 0
Quantity of land taken on Cowle		... 8,127 20 0
Quantity of land cultivated in Fusly 1234 subsequently thrown up		2,311 20 0

162. 'Where the cultivation of waste is undertaken by ryots who, from increased resources, 'are able at the same time to continue in the occupation of their former farms, it is a sign of 'their improving condition which cannot be mistaken but to force on the cultivation faster than 'the means of the ryots will admit of must be detrimental to the country. It is more the interest 'of a ryot to render one field as productive as it can be made, than to occupy two which he 'cannot properly cultivate; and if the terms of the cowle are not more favourable than to afford 'the necessary encouragement by repaying the expenses attendant on reclaiming waste, he will of 'course bring the land he has already in cultivation into the best state he can, before he 'undertakes the cultivation of waste, in which case his former land will, by the application of his 'labour, which may be looked upon as the ryots' capital, be too valuable to be abandoned. The 'operation of the cowle in this respect should be watched with attention, and the Board will 'expect to receive from the Collector full information on the subject.

163. 'It may be observed that cowle should not be granted to any individual who does not 'continue to cultivate his usual lands.

164. 'Of the total demand for the year Rupees 2,15,467-6-7 were collected within the Fusly, 'the balance outstanding at its close being Rupees 17,505-10-3. This sum has subsequently been 'reduced. It appears that the balance due on the 15th Octob[illegible] amounted to Rupees 1 2,621-2-4, 'and that a further sum of Rupees 6,262-11-6 was expected to be soon realized.

165. 'The balance finally resulting is Rupees 6,358-6-10, of this amount a sum of Rupees '3,872-8-4 is stated "to be totally irrecoverable, being due by ryots who have either died or 'emigrated, or who have no property whatever left." It is resolved to recommend that 'authority be granted for writing this sum off to profit and loss. The remainder being Rupees '2,485-14-6, is said to be due by poor ryots who suffered severely during the last year from

'the failure of their crops and the very low selling price of grain. The Acting Collector 'observes, that although a part of this balance might perhaps be collected by rigorous 'measures, it would prove a hardship on the individuals without being a gain to Government, 'as it could only be done by the sale of their property which, by injuring their means of 'cultivation, would probably occasion a larger balance in their current kists than the amount of 'the arrears realized from them." Under this explanation it is agreed to recommend that 'conditional sanction be granted for remitting the whole of this amount should it be found to be 'necessary. The Collector will use his discretion in granting this indulgence. The remission should 'be made in those cases where he may have satisfied himself that enforcing the collection would 'interfere with the realizations of the current revenue or would injure the sources of its future 'production.

166. 'The subject of the assessment to be hereafter fixed upon dry land converted into 'garden at the private expense of individuals, noticed in the concluding para. of the Acting 'Collector's letter, will be taken into consideration separately, when instructions will be com- 'municted for his guidance in that respect.

167. 'In conclusion the Board consider the general result of the revenue management of 'the Palnaud District for the year under review to be satisfactory.

168. 'In a letter from the Secretary to Government, under date the 15th February, we 'were informed in reply to the foregoing that the Right Honorable 'the Governor in Council concurred generally in our observations 'respecting the cultivation of waste land, and agreed with us in 'considering the general result of the revenue management of Palnaud for the Fusly 1236 to be 'satisfactory.'

From the Secy. to Govt., in Cons., 18th Feby. 1828.

169. The Right Honorable the Governor in Council granted authority for writing off to profit and loss the sum of Rupees 3,872-8-4 due by ryots who had either died or emigrated, or were insolvent, and conditional sanction for remitting, if it should be found necessary, the sum of Rupees 2,485-14-6 due by ryots who had suffered severely from the failure of their crops and the very low selling price of grain.

170. Copy of the foregoing letter was transmitted to the Acting Collector on the 18th February.

Settlement of Palnaud for Fusly 1237.

To the Chief Secy. to Govt. In Dy. Cons., 3rd Jany. 1829.
Proceedings, in Cons., 22nd Decr. 1828.
From the Actg. Collr. of Guntoor, 29th Sept., in Cons., 6th Oct. 1828.
Do. do. 18th Oct., in Cons., 1st Nov. 1827.

171. On 29th December we submitted for the orders of the Right Honorable the Governor in Council the following extract from our Proceedings, under date the 22nd of that month, on the settlement of the Palnaud District for Fusly 1237, as detailed in the Acting Collector's letters noted in the margin.

172. 'The settlement of the land revenue of the Palnaud District for Fusly 1237 amounted, 'including Moturpha and Tank Marahs, to Rupees 2,25,217-7-11, and 'fell short of the demand for the previous year by Rupees 10,367-2-7, 'as exhibited in the following statement in which the revenue yielded 'from the different descriptions of cultivation in these years res- 'pectively is contrasted.

	Rs.	A.	P.
Fusly 1236...	2,35,584	10	6
1237...	2,25,217	7	11
Net decrease...	10,367	2	7

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Items.		Fusly 1236. Rs.	A.	P.	Fusly 1237. Rs.	A.	P.	Increase. Rs.	A.	P.	Decrease. Rs.	A.	P.
1. Individual or Ryotwar money settlement	Dry land ...	1,60,045	6	1	1,55,757	13	9	...	...	...	4,287	8	4
	Garden ...	1,706	15	7	1,394	13	5	...	...	...	312	2	2
	Total...	1,61,752	5	8	1,57,152	11	2	...	...	...	4,599	10	6
Aumanie.													
2. Wet land		12,974	1	9	9,192	15	9	...	...	...	3,781	2	0
3. Dry cultivation in wet lands		338	7	2	214	8	10	...	...	...	123	14	4
4. Dry cultivation on share		9	14	6	39	14	5	29	15	11	...	...	...
5. Garden lands		483	14	8	549	8	0	65	9	4	...	...	...
6. Cultivation in the beds of tanks		143	6	6	211	9	6	68	3	0	...	...	...
7. Poolary or Grazing tax		9,455	0	11	7,937	9	1	...	...	...	1,517	7	10
8. Tamarind Topes, &c.		571	8	10	898	1	9	326	8	11	...	...	...
9. Shotrium Agraharams		1,214	15	8	1,382	6	10	167	7	2	...	...	...
10. Quit-rent on Inams		42,397	9	1	42,428	4	2	30	11	1	...	...	...
	Total...	67,588	15	1	62,854	14	4	688	7	5	...	...	...
	Grand Total...	2,29,341	4	9	2,20,007	9	6	688	7	5	5,422	8	2
Dashabagum or Tank Marah...		3,631	12	1	2,590	5	2	...	...	...	10,022	2	8
Moturpha		2,611	9	8	2,690	9	3	7	15	7	1,041	6	11
		2,35,584	10	6	2,25,217	7	11	696	7	0	11,063	9	7
	Deduct Increase...										696	7	0
	Net Decrease...										10,367	2	7

173. 'The produce of the dry lands was more or less abundant, with the exception of the 'Jonnah crops which are stated to have turned out deficien in consequence of the late setting 'in of the rains. This circumstance, together with scanty supply of water received into the 'tanks, proved unfavorable to the wet cultivation. The depreciation of grain which has been 'experienced in many other districts during the late year seems also to have been severely felt in 'Palnaud. As the crops of Fusly 1237 have not generally been abundant, an advance in the price 'of agricultural produce may reasonably be looked for in the current Fusly.

Dry land cultivated.	Acres.	Caw.
Fusly 1236...	1,18,704	16
„ 1237...	1,11,621	10
Decrease...	7,083	6

Wet land.	Acres.	Caw.
Fusly 1236...	2,551	22
„ 1237...	1,960	27
Decrease...	490	35

	Rs.	A.	P.
Fusly 1236...	1,60,045	6	1
„ 1237...	1,55,757	13	9
Decrease	4,287	8	4

	Rs.	A.	P.
Fusly 1236...	12,974	1	9
„ 1237...	9,192	15	9
Decrease...	3,781	2	0

Pasture Tax.

	Rs.	A.	P.
Fusly 1236...	9,455	0	11
„ 1237...	7,937	9	1
Decrease...	1,517	7	10

'174. The extent of land under crop in 'the late Fusly was considerably less than in 'the year preceding. There was decrease 'in the extent of dry land cultivated of acres '7,083 cawnies 6, and of revenue in conse 'quence of Rupees 4,287-8-4. There was a 'decrease in the quantity of wet land under 'cultivation of acres 490, cawnies 35, and in 'the revenue derived from that description of 'land of Rupees 3,781-2-0. This deficiency of revenue being attri- 'butable partly to the decrease of cultivation and partly to the low 'prices of rain. The only other item requiring notice is the pasture 'tax, in the proceeds of which there is a falling off of Rupees '1,517-7-10.

175. 'Of the total demand for the Fusly Rupees 1,50,918-13 were collected before its close, 'and on the 15th September 1828 Rupees 5,892-12 only remained outstanding. Of this amount 'the sum of Rupees 1,250-8-4 was expected to be realized, leaving Rupees 4,642-3-8, which are 'stated to be altogether irrecoverable in consequence of the death, 'imigration or poverty of the parties by whom the balances are due. 'Under these circumstances the Board recommend that sanction be 'granted for remitting the amount. The Board beg also to recommend 'that the sanction of Government be granted for writing off to profit 'and loss the balances of Fuslies 1233, 34, and 35, which are reported 'to be desperate, amounting in the aggregate to Rupees 3,580-0-1.

	Rs.	A.	P.
Fusly 1233... ...	20	3	5
„ 1234... ...	1,808	14	5
„ 1235... ...	1,750	15	3
Total...	3,580	1	1

176. 'The Board approve of the mode in which the Acting Collector conducted the repayment 'sanctioned by Government under date the 17th April 1827 of the sum of Rupees 1,137-11-12, 'which was levied in Fusly 1232 on account of the pasturage tax on sheep and goats.

177. 'The settlement in the dry lands was made by the Acting Collector with the 'ryots individually in the manner usual in other Ryotwari districts. Mr. Orr indeed notices a 'slight peculiarity which exists in regard to the issue of Puttahs. He states it to be the practise in 'Palnaud not to issue a new Puttah annually to each ryot, but to Para. 3. 'give fresh ones to those only who may have added to, or contracted 'their former extent of cultivation. Where no change in the occupation of land has taken place, 'the ryot continues to hold under his former Puttah. It appears that the greater number of the 'ryots occupied the same extent of land without increase or diminution

Fusly...	...	1236	8,580
„ ...	...	1237	8,214
			366

'in the late Fusly; the number of fresh Puttahs the Acting Collec- 'tor had occasion to issue was only 1,528. The Board moreover 'observe that the total number of Puttahs held for Fusly 1237 was 'less than in the preceding Fusly. Mr. Orr remarks that it is nearly Para. 20. 'the universal practice for the ryots to pay their kists direct into the 'Huzoor Treasury, for which payments they are particular to obtain receipts. This practise, tho' 'it may occasion some additional trouble in keeping the accounts of the district, ought to be 'encouraged, as it tends to prevent corruption and brings the Collector in personal contact with 'the ryots.

178. 'The produce of the Nunjah land was divided between the Government and the ryots as 'has hitherto been customary. Mr. Orr reports that the whole of Para. 5. 'the wet lands have been measured and marked off into fields, and classed by the ryots; but that they have not yet been assessed. The Collector who has now

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'resumed charge of the district will be pleased to give his early attention to the instructions which 'have been issued for the introduction of a money assessment on these lands. The Board are 'satisfied that it only requires that the ryots should be made fully aware of the advantages they 'will enjoy from the demand of Government being defined, and that they will not be held respon- 'sible for the assessment of any land not actually cultivated to overcome any difficulty which may 'have opposed the arrangement. Mr. Orr states that the people are prepared for the change, and 'is of opinion that the Collector will experience little difficulty in substituting a system of indivi- 'dual money rents for the practice of dividing the crops now obtaining.

'179. There are 18 Agraharam villages in Palnaud, 16 of which pay a fixed revenue 'to Government, the revenue of the other two has hitherto varied with the quantity of land 'cultivated and the crop produced. It appears that during the late year Mr. Orr commuted 'the hitherto fluctuating demand on account of the two latter villages for a fixed annual revenue 'which has been calculated by extending to the whole of the arable land in each village the 'average revenue per acre hitherto yielded from the land actually under cultivation in each 'year. The Board conclude that the public demand on account of these two villages. in common 'with the other 16 Agraharams, is moderate, and the new assessment that has been fixed on 'them is also favorable with reference to the value of the lands. As it seems that under the 'new settlement an annual revenue will be yielded equal to what the villages might be expected 'to produce under the old system, while the Agraharamdars will be freed from all interference in the 'affairs of their villages, and that the terms on which the demand has been regulated have been 'assented to by them, the Board confirm the arrangement. It is proper, however, to remark that 'no change of this kind should be carried into effect unless the sanction of the Board be previously 'obtained.

180. 'From Mr. Orr's report it appears that the Curnums and other native Revenue Paras. 22 and 23. 'officers are still disposed to endeavour to keep up the revenue by a 'system of constrained cultivation. The Board are aware that the 'Collector is fully sensible of the impolicy and injury occasioned to the resources of the country 'by the ryots being constrained to cultivate more land than on a due consideration of their 'means and circumstances they are themselves willing to undertake, and they trust that he will 'be careful to see that freedom from all restrictions in this respect is practically enjoyed by 'the inhabitants. The only condition to which they should be required to conform in abandoning 'land they may wish to relinquish is, that they throw up good land and bad land together.

181. 'Observing that although large quantities of waste land have annually been brought Board's Proceedings, in Cons., 21st Jany. 1828, para. 7, &c. 'under the plough since the introduction of the new cowle, the total 'extent of land actually cultivated in Palnaud had not been much 'increased, the Board expressed an apprehension that the terms 'allowed by the cowle might be more favorable than they ought to be. The Acting Collector 'states that its conditions are nearly the same as are granted in other districts, and gives it 'as his opinion that it does not hold out more than adequate encouragement to the ryots to 'break up waste land. The explanation offered by him of the causes producing the result noticed 'by the Board does not, however, conclusively establish the correctness of his opinion in regard Paras. 15 and 16. 'to the effect of the cowle. Mr. Orr observes that during the 'septennial lease a considerable quantity of poor land was brought 'under cultivation, which at its expiration when the assessment on each field came to be 'demanded, would immediately have been abandoned, had the ryots been unrestricted as to 'occupation of land; and that although by a system of constraint much of this land was for a 'time retained under crop, yet that of late years, most of it has been forced out of cultivation, 'and that to the abandonment of these lands may be ascribed the non-increase of cultivation 'generally in Palnaud, notwithstanding the extent of waste which has been reclaimed.

182. 'When a ryot extends his cultivation, he will, in the first instance, occupy the land he 'considers can be cultivated most profitably, and this he will naturally do whether, as in the case 'under a village lease, he is not liable to any increase of rent for the additional lands taken up, 'or whether he obtains favourable terms for a definite period under cowle. It may be inferred 'then that the waste lands likely to be most productive were first brought under cultivation 'during the septennial lease, and had the population and stock of the country been adequate to 'the profitable culture of so much land, the lands which had already been reclaimed, having been 'selected as the most eligible, would have been retained under crop, or if at first thrown up, the 'cultivation of them would, as the means of the ryots increased, be resumed in preference to 'other land. If then this land has been rejected while other land has been taken on cowle, the 'circumstance would seem to indicate that the advantages held out by the cowle have indeed 'interfered with the natural progress of cultivation. It is stated that in granting the cowle, care 'is taken that it is not obtained by persons whose stock and means do not enable them to under-'take the cultivation of waste land in addition to their usual farms. This rule should be strictly 'attended to. It is remarked that the extent of land taken upon cowle during Fusly 1237 was 'very much less than in either of the four antecedent years.

183. 'The Board concur in the opinion expressed by the Acting Collector in para. 22 that 'a ryot who has retained a cowle for bringing waste into cultivation, having performed the 'condition by rendering the land fit for cultivation, ought to be at liberty to relinquish it on the 'expiration of the term of cowle. This is the rule observed generally.

184. 'In the 17th and following para. of his report, Mr. Orr adverts to the subject formerly 'discussed by the Board of the assessment of Jareeb or Garden lands, 'which denomination is applied in Palnaud to lands producing 'tobacco, chillies, &c., but does not include betel plantations. On 'all lands of this description it has hitherto been customary to 'impose indiscriminately a uniform assessment, the same teerwah being 'thus levied from lands converted into gardens by means of works, whether of a temporary or a 'permanent nature, and in the case of durable works, whether they are the property of Government 'or such as have been constructed at the charge of private individuals. The limited extent of 'land appropriated to garden cultivation in Palnaud may be attributed to the operation of 'this rule.

Board's Proceedings, in Cons., 31st July 1823, paras. 25, &c.
Board's Proceedings, in Cons., 9th March 1826, para. 16.
Do. do. in Cons., 26th do. 1827, paras. 16 & 17.

185. 'In the Acting Collector's letter, dated the 18th October, the whole of the revenue 'yielded from garden cultivation in Palnaud is stated to amount only 'to Rupees 1,645-7-0, of which Rupees 494-1-1 are drawn from lands 'watered by small wells formed at a trifling expense, Rupees 829-13-3 from lands irrigated by 'means of large stone wells belonging to the Circar, and Rupees 321-8-8 from lands cultivated 'under wells of the same description which have been constructed by individuals.

In Cons., 1st Novr. 1827.

186. 'Dry land when converted into garden by means of wells or channels formed at a small 'expense or with little labour, is fairly liable to an additional assessment while producing superior 'and valuable crops. The extra assessment imposed under such circumstances should be regu-'lated by the increased value the land has acquired. A different system obtains in Palnaud, 'where, as before noticed, a uniform garden tax in which the teerwah on the land in its original 'state merges is imposed. This practice may have occasioned inequality of assessment; should 'the Collector be of opinion that it has had this effect and that in consequence it is desirable in 'any instance to modify the existing demand on gardens watered by these means, he is at liberty 'to revise the assessment with reference to the increased value of the land, and taking into 'consideration the labour or capital employed in rendering it more productive. The assessment 'on the garden lands watered from wells, the property of Government, should also be regulated 'by their value.

187. 'When this subject was formerly discussed, Mr. Whish was of opinion that on the 'conversion of dry land into garden by means of wells dug at the 'expense of the ryots, an addition to the original demand should 'eventually be made in consideration of the increased value thereby 'acquired. The Board objected to the assessment being raised on the 'principle that the ryot should be allowed the full benefit of all 'advantage resulting from improvements effected by his own personal industry and means, according 'to which rule, on the conversion of dry land into garden by means of wells of a permanent kind, 'constructed at the ryots' own charge, no additional assessment should 'be demanded. Mr. Whish subsequently urged as an objection to the 'application of the rule laid down by the Board, that the old gardens in 'Palnaud being subject to a heavy assessment, the owners of them would not be on a footing with 'persons who may hereafter form gardens by constructing new wells. With the view of judging 'how far the proposed exemption from extra assessment would operate to the prejudice of the 'possessors of old wells, the Board requested the Collector to submit 'statements shewing the revenue actually realized from their garden 'lands, and the assessment to which they would be liable if rated as 'dry land. The statements first furnished did not contain the whole 'of the information required, which has since been supplied by the 'Acting Collector. From the statements submitted with his letter 'dated 18th October 1827, it appears that the number of wells of a 'durable description belonging to private individuals in Palnaud is only 36, and that the extent 'of land cultivated under them is no more than acres 70-26 G., the assessment thereon at the rate 'hitherto prevailing amounts to Rupees 321-8-8; but if regulated according to the teerwah fixed 'on adjoining dry land, would not exceed Rupees 100-6-9. The original demand on these 'lands has therefore been augmented to the extent of Rupees 221-1-11.

From the Collr., 9th, in Cons., 26th June 1823.
Proceedings, in Cons., 31st July 1826. Paras. 25, 26, 27.
From the Collr., 14th, in Cons., 21st June 1824.
Proceedings, in Cons., 9th March 1826, para. 16.
From the Collr., 26th Dec. 1826, in Cons., 18th Jany. 1827. Statement No. 8.
In Cons., 1st Novr. 1827.

188. 'It is probable that the spots selected for these gardens are peculiarly fertile, and as 'the owners were aware that the public demand would be augmented in consequence, it may be 'assumed that they are so productive as to be capable of yielding the Government revenue to 'which they are now liable, and also of reimbursing the owner for the expenses of improvement. 'Though the extra tax under consideration is injudicious inasmuch as it tends to repress industry 'and is calculated to prevent the outlay of capital on works conducing so much to the stability of 'the revenue and the prosperity of the country, it does not appear to be necessary to relieve those 'from the impost who, aware of the liability of land to an increase of assessment on its conversion 'into garden, have constructed works of this description. Moreover the number of wells is 'small, and the aggregate of the assessment on the lands cultivated under them is inconsiderable.

189. 'In order that the advantages that will accrue to the ryots from the construction of 'works of this kind may be generally understood, it should be publicly notified that in future no 'additional assessment will be demanded on dry lands converted into garden by means of wells 'of a durable description constructed by ryots at their own charge. The only condition which 'seems requisite for the protection of the interests of Government is that the ryot shall retain 'possession of the whole of the farm he usually occupies. It would obviously be detrimental to 'the revenue to permit a ryot to relinquish a portion of his farm with the view of concentrating his 'stock on a few fields on account of which no increase of revenue is liable to be demanded. If a 'ryot throws up a part of his farm with this design, an additional assessment may fairly be laid 'on the land he retains equal to the teerwah of the land so abandoned, provided the sum thus 'leviable does not exceed the difference between full garden assessment on the land converted into 'garden and the teerwah on it in its original state as dry land.

190. 'Mr. Orr has also submitted the explanation called for in the Board's proceedings
From the Actg. Collr., 18th Oct., in Cons., 1st Nov. 1827.
'under date the 26th March, regarding four grants of land made by 'the Collector to village servants. In two of these instances the land 'was assigned for the remuneration of Cutoobady peons, whom it was 'considered necessary to appoint. An apparent disproportion in the quantity of land granted 'in these two cases was noticed by the Board, which is now explained to have been occasioned by 'reason of there being no more arable land unoccupied in one of the villages or in its vicinity 'that could be given to the newly appointed peons who, however, agreed to perform the usual 'duties on the terms settled by the Collector, though these are not so favorable as are enjoyed by the 'same class of servants attached to the village. The Acting Collector considering the emoluments 'yielded by the land allotted to them to be inadequate to their maintenance, proposes that a small 'money salary should also be conferred on them. If any additional remuneration was deemed 'necessary, the most simple way of compensating them would seem to be to reduce still further, or 'to exempt from quit-rent altogether the lands now held by them at a favorable assessment. But 'as the parties have expressed themselves satisfied with the provision already made for them, and 'considering that they have been appointed in addition to the original hereditary Village 'Establishment, enough seems already to have been done on their behalf.

191. 'The allotment of land in the other two cases as exhibited in the statement accompany-'ing Mr. Orr's letter, appears to be moderate and proper; in one of these the usual Mauniem was 'assigned to a village watcher who had none previously, and in the other a portion of land was 'given to a village vetty in exchange for his service inam which had become unproductive. 'The total alienation of revenue involved in the four grants is Rupees 89-7-6 per annum, and 'the Board recommend that the Government be pleased to authorize and confirm them.

192. 'That part of the Acting Collector's letter and the two statements enclosed in it which 'relate to the Mauniem lands and official privileges appertaining to the office of Curnum, and 'the remuneration proposed to be conferred on the head of villages in Palnaud, will be taken 'into consideration when the subject generally comes under review.

193. 'The Collector will be pleased to include the extra charges incurred in forming the 'settlement, for which sanction is requested in the 11th para. of the Acting Collector's report, in the 'annual statement of charges incurred without estimate, which should also be accompanied by a 'particular statement shewing the items of expenditure in detail, that being the proper mode in 'which charges of this nature should be submitted for the sanction of Government.

194. 'In concluding their review of Mr. Orr's report of his proceedings in the settlement 'of Palnaud in last Fusly, the Board think it due to him to record their satisfaction at the 'manner in which the affairs of the district generally have been managed under his superin-'tendence.'

Settlement of the Estates of the late Mulrauze Vencata Goonda Row, for Fusly 1236.

195. On the 22nd May we submitted for the information and orders of the Right
To the Chief Secy. to Govt. In Dy. Cons., 26th May 1882.
Proceedings, in Cons., 19th May 1828.
In Cons., 8th Oct. 1827.
Honorable the Governor in Council the following extract from our Proceedings, under date the 19th of that month, on the settlement of the estates of the late Mulrauze Vencata Goonda Row, in the Zillah of Guntoor, for Fusly 1236, as detailed in the Acting Collector's letter of the 1st October 1827.

196. 'In this letter the Acting Collector reports that the estates of the late Mulrauze
In Cons., 18th June 1827.
'Vencata Goonda Row were made over to Mulrauze Lutchmiah, his 'widow and heir, on the 12th July 1827, in pursuance of the orders of

'Government, under date the 15th June 1827, with the greater part of the surplus funds, 'the remainder being retained in deposit to meet the claims of the Collector on account of 'commission.

197. 'The letter contains also a report on the settlement of the Mulrauze estates for 'Fusly 1236, and on the collections during the Fusly, and the balances outstanding at the date 'on which the estates were delivered over.

198. 'The following Comparative Abstract of the Settlements in 1235 and 1236 shews a net 'decrease in the latter of Rupees 21,286-10-1.

Fuslies.	Metta.						Maugany.									Amount of Badega on Inams, Shotriums, &c.			Rent of Tamarind Topes.			Poolary.			Total.		
	Cultivated Coochels.			Amount of Shist.			Cultivated Coochels.			Produce.			Value.													
	C.	A.	C.	Rs.	A.	P.	C.	A.	C.	Candies			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1235.....	10,548	11	2	4,01,566	5	3	32	11	14	4,506	10	11	61,633	8	1	19,626	12	10	2,475	2	8	23,591	3	0	5,08,892	15	10
1236.....	10,717	12	4	3,97,378	5	1	377	15	6	4,655	6	11	45,675	12	3	19,225	9	6	1,271	0	6	24,055	10	5	4,87,606	5	9
Increase	169	1	2	...	...	...	52	3	8	148	12	0	...	...	...	...	...	...	...	...	...	464	7	5	464	7	5
Decrease	...	...	...	4,188	0	2	...	...	...	...	...	...	15,957	11	10	401	3	4	1,204	2	2	...	...	...	21,751	1	6
																								Deduct Increase...	464	7	5
																								Net Decrease...	21,286	10	1

199. 'The cultivation both in dry (Metta) and wet lands (Maugany) was more extensive in '1236 than in the preceding year. There was a decrease of revenue, however, on both. The 'decrease on the Metta, it is stated, arose from the old and highly assessed lands in some 'villages having been left fallow, the loss of shist or assessment on which was not compensated 'by the assessment on the greater extent of lands newly brought into cultivation in other 'villages, the rate of assessment thereon being lighter. On the wet land there was both a 'greater extent of cultivation and an increased produce, but from the decrease of price since 'Fusly 1235 the settlement fell short of the settlement of that year by Rupees 13,957-11-10. The 'other small items of increase and decrease are satisfactorily accounted for by the Acting Collector 'in para. 6.

200. 'Of the total amount of the settlement Rupees 4,87,606-5-9, the sum of Rupees '4,06,591-11-4 was collected up to the 11th July, leaving a balance outstanding when the estates 'were delivered over of Rupees 81,014-10-5. The greater part of this balance was due on account 'of the wet lands, and was allowed to stand over in consequence of the very low price of paddy, 'the crops being given up to the ryots in good security. The whole of this portion of the 'balance was considered to be recoverable. The balance on account of the dry lands was also 'considerable. The Acting Collector states that it was likewise owing to the low price of grain. 'It was expected that nearly the whole would have been realized early in this Fusly.

201. 'The total amount of collections of every description on account of current revenue,
Account Current No. 1.
'arrears, recoveries of advances, refunds, extra revenue, &c., within 'the Fusly, came to Rupees 4,88,073-2, and the disbursements,

'including the Company's kists and interest on arrears for Fuslies 1226 and 1227, to Rupees

4,88,073	2	0
4,28,003	8	3
60,069	9	9

'4,28,003-8-3, the surplus being Rupees 60,069-9-9, which, added to 'the surplus remaining at the close of Fusly 1235, made the total 'amount of funds in the Collector's charge Rupees 1,47,372-9-5. Of 'this amount the sum of Rupees 1,00,303-2-10 was paid to Mulrauze 'Lutchmiah when the estates were delivered over, and the remaining sum of Rupees 47,069-6-7 'is retained in deposit, as before observed, pending a decision on the Collector's claims for 'commission.

202. 'These claims are set forth in the report under review, but Mr. Whish having 'himself addressed the Board on the subject, they have been taken into consideration separately.

203. 'The statement furnished by the Acting Collector of the settlement and collections 'in each year from Fusly 1228 to 1236 inclusive is very satisfactory, shewing that the revenue 'has progressively increased since the first year of management, and that the actual collections 'of Fusly 1236 exceed those of 1228 by almost two lacs. The result is creditable to the two 'Collectors, Mr. Oakes and Mr. Whish, under whose administration it has been effected. The 'Zemindary has been restored to the proprietor in an improved state. Mr. Orr states that '"the tanks have generally undergone complete repair, and the increase of wet cultivation has 'consequently been considerable. Under several tanks repaired last year an increase of 120 'Coochels, yielding 30,000 Rupees, was expected in this Fusly. The increase in the Metta 'cultivation, chiefly from reclaimed wastes, has of late years also been very considerable. 'The population of the Zemindary is rapidly increasing, and altogether it may be regarded as 'being at present in a very flourishing condition."'

204. The Secretary to Government in a letter dated the 30th May, informed us in reply to the foregoing that the Right Honorable the Governor in Council concurred with us in considering the result of the management of these estates by Mr. T. A. Oakes and Mr. J. C. Whish, from Fusly 1228 to 1236 inclusive, to be very satisfactory and highly creditable to their exertions.

From the Secy. to Govt., in Cons., 2nd June 1828.

205. Copy of the foregoing letter was communicated to the Acting Collector on the 2nd June.

RELATIVE TO THE CLAIMS OF THE COLLECTOR OF GUNTOOR FOR COMMISSION ON THE REVENUES OF THE ESTATES OF THE LATE MULRAUZE VENCATA GOONDA ROW AND VASSY REDDY.

206. On the 25th August we had the honor to submit for the consideration of the Right Honorable the Governor in Council the letters noted in the margin from the Collector of Guntoor, stating the grounds on which he claimed commission for himself and his predecessor on the revenues of the estates of the late Mulrauze Vencata Goonda Row and the late Vassy Reddy for the time during which they had been under their official management, and an extract from our proceedings containing our decision on the claims of the Collectors; also a letter from the Acting Collector, submitting statements of the commission due to the Collectors according to our decision.

To the Chief Secy. to Govt., in Cons., 25th Aug. 1828.
15th and 28th Decr. 1827. In Cons., 3rd Jany. 1828.
Proceedings, in Cons., 22nd May 1828.
31st July 1838, in Cons., 7th August 1828.

207. We said that should our decision be approved by the Right Honorable the Governor in Council, orders would be issued for the payment of the commission due to Messrs. Oakes and Whish according to the accounts furnished by the Acting Collector out of the surplus funds of the respective estates deposited in the Circar Treasury.

208. We observed that Mulrauze Lutchmiah, the present proprietor of the Mulrauze estates, in a petition which we submitted, objected to the payment of the commission due thereon, but that her objections appeared to be unreasonable. That the opinion of Government as to the propriety of subjecting the estates of Zemindars under the management of Collectors to the charge of commission was declared in the extract from the Minutes of Consultation, under date the 25th November 1825, furnished to us in Mr. Secretary Macleod's letter of the same date.

Enc. in letter from Actg. Collr., dated 22nd, in Cons., 29th Oct. 1827.
In Cons., 5th Dec. 1825.

209. Read again letters from Mr. Whish, Collector of Guntoor, dated 15th and 28th December 1827.

Proceedings, in Cons., 22nd May 1828.
In Cons., 3rd Jany. 1828.

210. 'In the first of these letters Mr. Whish states the grounds upon which for himself 'and his predecessor he claims commission on the revenues of the 'estates of the late Mulrauze Vencata Goonda Row, which, on the '12th July 1827, were made over to Mulrauze Lutchmiah, widow and 'heir of the said Goonda Row, for the period during which they were under the Collector's 'management, viz., from Fusly 1228 to 1236 inclusive.

From Actg. Collr., 1st, in Cons., 8th Oct. 1827.

211. 'He argues that the estates must be considered as placed under the Collector's 'management either on account of the Zemindar by a special assignment for purposes not 'contemplated by the Regulations, and therefore not within the scope of his duty, and for which 'he is consequently entitled to a special remuneration without reference to the circumstances of 'there being a surplus or not, as was allowed to the Collector of Vizagapatam for the manage- 'ment of the Vizianagrum Zemindary, or on account of the Government, in which case he is 'entitled to commission on the actual revenue of each year. As the estates were assumed by 'Government for the purpose of ascertaining their value, although they were retained from 'other causes, he contends that they ought to be considered in the light of Government estates, 'and that he ought to be allowed commission upon them as in the case of Palnaud.

212. 'The Board are of opinion that the ultimate decision regarding these estates ought 'to determine the light in which they should be viewed retrospectively. The transfer originally 'intended not having been completed and the estates having been 'returned to the Zemindar, they cannot be considered as Government 'lands during the time they were in trust. Adverting to the observations of Government in 'para. 8 of Mr. Chamier's letter dated 24th November 1826, the Board apprehend they must be 'considered in the light of lands held in trust by the Collector, as an administrator, pending a 'judicial trial of a disputed succession, for the benefit of the party who shall be declared the 'lawful heir. In this case the rule applies which allows commission only when there is a surplus. 'There was no surplus until Fusly 1234; therefore the Collector is not entitled to commission for 'any previous year There was a surplus in each year from 1234 to 1236, and the Collector 'is of course entitled to commission on the revenues of those years. In making the grant of 'commission in cases of lands held in trust, pending a judicial process, &c., dependent upon a 'surplus, the Government were doubtless aware that the Collector's labours might sometimes go 'unremunerated from causes not within his control; but they still thought it expedient to pass 'the rule, and unless it be abandoned altogether, the Board do not see any reasons for departing 'from it on this occasion.

In Cons., 4th Decr. 1826.

213. 'In the second letter Mr. Whish states the grounds upon which he claims commission 'on the revenue of the Vassa Reddy estates.

214. 'The three portions composing these estates came under the management of the 'Collector under the following circumstances. The old Zemindar died leaving two adopted sons 'to each of whom he gave a half of his estates. The first portion, Rajahpettah, is part of the

'half of the younger adopted son, which the father gave him the possession and management of
27th Sept. 1820. 'in his life-time. This was taken charge of from him by precept of 'Court. The second portion, consisting of Chaybrole and Amurtaloor, 'is the remainder of the half given to the younger adopted son. The elder, however, got posses-'sion of it, and it was taken charge of from him by precept of Court. The third portion, composed
16th Feby. 1822. 'of Guntoor and Coorapaud, was left to the elder adopted son. It 'was first attached for arrears in June 1821 or Fusly 1230, but was 'released in the middle of Fusly 1234, and again attached under a precept of Court in Fusly '1235.

215. 'Considering the estates as a whole as they were presented to the Board's view by the 'Collector, a balance was found against them at the close of Fusly 1233, and the Board in conse-
To the Collr. 20th, in Cons., 20th April 1826. 'quence declined to sanction the Collector's claim for commission. 'He now requests that the case may be reconsidered on the following 'grounds. He represents that the balance at the close of Fusly 1233 'was caused by large payments on account of arrears of pensions and of interest upon arrears 'of revenue which had been accumulating from the year 1816; that if these payments be not 'deducted from the revenue, there will be found a surplus instead of a deficiency, and that they 'ought not to be deducted as forming no part of the charges of management. On the same 'principle that it was decided in the case of the Vizianagrum Zemindary, that the Zemindar's 'allowance should not be deducted as being an appropriation for the collections and not a charge 'of collection. He further represents that as the three portions composing the Vassy Reddy 'estates were taken charge of separately, and the accounts are kept separately, they ought not 'to be viewed as one but as several estates; and that his claim to commission ought to be decided 'accordingly with reference to the accounts of each distinct lot or portion.

216. 'The Board do not consider this case analogous with that of the Vizianagrum estate, 'but they are of opinion that the payments on account of arrears of pensions ought to be con-'sidered as appropriations of net revenue, and not as charges on the gross collections. On the 'other hand they think that interest on arrears is properly a charge on the gross collections to be 'deducted before the net revenue is struck. The former therefore ought to be included in the 'accounts in considering whether there is a surplus to entitle the Collector to commission but the 'latter excluded.

217. 'The Vassy Reddy estates have hitherto been considered as one, because the Collector 'has always submitted a general account for the whole as well as separate accounts for the several 'portions, and has stated the net revenue in the aggregate in calculating his commission; but 'the Board think it right that they should be viewed as separate estates for the reasons now 'assigned by Mr. Whish.

218. 'The observations of Mr. Whish apply only to the commission claimed by him up to 'Fusly 1233, but, of course, his claims for the subsequent period must be determined upon the same 'principles. It appears from the annual accounts that there was a surplus in each year from Fusly '1234 to 1236, in the estates of Rajahpettah and Chaybrole and Amurtaloor, but a deficiency in 'the estates of Guntoor and Coorapaud. Commission will therefore be allowed on each of the 'former, but not on the latter.

219. The Acting Collector will prepare and submit a statement shewing the commission due 'to Mr. Whish on the Mulrauze estates for Fuslies 1234, 1235 and 1236, and on the Vassy Reddy 'estates from 1231 to 1236 calculated on the principles above stated.

220. 'The Board, however, apprehend that the rule prescribed by Government under date the
In Cons., 5th Dec. 1825. '25th November 1825, for the limitation of the commission upon land 'revenue to be drawn by any Collector of a settled district, so as that 'the whole amount of his salary and commission shall not be raised by the extra remuneration 'above the maximum fixed for Collectors of unsettled districts, namely, Rupees 26,250, must be 'referred to in calculating the commission to which the Collector is entitled for Fusly 1236. They 'direct, therefore, that a copy of the orders of Government of the above date be transmitted to the 'Acting Collector, and that he be required accordingly to prepare and submit a separate statement 'for Fusly 1236, shewing distinctly the Collector's salary, and his commission on the land revenue 'of Palnaud and on each separate estate under his management, the total amount of salary and 'commission and the amount to be deducted to reduce the total within the limitation prescribed 'by Government. This amount should be deducted proportionably, with reference to the net 'revenue, from the commission calculated on each estate and on Palnaud; unless there are parti-'cular circumstances which render it proper that it should be divided otherwise. The remainder 'will be the amount of commission, chargeable against each estate and against the revenue of 'Palnaud.

221. In reply to the above we were desired in a letter from the Secretary to Government,
From the Secy. to Govt., in Dy. Cons., 4th Sept. 1828. 'under date the 2nd September, to report for the information of Govern-'ment, the amount which, under the recommendation we had offered, 'would be payable to the late and present Collector of Guntoor as 'commission on the revenue of the estates of the late Mulfauze Vencata Goonda Row and the late 'Vassy Reddy, for the time those estates were under their management.

222. 'In reply to which we stated under date the 3rd September for the information of the
To the Chief Secy. to Govt., in Dy. Cons., 4th Sept. 1828. 'Right Honorable the Governor in Council, that the sums which, under 'the recommendations offered under date the 25th of the preceding 'month, would be payable to Messrs. Whish and Oakes were as follows, 'viz.:

Statement No. 13 in No. 1566. From Actg. Collr. of Guntoor, 30th July, in Cons., 7th Augt. 1828.

		Rs.	A.	P.
To Mr. Whish.				
On the Vassy Reddywar Estates		19,998	5	9
On the Mulrauzewar do		15,508	8	8
		35,506	14	5
To Mr. Oakes.				
On the Vassy Reddywar Estates		420	11	1
Total...		35,927	9	6

Relative to the Death of the Zemindar of Royapilly and the Assumption of the charge of the Estate by the Court of Wards.

223. Under date the 21st April last we submitted for the information and orders of the
To the Chief Secy. to Govt., in Cons., 21st April 1828. 5th, in Cons., 14th April 1828. Right Hon'ble the Governor in Council, a letter noted in the margin, from the Acting Collector in Guntoor, reporting the decease on the night of the 2nd of the same month of Rajah Manica Row Seetana Row, Zemindar of Royapilly.

224. We observed that in consequence of that event, the estate, the permanent Jummah of which amounts to Rupees 92,528-11-8, devolved to the only son of the Zemindar, a boy of 12 years of age. That it appeared that previous to his decease the late proprietor intimated to the Acting Collector his desire that in the event of his death the minor might be taken under the protection of the Court of Wards, and at the same time communicated his wishes relative to certain further arrangements connected with the administration of the property. That the

Acting Collector had taken steps for the temporary management of the estate, and we recommended that authority should be granted for our exercising in this case the powers vested in us as Court of Wards by Regulation V of 1804.

From the Secy. to Govt., in Cons., 28th April 1828.

225. Under date the 25th April the authority of the Right Honorable the Governor in Council was conveyed to us in a letter from the Secretary to Government to exercise the powers vested in the Board of Revenue, acting in its capacity of the Court of Wards, by Regulation V of 1804, in respect of the Zemindary of Royapilly in the District of Guntoor.

From the Secy. to Govt., 16th, in Cons., 19th May 1828.

226. With reference to our letter of the 21st April, the Secretary to Government transmitted for our consideration and report a petition from Manica Row Narsiah, calling himself the father and guardian of Rajah Gopaul Row, the adopted son of the late Rajah Manica Row Achamah, Zemindar of Royapilly in the District of Guntoor.

To the Chief Secy. to Govt., in Cons., 29th May 1828.

227. In reply to the foregoing we stated in a letter addressed to the Chief Secretary to Government, under date the 29th May last, that the Acting Collector of Guntoor in a letter dated the 1st November 1827, had reported the death of Manica Row Achamah, which he stated took place on the 29th October. That he at the same time had forwarded an address from herself, dated the 28th, in which it was stated that, being in the immediate expectation of death and having no nearer relation than Rajah Manica Row Seetana Row, her husband's brother, who was then contesting the Zemindary with her in the Sudr Adawlut, she had constituted him her heir, and had written to her Vakeel in the Sudr Adawlut to communicate the same to that Court. That Seetana Row accordingly came into possession on her demise, and being apparently the heir-at-law, and no other claimant having appeared, we had instructed the Acting Collector to recognize him as Zemindar by receiving the kists from him and passing receipts for the same in his name. That Seetana Row died on the 2nd April 1828, leaving an only son, a boy of about 12 years of age. This event, we said, was reported to Government on the 21st April, and authority was given for taking the minor under the charge of the Court of Wards as the successor of his father in the possession of Royapilly.

In Cons., 8th Nov. 1827.

To Actg. Collr., 15th, in Cons., 15th Nov. 1827.

From the Actg. Collr., 5th, in Cons., 14th April 1828.

From Govt., 25th, in Cons., 28th April 1828.

228. We observed that at the time of Achamah's decease no such pretension was brought forward as that set up in the petition from Manica Row Narsiah above referred to, and that we had ascertained that the letter addressed by Achamah to the Vakeel in the cause pending between her and Seetana in the Sudr Adawlut, was duly submitted to that Court, and a motion founded on it for the dismissal of the appeal preferred by Seetana, and that no opposition was raised against the motion from this quarter until after an order had been passed agreeing to it. That on the 21st February for the first time, a petition was presented to the Sudr Adawlut by the Petitioner Manica Row Narsiah on behalf of his son Gopaul Row, praying that the cause might be readmitted on the file, and that his son might be allowed to defend it as the adopted son and heir of Achamah, which prayer the Court rejected on the ground that it could not take for granted the plea of adoption, and that the petitioner's only proper course was a regular suit against Seetana Row, in the course of which the proofs of the violent transactions alleged against him might be brought forward.

229. We recommended that a similar answer might be given to the petitioner by Government.

From the Actg. Collr., 1st, in Cons., 8th Nov. 1827.
To do. 15th, in Cons., 15th do.
From do. 5th, in Cons., 14th April 1828.

230. The correspondence with the Acting Collector above referred to we, at the same time, submitted for the information of Government.

NELLORE.

Observations of Government on the Settlement of the Land Revenue for Fusly 1236.

From the Secy. to Govt., in Cons., 10th March 1828.

231. With reference to para. 237 of our last General Report, relating to the settlement of the District of Nellore for Fusly 1236, it was observed in a letter from the Secretary to Government under date the 22nd February last, that the result of the settlement for the year then under review was an increase of Rupees 2,14,249 beyond the settlement for the preceding Fusly. That this increase, at first sight appeared to be considerable; but that it was to be remembered that the settlement for Fusly 1235 fell short of that for Fusly 1234 in the sum of Rupees 8,97,359. That it was indeed explained at the time that the settlement for Fusly 1234 was not a fair standard of the revenue of Nellore, because it was raised to an extraordinary height by particularly favorable circumstances, but that it was shown that the settlement for Fusly 1235 was below the average revenue of the district, exclusive of Peshcush, Shrotriums, Quit-rent and Russooms in about a lakh* of Rupees as noted in the margin. That the settlement for Fusly 1236, therefore, might be taken to be about as much above the average revenue of the district, as that for Fusly 1235 was below it, and as the whole was collected within the Fusly year, with the exception of a small balance of Rupees 43,781, that this result was considered satisfactory.

*Fusly 1228...	Rs.	14,11,333
,, 1229...	,,	13,43,698
,, 1230...	,,	12,79,841
,, 1231...	,,	12,12,263
,, 1232...	,,	14,34,501
,, 1233...	,,	13,62,434
		80,44,074
Average ...	Rs.	30,40,678
Fusly 1235...	,,	12,40,457
Difference ...	Rs.	1,00,221

26th June, in Cons., 9th Augt. 1827.

232. It was remarked that the mode of regulating the assessment in detail on the several fields of the villages referred to in the 8th and following paragraphs of the Principal Collector's report, was not very clearly stated by that officer, and from the course of proceeding described in the extract which was given in the 9th para. of our proceedings, there was some reason to apprehend that the system pursued in Nellore was open to some of the objections which had been urged against that adopted of late years in Tinnevelly, the effect of which was to fix, in the first instance, one unvarying rate for all the lands of a village, whatever might be the difference in their productive powers, and in the advantages under which they were cultivated.

233. It was observed that whenever in the absence of detailed accounts of the produce of each field and of a regular classification and assessment, it becomes necessary to settle the Beriz of a village by reference to past accounts of the total produce and current prices, or by reference to past collections from the village, the sub-division of the assessment on the lands should be left to the ryots themselves instead of dividing the assessment for the whole village upon the total number of Goortoos cultivated, and thus fixing the same rent for all the lands of the village, good, bad or indifferent. That an assessment fixed in this latter manner could, in fact, exist only in the Collector's accounts; that it must of necessity be modified in practice by the ryots themselves, or else that those who pay the same rent for bad land as others do for good, must cultivate to a certain loss and in the end be ruined. That it seemed indeed from the Collector's statement that this modification did actually take place, although he appeared to mistake the cause of it,—he says: "In apportioning the average shist of 18 years upon the lands of some villages, "the ryots from their inability to distinguish rich, medium and low soils, took the assessment at "much per Goortoo on a fixed Muctah and divided it for each field."

			Rs.	A.	P.
On account of loss by inundation in May			8,000	0	0
On account of lands left waste in the Sub-Collector's Divn...			4,773	6	0
Balance due from poor ryots in the Prin. Collr's. Div.	20,000	0 0			
Do. in the Sub-Collr's. do ...	10,000	0 0			
			30,000	0	0
			42,773	6	0

234. We were informed that agreeably to our recommendation the Right Honorable the Governor in Council sanctioned the remissions granted by the Principal Collector on account of loss by inundation, land left waste in the Sub-Collector's Division, and balances due by poor ryots, amounting to Rs. 42,773-6-0 as shewn in the margin.

235. That the Right Honorable the Governor in Council entirely concurred in our remarks respecting the impropriety of deviating from the kistbundy in respect to the poorer ryots, for whose benefit chiefly it is that the kists are required to be so regulated as to admit of their disposing of their crops before the demand against them is enforced.

236. That our observations regarding Paulivansey were considered to be very appropriate, but that the allowance which passed under this name in Nellore appeared to differ widely from that which in other districts is denominated Teazgary. In Nellore, it was observed, the term seemed generally applied to remissions to Payacarries, and for wet crops irrigated by picottahs, to allowances on account of certain tanks, and for the cultivation held by head inhabitants, as well as to the remission to Brahmins and Mussulmans who cultivate by means of their own people. Whereas in other districts the allowances called Teazgary was understood to embrace the last description of remission only.

237. It was remarked that the Principal Collector evidently had not adverted to the real nature and intent of the privilege in question, and that the grant of the allowance on the existing plan was, for the reasons which we had stated, very objectionable. The Principal Collector was directed to conform to the instructions with which we had furnished him on the subject, and not to continue the allowance except in the cases specified in the 28th paragraph of our proceedings without further orders.

238. We were told that the Right Honorable the Governor in Council doubted the expediency of the change introduced by the Principal Collector in the mode of collecting the grazing tax, and desired that the result might hereafter be reported for the information of Government and for further orders if necessary.

239. That the Right Honorable the Governor in Council approved of the course of proceeding which we had required the Principal Collector to observe with respect to the lands which had been irregularly granted at reduced rates, and withheld his sanction from all permanent alienations which had not been, in the first instance, submitted for the approval of Government.

Paras. 33 & 34 of the Board's Proceedings, in Cons., 12th Nov. 1827.

240. That our interpretation of the orders of Government, under date the 25th July 1826, on the subject of the village of Nellatore, was correct. That it was not intended that the Principal Collector should restore the shotriums without special orders, but that he was at liberty to reject the claim without further reference. The grant, it was observed, was evidently a mere personal gift for the support of a palanquin as we had described it, and not such as ought to be continued beyond the life of the original grantee. We were told to direct the Principal Collector to resume the village without delay.

241. The Right Honorable the Governor in Council, we were informed, approved of the instructions which we had issued on the other points noticed in our Proceedings, and observed with satisfaction the favorable terms in which the Principal Collector had spoken of the services of the Sub-Collector Mr. Orr and his Assistants Mr. Stonehouse and Mr. Montgomery.

242. Copy of the foregoing letter was transmitted to the Principal Collector on the 10th March.

Settlement of the Land Revenue for Fusly 1237.

To the Chief Secy. to Govt., in Dy. Cons., 3rd Nov. 1828.
Pros. in Cons., 27th Oct. 1828.
From the Pl. Collr. Nellore, 12th Augt., in Cons., 15th Sept. 1828.
To do. 15th, in Cons., 15th do.
From do. 10th, in Cons., 13th Oct. 1828.

243. On the 30th October we submitted for the orders of the Right Honorable the Governor in Council the following extract from our Proceedings, under date the 27th of that month, on the settlement of the District of Nellore for Fusly 1237, as detailed in the correspondence noted in the margin.

244. 'The Board entered so fully into the nature of the different modes of settlement 'obtaining in this province, in their proceedings under date the 12th 'November 1827, that it will be sufficient in this place to notice briefly 'the changes which have since taken place. These are shewn at one 'view in the following statement.

Proceedings, in Cons., 12th Nov. 1827. Paras. 6 to 15.

	Fusly 1236.				Fusly 1237.				Comparison.							
									Increase.				Decrease.			
	No. of Villages.	Amount of Settlement.			No. of Villages.	Amount of Settlement.			No. of Villages.	Amount.			No. of Villages.	Amount.		
		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.
Villages settled according to the new survey and assessment made by the Principal Collector	86	2, 2,543	13	9	86	2,31,557	13	6	...	...	...	...	...	986	0	3
Do. according to Mr. Travers' survey ...	175	4,01,040	14	0	143	3,15,217	0	8	...	...	...	...	32	85,823	13	4
Do. on the division of the crop	6	17,673	2	4	6	21,117	13	3	...	3,444	10	11	...	...	...	...
Do. on the average of former produce ...	332	8,05,569	14	11	366	8,13,675	8	2	34	8,105	9	3	...	...	...	...
Total...	599	14,56,827	13	0	609	13,18,568	3	7	34	11,550	4	2	32	86,809	13	7
									32	Deduct...				11,550	4	2
									2	Net Decrease...				75,259	9	5

From Pl. Collr. 12th Augt., in Cons., 15th Sept. 1828. Para. 2.
Proceedings of the Bd., in Cons., 12th Nov. 1827. Paras. 35 to 38.
Letter from Govt., dated 22nd Feby., in Cons., 10th March 1828. Para. 11.

245. 'The increase of two in the number of villages is explained 'to have been occasioned by the attachment of a shotrium for the 'recovery of arrears and the resumption of the village of Nellatoor, 'which had been granted by the Collector to Rungapareddy in Fusly '1236 under a mistaken understanding of the orders of Government.

Para. 14.

246. 'The number of villages settled upon the survey and assessment made by the pre- 'sent Principal Collector is the same as in the previous year; but the 'ryots of 32 villages which were settled upon Mr. Travers' rates in 'Fusly 1236, having stated their inability to pay according to that standard in Fusly 1237, they 'were assessed with reference to the average produce. Looking to the explanation of the Prin- 'cipal Collector that Mr. Travers' rates were adopted only in those 'villages where "there was no difference or no material difference" 'between them and the assessment resulting from the average 'produce assumed by himself, it is not apparent what the people could have gained by the change.

From Pl. Collr., 26th June, in Cons., 9th Augt. 1827. Para. 11.

247. 'The Board have before expressed their wish that frequent changes of system should 'be avoided. It is of the greatest importance that the ryots should 'not be led to suppose that they are at liberty yearly to choose the 'mode of settlement which may best fall in with their own immediate 'purposes, since such an impression could not fail to produce the worst results and eventually 'embarrass the introduction of any fixed and definite system. They must know full well, from 'former experience, the effect of Mr. Travers' rates, and having voluntarily engaged to hold 'their lands upon those terms in 1236, they should not be lightly permitted to depart from them.

Proceedings, in Cons., 12th Nov. 1827. Para. 5.

248. 'The villages settled upon a division of the produce, although agreeing in number 'with those appearing by the above statement to have been under 'that mode of management in Fusly 1236, are not, with one excep-

Para. 3.

'tion, namely, Zaroor, the same. The rest consist of two villages noticed in para. 3, and three 'others, the ryots of which are stated not to have "agreed to the terms offered them." The nature 'of those terms, or of the settlement concluded with them in the preceding Fusly, is not explained. 'In respect to the villages which appear in the statement to have been under Aumanie in 1236, 'it will be necessary to enter somewhat into detail.

249. 'In his report upon the settlement of that year, the Principal Collector remarked 'that there were five villages "the ryots of which refused the terms 'offered for the settlement of their lands," although the assessment 'was moderate; and that they had accordingly been "given for a specific sum to in- 'dividuals who agreed to take them and to allow the ryots their share of the produce." 'He added that "the ryots of four of them, viz., Peddapotaidoo, Chintachelaka, Permalpaud, 'and Goolagamoody, seemed only to have been deterred by their poverty from agreeing to the 'terms he proposed; and that he believed they would rent their lands in the approaching Fusly."

Para. 18.

250. 'The Board remarked in reference to this explanation that the villages in question 'could not properly be considered to have been under "a money 'settlement with the ryots," which was explained by the Principal 'Collector to have been, with only one exception, the system univer- 'sally pursued in that year, but should rather be classed with those settled on a division of the 'crop, the renters being bound by their engagements to adjust their demand upon the cultivators 'by that principle.'

Proceedings, in Cons., 12th Nov. 1827. Para. 7.

251. 'In his present report, after observing that these villages were given in last year to 'strangers with reference to the account of average produce, and that 'the Board considered them as settled upon Aumany Madepauloo 'system *under the supposition* that they were rented to strangers, and that they gave a share in 'kind to the resident cultivators, the Principal Collector proceeds to explain that in Chinta- 'chelaka, there are "no houses at all, nor any resident, or Payacarry cultivators;" that the 'ryots of Peddapotaidoo in Fusly 1236 "at first entirely refused to carry on their cultivation and 'quitted the village," which was in consequence cultivated for the most part by other ryots 'who received puttahs for the year; that the ryots of Permalpaud, consisting of some Cumma 'people and a Pariar having quarrelled in 1235, the Cumma people left the village altogether and 'refused to hold any cultivation in 1236, unless the Pariar was rejected, in consequence of which 'their lands were made over to the Pariar; and with regard to Goolagamoody, that the ryots 'being poor and unable to cultivate the whole of the lands, half had been taken by a stranger who 'had become responsible to the Government for the whole of the rent due upon the lands under 'cultivation.

Para. 14.

252. 'If, as the explanation now given by the Principal Collector would seem to imply, he 'considers the Board to have misunderstood the nature of the settlement formed in these villages 'in Fusly 1236, they feel assured that he will on reflection perceive that the mistake was his own 'rather than theirs, and that his words could bear no other interpretation than that which 'they put upon them. The Board will not dwell on the difference between the former and 'present explanation regarding these villages; but they take this opportunity to remark generally 'that the system of encouraging persons to rent villages where they are not accustomed to culti- 'vate should be discontinued. It seems obvious that it must lead to the abandonment of land in 'their ordinary occupation, and it is not to be believed that they would do so unless they obtain- 'ed some undue advantage. Admitting, however, that the renters in these cases did actually 'cultivate lands in the villages in question, without throwing up those they have been in habit 'of occupying elsewhere, still they should not have been permitted to rent the whole village. 'To farm an entire village to a single individual is in fact to revert to the old lease system, which it is the desire of Government to relinquish altogether.

253. 'The following Abstract Statement shows the result of the settlement compared with 'that of the preceding Fusly 1236.

Abstract of the Settlement of Nellore for Fusly 1237.

	Fusly 1236. Extent of Land.		Fusly 1236. Amount of Sist.			Fusly 1237. Extent of Land.		Fusly 1237. Amount of Sist.		
	Cortoos.	As.	Rs.	A.	P.	Cortoos.	As.	Rs.	A.	P.
Total Jummah. Dry land	69,557	15¾	4,58,641	9	9	69,275	1⅞	4,43,608	8	10
Wet land	35,118	9⅜	7,56,882	14	5	36,170	10⅛	7,64,393	10	4
Mooloom Gardens	4,347	8	98,108	12	3	4,285	13¼	95,879	9	10
Tobacco do.	1,083	13½	70,392	13	0	992	1⅛	71,525	13	7
Total...	1,10,107	14⅛	13,91,026	1	5	1,10,723	11⅛	13,75,407	10	7
Moonasub Justy or Increase made as appeared proper...	...	...	...	...	...	...	...	301	3	4
	...	...	13,91,026	1	5	...	...	13,75,708	13	11
Quit-rent on Inams and Kundregahs	...	...	53,026	15	6	...	...	52,821	7	10
Tax on Pasture land and on trees	...	...	99,383	1	3	...	...	1,03,701	4	8
Total...	...	...	15,43,436	2	2	...	...	15,32,231	10	5
Remission for crops withered.	...	...	56	0	0	...	...	1,401	13	11
Do for waste land ...	...	...	40,965	5	0	...	...	1,25,700	11	9
Do crops destroyed by inundation ...	...	...	31,524	9	1	...	...	17,480	7	8
Do for Cowle lands ...	...	...	3,660	1	8	...	...	1,044	1	...
Do for Cuttoogoottah lands	...	...	...	...	...	...	...	86	8	9
Do for Paulwansey ...	...	...	10,144	1	6	...	...	2,587	7	7
Do for levelling lands...	...	...	...	...	...	...	...	134	5	6
Discretionary remissions, ...	...	...	258	3	11	...	...	2,227	14	8
Total...	...	...	86,608	5	2	...	...	1,50,663	6	10
Remainder	...	...	14,56,827	13	0	...	...	13,81,568	3	7
Shrotriums	...	...	86,250	8	11	...	...	85,117	3	11
Peishcush	...	...	4,61,824	14	11	...	...	4,61,824	14	11
Total...	...	...	20,04,303	4	10	...	...	19,28,510	6	5
Nuzzers and Russooms ...	...	...	9,108	13	9	...	...	9,108	13	9
Stala Curnume do	...	...	15,000	0	0	...	...	12,000	0	0
Quit-rent	...	...	157	3	0	...	...	157	3	0
Total...	...	...	24,266	0	9	...	...	21,266	0	9
Total Land Revenue... ...	...	...	20,29,169	5	7	...	...	19,49,776	7	2
Add Moturpha	...	...	18,099	9	8	...	...	18,469	3	4
Grand Total...	...	...	20,47,268	15	3	...	...	19,68,245	10	6

Abstract of the Settlement of Nellore for Fusly 1237.—(continued).

		Increase.				Decrease.				
		Land.		Sist.		Land.		Sist.		
		Gortoos.	As.	Rs.	A. P.	Gortoos.	As.	Rs.	A. P.	
Total Jummah.	Dry land	...	...	...	...	282	13 3/8	15,033	0 11	
	Wet land	1,052	1 5/16	7,510	11 11	...	...	...	...	
	Mooloom Gardens	...	...	...	...	61	10 3/4	2,229	2 5	
	Tobacco do.	...	...	...	...	9	12 3/16	5,866	15 6	
	Total	1,052	1 5/16	7,510	11 11	436	4 1/4	23,129	2 9	
	Moonasub Justy or Increase made as appeared proper	...	...	301	3 4	...	...	...	...	
		...	...	7,811	15 3	...	...	23,129	2 9	
	Quit-rent on Inams and Kundregahs	...	...	...	...	...	...	205	7 8	
	Tax on Pasture land and on trees	...	...	4,318	3 5	...	...	...	...	
	Total	...	...	12,130	2 8	...	...	23,334	10 5	
	Remission for crops withered	...	...	1,345	13 11	...	...	11,204	7 9	Net Increase
	Do for waste land	...	...	84,735	6 9	...	...	...	...	
	Do crops destroyed by inundation	...	...	...	...	...	...	14,044	1 5	
	Do for Cowle lands	...	...	...	...	...	...	2,616	0 8	
	Do for Cuttoogcottah lands	...	...	86	8 9	...	...	...	...	
	Do for Paulwausey	...	...	...	...	...	...	7,556	9 11	
	Do for levelling lands	...	...	134	5 6	...	...	...	...	
	Discretionary remission	...	...	1,963	10 9	...	...	...	...	
	Total	...	...	88,271	13 8	...	...	24,216	12 0	
	Remainder	...	...	64,055	1 8	Net Increase		75,259	9 5	
	Shotriams	...	...	...	...	...	...	1,133	5 0	
	Peishcush	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	...	...	76,392	14 5	
	Nuzzers and Russooms	...	...	...	...	...	...	...	...	
	Stala Curnums do	...	...	...	...	...	...	3,000	0 0	
	Quit-rent	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	...	...	3,000	0 0	
	Total land Revenue	...	...	...	...	...	...	79,392	14 5	
	Add Moturpha	...	...	369	9 8	...	...	...	...	
	Grand Total	...	...	...	...	...	...	79,023	4 9	

254. 'The monsoon appears to have been irregular and the season altogether unfavourable; 'many of the tanks received only a small supply of water. The culti- 'vation of wet grain was in consequence much impeded, and consider- 'able injury was occasioned to the crops generally by heavy rains at too advanced a period of 'the year.

Paras. 5, 6, 37.

255. 'The original demand on account of land revenue under the immediate management 'of the Principal Collector, according to the Curnum's accounts, was Rupees 15,32,231, being less 'than that of the previous year by only Rupees 11,204, but the adverse nature of the season 'rendered it necessary to make large deductions at the time of settlement. The chief of those 'were Rupees 1,25,700, the assessment of land which the riots were unable to bring under culti- 'vation in consequence of the failure of the rains; Rupees 17,480 on account of crops destroyed 'by being flooded; Rupees 2,587 on account of Paulwausy; Rupees 134 remission for levelling 'lands; and Rupees 2,227 discretionary remissions; making, with other smaller items, an aggre- 'gate sum of Rupees 1,50,663. After these deductions the actual settlement of the lands under a 'ryotwary rent amounted to Rupees 13,81,568, or Rupees 75,259 less than the previous year, 'adding to this the amount of Peshcush Rupees 4,61,824, taxes on Shotriums Rupees 85,117, 'and the usual collections on account of allowances to Curnums, &c., Rupees 21,266, the total 'settlement of the year amounted to Rupees 19,49,776, or Rupees 79,392 less than in Fusly 1236.

256. 'Of this sum Rupees 18,56,901 had been realized before the close of the Fusly, leaving 'an outstanding balance at that period of Rupees 92,875, of which Rupees 14,853 were collected 'before the end of August. Of the remainder the Principal Collector states 56,750 to be irre- 'coverable. Deducting this sum the balance will be Rupees 21,270, namely, Rupees 16,609 for 'lands held immediately of the Sircar, and Rupees 4,661, arrears of Peshcush due by petty Poli- 'gars, and recoverable from the merahs to be collected on their account, by the officers of 'Government.

257. 'Taking into consideration the failure of water which is represented to have been 'experienced in many of the taluks, and the postponement until next year of the demand on 'account of Chayroot and other articles of produce which do not come to maturity till August, as 'will be more particularly noticed hereafter, amounting to Rupees 13,745-14-2, the Board consider 'the amount of the settlement to be satisfactory. The fall in the 'price of grain, upon which the Principal Collector dwells at some 'length, has been felt almost universally throughout the provinces 'under this Presidency.

From the Inspector-General, 23rd, in Cons., 27th Oct. 1828.

258. 'A report has been received from the Civil Engineer regarding the channel leading to 'the tank at Vencanapollum, the village referred to in para. 17, which will be separately communi- 'cated to the Principal Collector.

259. 'The Principal Collector reports that in consequence of the observations communicat- 'ed in the proceedings of the Board on the Settlement of Fusly 1236, he has continued the former 'assessment on the Tobacco lands and Mooloomoo gardens, although he still considers it too high, 'as he has not entered into any further explanation of the grounds of this opinion, the Board can 'only repeat their wish that as few alterations as possible should be 'made in the existing assessment until some fixed and determinate 'arrangement can be made for the future administration of the 'revenues.

Proceedings, in Cons., 12th Nov. 1827. Para. 22.

260. 'The orders of the Board for the discontinuance of the remissions which had been re- 'cently granted to certain individuals under the head of Paulwausy have 'been carried into effect, but the Principal Collector appears to adhere 'to his opinion that it should be allowed. "The trifling advantage of Paulwausy, he observes, which

Para. 16.

'was held out acted as an inducement to Brahmins, head inhabitants, &c., to enter on and extend
'their cultivation, but since hearing that this indulgence has been done
Proceedings, in Cons., 12th Nov. 1827. Paras. 29 to
'away, some of them, I understand, intend to give up their cultivation
'from Fusly 1238." The Board see no reason to alter the sentiments
'they formerly expressed on this subject. It should be remembered that the reduction made
'by the Principal Collector was an innovation, and was granted chiefly to the most opulent
'and powerful Reddies in the province, and to Curnums who are in the receipt of allowances
'and lands from the Circar. The Board think there is little room for the apprehension
'entertained by the Principal Collector, but if the discontinuance of the reductions thus
'irregularly made should have the effect of inducing the persons to throw up their usual cultiva-
'tion, it will constitute a strong proof of the danger of authorizing any deviation from establish-
'ed customs, until the subject has been fully considered and the final decision of Government
'passed upon it.

261. 'The amount remitted on this account in Fusly 1236 has not been levied in considera-
'tion of the bad season. Looking to the situation in life of the parties by whom the far greater
'part would have been payable, it does not appear to the Board that there would have been any
'hardship in collecting it; but it was natural that the Principal Collector should be unwilling to
'revoke a boon he had himself granted, and the Board do not object to his having forborne
'to recover the amount.

262. 'Of the sum of Rupees 2,227 noticed above as discretionary remissions, Rupees 1,300
Para. 23.
'would seem to be in fact a permanent reduction in the assessment
'of certain lands under the large tank at Alloor. It appears that the
'riots of this village, which is situated in the part of the district lately surveyed and assessed by
Note—Hindoovee statement transmitted with letter from Prin. Collr., dated 12th August, in Cons., 15th Sept. 1883.
'the Principal Collector, having complained at the time of settlement
'that the rates fixed on part of the lands were too high, an enquiry was
'made which led to the assessment of some of the fields being re-
'duced and that of others raised. The reduction of the lands cultivat-
'ed in Fusly 1237 amounted to Rupees 1,300, and the additions to Rupees 301. The Principal
'Collector does not explain upon what grounds these alterations were made; it is not stated that
'the lands were again examined and their relative situation and advantages ascertained by him,
From Prin. Collr, 26th June 1827, in Cons., 9th Aug. Para. 26.
'nor upon what description of ryots the benefit or loss respectively
'falls. In this report on the settlement of the previous year, he inti-
'mated his intention to send the detailed accounts of the survey of
'this village, but they have not yet been received,—the Board request that they may be supplied.

263. 'The Principal Collector has submitted two statements of lands held by individuals at a
Enclos. 14 and 15.
'reduced assessment. In 9 of the 11 cases noticed in the statement
'marked No. 14, the indulgence was granted by renters during the
'lease system, and in the 2 others by the Collector Mr. Fraser; in 10 of these it is the Principal
Para. 26.
'Collector's intention to collect the full assessment in and from the
'now current Fusly 1238, but in the other, namely, that of Syed Cassim,
'to whom his predecessor Mr. Fraser gave a little more than 100 acres of land at a fixed rent of
'Rupees 118-7-6 in Fusly 1230, he recommends that an abatement be still made in consideration of
'the land being irrigated by a channel "dug at the holder's own expense, and without which it could
'not be cultivated." The assessment fixed on this land by the survey lately made by the Principal
'Collector is Rupees 211-14-5, and if the Board rightly understand his proposition, he suggests
'that this be reduced permanently 25 per cent. or Rupees 52-15-7, and that a further temporary
'remission of 25 per cent or Rupees 39-7-6 be granted to the occupant for two years more, in other
'words, that the assessment be reduced for two years to Rupees 118-7-6, and thenceforward to
'Rupees 158-14-10.

264. 'The Board approve the collection of the full assessment in the cases wherein the
'Principal Collector proposes to enforce that measure; but they are not satisfied from the infor-
'mation at present before them of the necessity of conceding the full extent of the indulgence
'recommended in favor of Syed Cassim, who appears to have already enjoyed the land for seven years
'at a very low rate. There is no mention of any channel in the Sunnud granted by Mr. Fraser,
'which describes the land as being already under cultivation. It should be explained in what
'state the land was at the time of the grant, what means of irrigation then existed, what addi-
'tional extent of ground has been brought under wet cultivation by the channel since made, and,
'above all, whether that channel is so situated as not to interfere with the irrigation of other lands
'by drawing off water which would otherwise flow to them. The Principal Collector is requested
'to supply further information upon this subject in a separate letter.

265. 'The second Statement No. 15 refers to 9 cowles granted to persons for levelling lands,
'namely, 1 given by Mr. Travers, 1 by Mr. Fraser, and 7 by renters during the leases, of which last
'2 were subsequently confirmed generally with some modification by Mr. Travers, 2 by Mr. Fraser,
'and 2 by the Head Assistant Mr. Stonhouse. The Principal Collector
Para. 20.
'observes that "as these lands are extremely few and as they are not
'productive of much advantage, he has confirmed them." In such cases the principle is perhaps
'of even more importance than the amount of revenue that may be in question. It could never
'have been supposed by the parties that the cowles granted by the renters would have effect after
'their authority ceased. The amount laid out by them in improving the land therefore was
'doubtless limited by the advantage likely to result to them within that period. In strictness it was
'liable to be assessed at the full amount as soon as the leases expired, and the Board see no
'reason why it should not be now subjected to the full tax in common with the lands mentioned
'in Statement No. 14. If, however, there should be any cases where such a measure would be
'likely to press severely upon an industrious ryot, the Board will be prepared to attend to any
'recommendation which the Principal Collector may make on the subject. The cowles given by
'Mr. Travers and Mr. Fraser should likewise be cancelled, since they also were irregular and
'unauthorized.

266. 'The Principal Collector seems to have misunderstood the remarks of the Board in
'their proceedings of the 12th November 1827 regarding the Kistbundy. It was not their
'intention that there should be any distinction between the wealthy
Para. 18.
'and the poor ryot. On the contrary their object was to do away the
'distinction which appeared from the Collector's observations to have been made by him in
'practice to the disadvantage of the latter, supposing that the instalments, according to which
'the kists fell due, had been fixed upon just principles, they thought that the order given to the
'Tahsildars to collect the revenue from the poorer ryots, "as their crops came to maturity," was
'meant to anticipate the regular period of demand, but it appears from the explanation now afford-
'ed that it was in fact intended to extend it. It would seem therefore that the kists are fixed
'universally at too early a period, that is, that they do not allow the ryot time to reap and sell
'his produce before he is called upon to pay the dues of Government. The proportion of the
'public revenue to be collected in each month should be regulated as nearly as possible by the
'proportion and sort of produce usually got home in such month, allowing sufficient time for the
'ryot to convert his grain into money. The Board request that the Principal Collector will
'submit a Kistbundy modified according to this principle. This established, the observations of
'the Government regarding the practice of pressing the demand against the poorer ryots from
'the fear that they will make away with their produce, quoted by the
Para. 20.
'Board in their proceedings of the 12th November 1827, should be
'strictly observed.

267. 'The Principal Collector again advocates the plan he adopted in last Fusly of fixing 'the amount of grazing tax upon each village with reference to the collections of former years,

Para. 21.

'in preference to the old system of counting the cattle, which he con-'siders liable to much abuse from the difficulty of ascertaining their 'actual numbers, but the Board still doubt the expediency of the change. It is, they think, likely 'to place too much power in the hands of the principal inhabitants and merchants, who are the 'persons who chiefly breed cattle for sale; and, it is feared, that it may lead to an undue portion of 'the public assessment being thrown upon those who ought not to bear it. Under any arrangement 'the herds will need to be counted. Without such previous inquiry no just allotment of the 'aggregate amount could be made. The only question therefore is, whether this task is likely to 'be executed more fairly if left entirely to the most powerful people in the respective villages 'without any obligation to furnish the details to the Collector, or if required of the head inhabi-'tant and Curnum and Paraputty, who are responsible for their conduct and liable to the forfeiture 'of their offices and emoluments upon proof of having abused their trust. The Board would 'have no hesitation in giving the preference to the latter arrangement. These persons know the 'cattle belonging to every individual in the village, and would have no difficulty in furnishing 'a correct list, and there are everywhere many connections or competitors of the executive 'Reddy and Curnum who are able and ready to give information of any fraud that may be 'attempted in the hope of obtaining employment themselves.

268. 'It is to such sources also that we must chiefly look for the detection of false 'representations regarding the failure or destruction of crops. The Board are still of opinion

Para. 24.

'that it is objectionable to depute Gomastahs and other inferior 'servants from the Huzoor for the purpose of checking the Tahsildar's 'report. These persons must necessarily be ignorant of local circumstances, and, as before

To Pl. Collr., 10th, in Cons., 10th July 1828.

'remarked to the Principal Collector, their employment cannot but 'weaken the sense of responsibility on the part of the Tahsildars and 'impair their efficiency by detracting from their authority and credit 'in the districts under their charge. In cases where there may be cause to suspect abuse, a 'strict investigation should be instituted either by one of the European officers or by one of the 'superior native servants, but the Board think that a general investigation by means of inferior 'native servants cannot effect any good purpose and should not again be resorted to.

269. 'The revenue from Chayroot and other produce, which does not come to maturity

Para. 25.

'till late in July and in August, has hitherto been carried to the 'account of the past Fusly, but the Principal Collector has now directed 'it to be credited in the accounts of the year in which it actually falls due. By this mode of 'adjustment, Rupees 13,745-14-2, which, under the former system, would have been added to the 'settlement of the Fusly under review, remains, as already remarked, to be carried to account in 'Fusly 1238. The Board concur with the Principal Collector as to the propriety of this

In Cons., 19th July 1804.

'arrangement, which they observed from Mr. Travers' report, under 'date 30th June 1804, was likewise adopted by him, prior to the 'renting system.

270. 'The report of the Principal Collector regarding the balances outstanding in his

Para. 34.

'district is under consideration, and will form the subject of a separate 'communication.

271. 'The Sub-Collector Mr. Stonhouse embarked for England in January, and Mr. Bruce, 'who was acting in that situation at the date of Mr. Smalley's report, had only lately joined. 'The arduous duty of conducting and revising the settlement therefore fell almost wholly upon 'the Principal Collector himself. The Board have derived great satisfaction from the testimony 'borne by him to the ability, zeal and attention of his Head Assistant Mr. Montgomery, who is 'stated to have "most usefully and actively engaged in every department of his office."'

Relative to the Shotrium Village of Pentapaudoo.

272. We submitted to the Right Honorable the Governor in Council a petition from one Caregherry Shashiah, Shotriumdar of the village of Pentapaudoo, in the district of Nellore, stating that through his inability to pay the present high quit-rent fixed upon his village, it had been attached for arrears by the Circar, and praying that it may be restored to him on a reduced beriz to enable him to discharge his kists punctually, and to appropriate a portion of the surplus profits of the shotrium to meet the expenses of a choultry, which he erected in reliance on a promise from the then Collector Mr. Dighton, to give him the village of Mooteyalapaudoo, also in the Nellore District, but which promise, he stated, was never fulfilled.

To the Chief Secy. to Govt., in Cons., 2nd Oct. 1828.

273. From the endorsement by the Principal Collector of Nellore, which the petitioner enclosed, it appeared that the beriz originally fixed upon his village was 60 Madras Pagodas or 240 Rupees; that Mr. Travers in Fusly 1211 increased it to 120 Madras Pagodas or 480 Rupees; that Mr. Fraser in Fusly 1221 considering that sum too high, reduced it to 80 Pagodas or Madras Rupees 323-13-2, inclusive of Russooms.

7th April 1823.

274. The village had been twice attached for arrears of revenue. In the first period, viz., from Fusly 1216 to Fusly 1220, the collections averaged only Rupees 304-7-8 per annum, while the beriz was at its highest rate Rupees 408-0-0 at the close of the second period, viz., Fuslies 1233 and 1234. Notwithstanding the reduction made by Mr. Fraser in Fusly 1221, the collections, after deducting charges, fell short of the demand of the Circar in the sum of Rupees 693-4-6, Mr. Smalley observed that the beriz fixed by Mr. Travers was settled with reference to the collections of the Foujdars of the Nabob in the year preceding Fusly 1211, "who collected according to circumstances and without reference to any fixed amount." Mr. Fraser's assessment fell below that of Mr. Travers by 156 Rupees per annum, but it exceeded that fixed by Mr. Dighton. The circumstance of the petitioner being obliged to borrow money to discharge the balance outstanding against him at the end of Fusly 1234, and his falling into arrears again the very next Fusly, we remarked, afforded fair reason to conclude that his payments to the Circar during the ten years he had uninterrupted possession of his shotrium had engrossed the greater part of his profits from the village, and had left him nothing to appropriate to the use of the choultry. This building, we stated, was on the high road to Nellore between the villages of Gudoor and Caravadoo, and appeared to be very convenient for travellers.

Balance of Fuslies 1231 to 1234 inclusive.

Pl. Collr.'s Endorsement of 7th April 1823.

Rupees	480	0	0
"	323	13	2
Rupees	156	2	10

Fuslies 1221 to 1230.

Petition.

275. Under these circumstances the Principal Collector recommended that the village may be given over to the petitioner on a reduced assessment of 200 Rupees per annum. We considered, however, that it would be sufficient to reduce the assessment to 240 Rupees per annum, the rate fixed by Mr. Dighton, and recommended that the village should be granted to him at this assessment, on condition that he engaged on the part of himself and his heirs to repair and keep up the choultry for the convenience of travellers. We further recommended that the arrears which had accumulated under the management of the Collector since the attachment of the village in Fusly 1235 should be remitted.

276. In reply to the above (14th October 1828), the Right Honorable the Governor in Council was pleased to authorize the reduction of the rent payable to Government for the shotrium village of Pentapaudoo from Rupees 323-13-2 per annum to Rupees 240, its original amount, on the condition of the Shotriumdars keeping up the choultry connected with the shotrium.

From the Secy. to Govt., in Cons., 20th Oct. 1828.

277. The Right Honorable the Governor in Council also concurred with us in thinking that the arrears which had accrued under the management of the Collector should be remitted.

278. Referring to the foregoing correspondence on the 24th November 1828, we submitted for the orders of the Right Honorable the Governor in Council a letter from the Principal Collector of Nellore, stating the amount of arrears against the village of Pentapaudoo to be Rupees 505-2-2.

To the Chief Secy. to Govt., in Cons., 24th Nov. 1828.
10th, in Cons., 13th Nov. 1828.

279. This amount, we observed, included the balances which accrued under the Circar management in Fuslies 1216, 1233, 1235 and 1236. We had before recommended only the remission of the balances which had accumulated since the attachment of the village in Fusly 1235, but the reasons of our recommendation applied equally to the old balances, and we requested the authority of Government to order the whole amount to be written off.

280. Agreeably to our recommendation by the Secretary of Government's letter of 5th December 1828, the Right Honorable the Governor in Council granted authority to write off the arrears of Public revenue standing against the village of Pentapaudoo, in the District of Nellore, amounting to Rupees 505-2-2.

From the Secy. to Govt., in Cons., 8th Decr. 1828.

281. Copy of the foregoing correspondence was communicated to the Principal Collector on the 8th December.

BELLARY.

Settlement of the Bellary District for Fusly 1236.

282. On the 17th April last we submitted for the orders of the Right Honorable the Governor in Council the following extract from our proceedings, under date the 14th of that month, on the settlement of the district of Bellary for Fusly 1236, as detailed in the Principal Collector's Report, dated the 30th September 1827.

To the Chief Secy. to Govt. In Dy. Cons., 21st April 1828.
Proceedings, in Cons., 14th April 1828.
In Cons., 3rd Jany. 1828.

283. The settlement of the nine taluks of Adwainie, Goollem, Punchapollem, Gooty, Yadakee, Raidroog, Taudputtry, Anantapoor and Dhurmaveram, was concluded under the personal superintendence of the Principal Collector. Of the five taluks composing the division under the Sub-Collector, four were settled by Mr. Mason in person, but in consequence of a violent attack of illness he was compelled to relinquish the care of forming the Jummahbundy in the fifth to his Head Sheristadar. The remaining three taluks of the district were settled by the late Head Assistant Collector Mr. Clulow.

284. The season is represented to have been generally favorable for the cultivation of dry grain, although the latter crops of this description suffered in some degree from rain which fell in the month of January. The monsoon rains, it is stated, were in few places sufficient to fill the tanks, consequently in those villages wherein the tanks were not supplied from rivers, there was a considerable diminution in the Nunjah cultivation. The Principal Collector, however, observes that "the harvest upon the whole has been abundant, and the prices of every description of pro-"duce have in consequence fallen lower than those of last year," during which, it is to be remarked, they were more than usually depressed.

285. The Board notice with much concern the fatal consequences of the visitation of cholera which this district sustained during the last year. The disease is stated to have spread itself throughout the whole province, but in the taluks of Punchapollum, Raidroog, Gooty, Adwainie, Goollem and Dhurmaveram its ravages appear to have been most destructive.

286. The subjoined statement, abstracted from the accounts, shews the extent and full survey assessment of the various descriptions of land included in the settlement of Fusly 1236 compared with that of Fusly 1235, distinguishing the land cultivated in cowle.

ITEMS.	Fusly 1235. Extent of Land. Acres.	G.	A.	Fusly 1235. Survey Assessment. Rs.	A.	P.	Fusly 1236. Extent of Land. Acres.	G.	A.	Fusly 1236. Survey Assessment. Rs.	A.	P.	Comparison. Increase. Extent of Land. Acres.	G.	A.	Increase. Survey Assessment. Rs.	A.	P.	Decrease. Extent of Land. Acres.	G.	A.	Decrease. Survey Assessment. Rs.	A.	P.
Dry land	16,75,580	22	8½	14,55,445	14	3	16,96,109	7	14½	14,58,393	8	6	20,528	24	6½	2,947	10	3	...	...	...	...	...	...
Garden land	38,636	11	9½	2,40,837	12	10	36,437	18	5	2,40,395	0	9	...	...	...	...	...	...	2,088	33	41	442	12	1
Wet do	99,124	37	4	9,88,682	5	9	96,951	4	3½	9,59,402	4	5	...	...	...	...	...	...	2,173	33	3½	29,480	1	4
Cocoanut trees, &c.	2,889	6	12½	50,945	3	1	2,987	28	13½	53,397	1	6	98	22	½	2,461	14	5	...	...	...	...	...	...
Dry land converted into wet ...	30,425	27	15½	1,37,435	7	7	27,387	14	10	1,24,939	6	6	...	...	...	...	...	...	3,038	13	5½	12,496	1	1
Garden land converted into wet ...	727	11	13½	4,957	11	10	634	2	...	5,706	10	0	...	...	...	748	14	2	93	9	13½	...	...	...
Total...	18,47,273	38	15	28,78,504	7	4	18,60,506	35	14½	28,42,233	15	8	20,627	6	7	6,148	6	10	7,394	9	7½	42,418	14	6
Cowle and dry land	1,35,623	39	5½	1,73,091	14	7	1,98,743	4	12½	2,67,471	5	11	63,119	5	6½	94,379	7	4	...	...	...	...	...	...
Garden land	667	21	5½	4,830	3	3	508	14	14	4,247	12	10	...	...	...	...	...	...	159	6	7½	582	6	5
Wet do	2,474	38	8½	19,405	5	7	1,596	34	15½	12,687	3	6	...	...	...	...	...	...	878	3	9½	6,718	2	1
Cocoanut trees, &c.	34	38	9	469	1	2	26	34	½	355	7	0	...	...	...	...	...	...	8	4	8½	114	4	2
Dry land converted into wet ...	1,770	21	15	6,704	15	3	1,271	21	6	5,781	10	3	...	...	...	...	...	...	499	0	9	923	5	0
Garden land converted into wet ...	3	24	4	26	5	0	...	...	...	...	...	...	...	...	...	...	...	...	3	24	4	26	5	0
Total...	1,40,575	23	15½	2,04,528	6	10	2,02,146	30	¼	2,90,543	7	¼	63,119	5	6	94,379	7	4	1,547	39	6	8,364	6	8
Grand Total...	19,87,849	22	14½	30,83,032	14	2	20,62,653	25	14½	31,32,777	7	2	83,746	11	13½	1,00,527	14	2	8,942	8	13½	50,783	5	2
										Deduct decrease...			8,942	8	13½	50,783	5	2						
										Net increase...			74,804	3	...	49,744	9	0						

287. The Principal Collector observes that the above statement does not shew the full extent and value of the cultivation entered in the Curnum's accounts. The difference amounting to Rupees 48,590 in the survey assessment, he explains, "almost entirely arises from wet land which "the ryots had agreed for at the beginning of the season, in expectation of the tanks filling, but "which they did not plough for want of water, being struck out of account at the settlement." As it appears that the cultivation of this land had been engaged for, the Board think it would have been more regular to have included it on the gross in the accounts of the settlement, deducting it afterwards with the various other items of remission in the adjustment of the net demand, and they recommend to the Principal Collector the adoption of this system in future.

288. The extent of land actually entered in the accounts of the settlement, it appears, was 20,62,653 acres, 25 goontas, 14½ as., bearing a survey assessment of Rupees 21,32,777-7-2, and shewing an excess compared with the accounts of Fusly 1235 of 74,804 acres 2-0, and Rupees 46,744-9-0. The Principal Collector, however, observes that in order to form a just comparison between the two years, it is necessary to exclude from the accounts of Fusly 1236 the assumed Jaghire of Narrain Davurkerry, which reduces the net increase in the survey assessment of the lands cultivated to Rs. 24,647-2-0, resulting from an increase of Rs. 95,998-4-5 from extended cultivation in the dry land, and a decrease of Rupees 71,351-2-5 from contracted cultivation in the wet and garden lands. It is satisfactory to remark that the increase on the dry lands is almost wholly from the waste black land which was broken up in Fusly 1235 under the great plough cowle having been brought into cultivation in Fusly 1236. The decrease of cultivation in the wet lands arose from the supply of water in the tanks being deficient. In a more favorable season the lands left fallow from this cause will doubtless be again cultivated.

289. The following statement shews the various deductions from the survey assessment of the lands included in the settlement in the two Fuslies under comparison and the net result.

	Fusly 1235.			Fusly 1236.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	A.	Rs.	A.	P.	Rs.	A.	P.
Gross amount of survey assessment on the whole extent of land included in the settlement, as shewn above	30,83,032	14	2	31,32,777	7	2	49,744	9	0	...	...	...
Deduct.												
Remission for land unsown	1,82,971	10	3	1,92,296	12	4	9,325	2	1	...	...	...
Established remissions of 33 and 25 per cent ...	6,54,106	0	0	6,29,944	11	4	...	...	...	24,161	4	8
Cowle remission	1,79,653	7	7	2,03,097	2	6	83,438	10	11	...	...	...
Remissions to Cundachars, &c.	37,366	12	7	37,156	9	10	...	...	...	210	2	9
Miscellaneous remissions	30,447	9	7	26,606	11	6	...	...	...	3,840	14	1
Total deduction...	10,84,550	8	0	11,49,101	15	6	64,551	7	6	...	...	...
Remains net settlement Ryotwar	19,98,482	6	2	19,83,675	7	8	...	...	...	14,806	14	6
Add.												
To suppressed cultivation	14,556	0	4	14,964	0	2	407	13	10	...	...	...
Jodee or Quit-rent	1,70,069	4	11	1,67,173	8	11	...	...	...	2,895	12	0
Resumed Jaghire of Narrain Davurkerry ...	28,715	9	11	...	...	...	...	...	...	28,715	9	11
Curnool Peshcush	80,208	5	4	80,208	5	4	...	...	...	...	...	...
Total Aumany and permanent Beriz	22,92,031	10	8	22,46,021	6	1	...	...	...	46,010	4	7

290. From the above statement it appears that the net settlement of Fusly 1236 fell below that of Fusly 1225 by Rupees 46,010-4-7. It is, however, explained that the Jummah of Fusly 1235 included a portion of the assets of the Jaghire of Narrain Davurkerry, properly belonging to the revenue of the preceding year. Deducting this sum (Rupees 10,341,) the actual decrease is reduced to Rupees 35,669-4-7. Notwithstanding this decrease the demand for the year exceeded that for Fusly 1234 by Rupees 55,463-3-11.

	Rs.	A.	P.
1236...	22,46,031	6	1
	21,90,558	2	2
	55,463	3	11

291. In the statements submitted by the Principal Collector, the different items of increase and decrease in the settlement of the land revenue for Fusly 1236, compared with that of Fusly 1235, are so clearly exhibited, and in Mr. Robertson's report their causes are so perspicuously and satisfactorily stated, and so full explanation is afforded on each point requiring elucidation, that little remains for the Board but to notice some of the most prominent features of the settlement.

292. Some of the items of increase and decrease are occasioned by the transfer of villages and hamlets from one taluk to another, being, it is stated, "a more convenient arrangement "both for the purposes of revenue and police." Such transfers, are, however, objectionable, because they destroy the means of comparing the present revenue of the different taluks with that heretofore derived from them. The former arrangement having been in force for so long a period, the Board do not think the established sub-divisions of the district should be

disturbed, unless the advantage expected to result from the measure should very decidedly outweigh the inconvenience necessarily attendant on the change. The Principal Collector will be pleased to furnish an account, shewing the results of the new arrangement when applied to the revenue of former years in those taluks, the limits of which have been recently altered, and will refrain from any further changes of this kind until the circumstances shall have been reported to the Board and their sanction obtained.

293. In the general revenue statement the number and condition of the works of irrigation have been entered in the same manner as in the preceding Fusly. It is the intention of the Principal Collector to cause the returns from which the account is made up to be carefully revised. In his next report he will be pleased to contrast the present state of the country in regard to the means of irrigation with that at a more remote period.

294. It is satisfactory to observe that the number of ryots who hold the same fields as they occupied in Fusly 1235, bears so large a proportion to the total number of cultivators, since it shews that their farms are regarded by them as valuable possessions. The number of ryots who have added to their cultivation is also considerable, and the number of new ryots is stated to be 6,199. While there is an increase in the number of ryots, the number of puttahs issued in the last year is less than in the preceding one. Mr. Robertson has explained that this is owing to a more uniform method having been adopted in granting puttahs to ryots who carry on their cultivation in partnership than has heretofore been the practice. A single puttah has now, he states in all cases, been issued to the managing representative of each partnership,* instead of separate puttahs as formerly to the individual partners; the number of puttahs of this description has thence been increased, although a decrease in the number of puttahs generally has been the result.

Number of ryots who have increased their cultivation above last year	9,809	
Number of ryots who have exchanged land without constructing their farms	2,412	
Number of ryots who hold the same fields as in last year	49,838	
Number of ryots who have thrown up a part of their cultivation	18,072	
Number of ryots who have thrown up all their lands	6,300	
Nominal decrease of ryots being transfers ...	1,154	
	87,585	

* "Goonchee."

295. Mr. Robertson has submitted a statement of the land held in partnership during Fusly 1236. The total rent is Rupees 2,04,471, being a little more than one-tenth of the whole of the rent of the land settled Ryotwar, the number of cultivators paying the same is 22,936. Of whom 15,319 are also independent farmers. This system is said to prevail chiefly in the taluks of Gootta, Yadakee and Raidroog. The Principal Collector observes that "in most of these "partnerships the lands are cultivated in common and the crop divided in proportion to the "labor contributed. In the Tadputtry Taluk," he proceeds, "the larger number appear to be "family partnerships, and there the land is chiefly divided and held in separate estates." The interior arrangements in these villages thus appear in a great degree to supersede the assessment fixed by the survey on the field of each individual. It is to be apprehended that the managing representative may have it in his power to oppress the inferior sharers, but this is less likely to be the case where the partnership is confined to a family. It is believed that these partnerships are of no recent origin but are conformable to the ancient custom of the country. The Principal Collector will, on a future occasion, explain whether he considers the system to be gaining ground or otherwise, and will state what effect it has on the condition of those who conform to it, and generally on the prosperity and improvement of the country.

296. The gross assessment of the lands cultivated under cowle in Fusly 1236, exclusive of land cultivated under the Nuth cowle, amounted to Rupees 2,90,543-0-0. The cowle remission upon those lands was Rupees 2,59,706-14-5, and the extra remission Rupees 6,048-11-3, leaving the net demand for the year Rupees 24,787-13-10. The particulars are distinctly exhibited in the subjoined statement.

	Total Land.									Deductions.											
	Land taken in former year.			Land taken up for Fusly 1236.			Total.			Deductions independent of the Cowle Remission.			Amount of the Cowle Remission.			Total.			Amount of net payment to the Circar for Fusly 1236.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land held at a yearly rent of 5 fanams for 5 years ...	1,31,662	8	3	1,08,136	3	8	2,39,798	11	11	4,038	13	7	2,29,940	11	10	2,33,979	9	5	5,819	2	6
Ditto for 7 years	...	...	...	284	0	6	284	0	6	...	...	...	276	0	2	276	0	2	8	0	4
Ditto for periods below 5 years	3,999	5	3	744	14	10	4,744	14	1	2	8	5	4,007	14	8	4,610	7	1	134	7	0
Making a new Nullah 8 years	1	4	2	...	...	...	1	4	2	...	...	...	...	...	...	...	...	...	1	4	2
Cocoanut Gardens 3 to 10 years	355	7	0	...	...	...	355	7	0	...	...	...	205	6	2	205	6	2	150	0	10
Total Kayem or fixed Cowle...	1,36,019	2	8	1,09,165	3	0	2,45,184	5	8	4,041	6	0	2,35,030	0	10	2,39,071	6	10	6,112	14	10
Dry Waste 1 to 3 years	10,377	6	6	12,121	15	2	22,409	5	8	299	15	11	13,151	7	5	13,451	7	4	9,047	14	4
Ditto for periods above 3 years	144	5	9	...	...	...	144	5	9	...	...	...	86	0	5	86	0	5	58	5	4
Garden Waste 1 to 3 years	1,527	15	4	1,466	0	5	2,993	15	9	256	14	10	1,383	14	0	1,640	12	10	1,353	2	11
Ditto for periods above 3 years	1,225	3	5	28	9	8	1,253	13	1	89	1	4	871	1	4	960	2	8	293	10	5
Wet Waste 1 to 3 years	7,330	5	5	4,685	15	11	12,016	5	4	1,317	12	8	5,402	5	8	6,720	2	4	5,296	3	0
Ditto for periods above 3 years	624	2	4	45	7	8	669	10	0	...	...	...	494	1	1	494	1	1	175	8	11
Dry to be converted into Wet 1 to 8 years	2,408	15	6	3,372	10	9	5,781	10	3	43	8	6	3,287	15	8	3,331	8	2	2,450	2	1
Total Chedete or progressive Cowle...	23,638	6	3	21,720	11	7	45,359	1	10	2,007	5	3	24,676	13	7	26,684	2	10	18,674	15	0
Grand Total...	1,59,657	8	11	1,30,885	14	7	2,90,543	7	6	6,048	11	3	2,59,706	14	5	2,65,755	9	8	24,787	13	10

'Compared with Fusly 1235 there was an increase in the assessment of cowle lands cultivated in 'the year under review to the amount of Rupees 86,015-0-8. 'Mr. Robertson explains that "this increase has almost entirely 'resulted from the waste black land which was ploughed up last year under the great plough 'cowle and which has been sown in Fusly 1236." In this year a quantity of land assessed at 'Rupees 39,236 which had been held on cowle, reverted to the Circar on the expiration of the 'guaranteed period. About one-seventh of the whole is said to have been thrown out of cultivation 'from the scarcity of water, or because it was unproductive, and of the remainder the most part 'is stated to be occupied by the persons who cleared it. With reference to this subject the 'Principal Collector observes that "in a few cases in the Gollem Taluk, where it appeared the land 'has either been imperfectly cleared or not at all, the people who originally took up the cowle have 'been compelled to retain such fields until they have fulfilled the conditions on which the cowle 'was granted, viz., the making over the land in a clear state and free from Nuth." The 'Board entirely concur with Mr. Robertson as to the importance of keeping the riots strictly to 'their engagements in this respect, and the measures stated to have been taken with this view 'are considered to be very proper.

Para. 19.

297. 'In para. 21 of his report the Principal Collector states the particulars of the land 'actually sown and of the waste which, for various 'reasons, was included in the settlement. The 'assessment of the latter amounts to Rs. 59,071-10-7 'as particularized in the margin. The tax on Reddie's Appanums left uncultivated, Rs. 18,359-5-6, 'it is observed, exceeds the demand on the same 'account in Fusly 1235. The Principal Collector explains "that this arises in some cases from 'the gradual raising of the Appanum to its former standard, in others from the lands being 'left uncultivated by reason of disputes among the sharers, or because being pressed for time 'they preferred sowing the Inam." The Principal Collector has submitted a statement of the 'Reddies, Inams and Appanums for Fusly 1236 compared with former years. It is explained 'that in the accounts of Fusly 1235 portions of the Appanum held by under-sharers to the extent 'of Rupees 15,222-10-6, had been erroneously omitted, and that similar errors have been detected 'in regard to the old Appanums, which, by the revised statement now received, are shewn to 'amount to Rupees 3,69,510-10-2, the sum assessed upon the portion of a ryot's farm left 'uncultivated but being of a moderate extent, for which no remission has been granted, is Rupees '27,995-1-8, exceeding the sum levied under the same circumstances in Fusly 1235 by Rupees '7,281-0-4.

	RS.	A.	P.
Wysuk bunjer or land left waste by ryots for their own profit ...	2,856	12	4
On Reddie's Appanum	18,359	5	6
On Ryots cultivating Inam to excess	9,860	7	1
On parts of fields left uncultivated...	27,995	1	8
Total...	59,071	10	7

298. 'The amount of Jodee or quit-rent upon Inam land situated in Circar villages 'amounted to Rupees 1,65,758-14-3, being a decrease of Rupees 4,310-6-8 below that for Fusly '1235, in consequence of the deduction now allowed in the quit-rent when it exceeds the 'survey assessment after the authorized remissions.

299. 'The Principal Collector explains that the tax upon the marah of the Village Officers 'adverted to in the Board's Proceedings on a former occasion is included in this sum. This tax 'is said to be a very ancient one, and to be collected according to the usage of the country. 'Mr. Robertson proceeds to state that "the tax is chiefly confined to tank villages and is paid by 'the inferior class of Village Officers, viz., carpenter, barber, washermen and vetty, and in 'such places where they receive large fees in grain but hold no Inam lands." The Principal 'Collector will furnish a statement for the whole district shewing the value of these fees re'ceived by each class of the village servants and the amount of the tax collected from them;

'he will explain whether the same is paid in money or grain, and will state by what rules its 'amount is regulated. Whether it is a certain fixed porportion of the fees received, or whether 'the amount of the tax in the different villages may have been determined by immemorial 'usage and does not vary with the receipts of the person paying it. The Board wish also to 'learn whether the remuneration received by these servants is, upon the whole, equal to the 'emoluments derived by the same class of persons who are in the enjoyment of Inams in other 'villages; in short, whether in general they are upon a par with their fellows throughout the 'district.

300. 'The Principal Collector has submitted a statement of the Kayem Jodee villages 'alluded to in the Board's last proceedings, wherein they noticed their removal in Fusly 1235 from 'under the head of Circar villages, among which they had previously been classed, to that of 'Manium. The quit-rent payable by the holders of these entire villages, which are 23 in number, 'amounts to Rupees 1,414-10-8, and their value, according to the survey, is Rupees 15,689-0-0 after 'deducting the Maniums of the village servants. It is stated that these villages have been held 'as Maniums for a great many years, and were admitted by the former Principal Collector to be 'justly so enjoyed; it is not, however, apparent whether they are of the number of those which were 'resumed by Colonel Munro and were afterwards restored by him at a modified quit-rent. From 'the circumstance of their having been classed as Circar villages in the accounts of Fusly 1216, 'there seems to be reason for supposing that such was the case, and it may be surmised that the 'tenures by which they are held were then considered to be invalid. It is desirable that the 'Principal Collector should endeavour to ascertain the reason for their being so included, and it is 'possible that the original accounts themselves may furnish the information required.

301. 'The quantity of Inam land cultivated in Fusly 1236 is less than that in the previous 'year. The decrease is not very considerable, but in these taluks wherein cultivation has been 'extended, it is said that the greater proportion of the land newly occupied is Circar land. 'The value of Inam lands cultivated in Circar villages in the late year is Rupees 14,12,668-3-3, 'and in Inam villages Rupees 64,717-2-3. Of that occupied in Circar villages the proportion 'held free from tax amounts to Rupees 9,60,853, and that paying quit-rent to Rupees 4,67,815. 'The Jodee or quit-rent payable thereon being 1,65,183-0-0 or 36½ per cent on the survey value 'of the lands. The very rapid increase in the cultivation of this description of land by the 'Inamdars during Fusly 1235 was noticed by the Board in their proceedings on the settlement 'of that year, when they expressed their opinion that it was improbable that the means for 'carrying on agriculture possessed by Inamdars should have been so suddenly and largely 'augmented. It is now explained by Mr. Robertson that this increase "almost entirely originated 'from the Inam villages being newly brought into the accounts in that year." The actual increase 'being, it is said, Rupees 16,784-15-3.

302. 'The Tufreek on Inam lands, Mr. Robertson explains, was adjusted in the same 'manner as in the preceding year and according to the rules stated in 'his former reports. The amount of the extra assessment imposed on 'ryots either cultivating Inam and no Circar land, or carrying on more Inam than Circar culti- 'vation in Fusly 1236, was Rupees 7,163-13, of which the former class were called upon to contri- 'bute Rupees 2,905-14-10, and the latter Rupees 4,257-14-2. The demand under this head falls short 'of the amount of the tax in Fusly 1235 by Rupees 1,335-12-1. The greatest part of the decrease 'has occurred in the tax levied from those cultivating Inam land only. It is remarked 'by the Principal Collector that this happened "from the ryots who cultivate Inam land, and 'no Circar in Fusly 1235 either having newly occupied Circar land or having relinquished a 'part or the whole of the Inam in Fusly 1236."

Para. 10.

303. 'The subjoined abstract exhibits the extent and value of Circar as well as of Inam 'land cultivated in Fusly 1234, and the year under review excluding from both the Jagheer of 'Narraindaverakerry.

	Fusly 1234.			Fusly 1236.			Increase.			Decrease.			Percent.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Circar land cultivated	28,33,032	4	1	29,87,282	7	3	1,54,250	3	2	...	...	...	5	7	1
Inam land cultivated	14,07,801	15	10	13,98,943*	9	9	..	...	...	8,858	6	1	0	10	0
Total...	42,40,834	3	11	43,86,226	1	0	1,54,250	3	2	8,858	6	1	3	6	10

* *Note.*—This sum does not include the amount of land cultivated in the entire Inam villages.

'The increase in the former is shewn to be Rupees 1,54,250-3-2, while the decrease in the 'latter amounts to Rupees 8,858-6-1. The Board agree with Mr. Roberston in thinking that 'the extra assessment which has been imposed during the two last Fuslies on the extended 'occupation of Inam land, by others, than the Inamdars, has already had some effect in check- 'ing the practice of abandoning Circar for Inam land; but in order effectually to repress the 'tendency to transfer the stockof the country to Inam cultivation to which in consequence 'of the freedom now given to the occupancy of land generally the favorable terms on which it 'can be carried on conduce, it is necessary that the restrictive measures which have been per- 'scribed in this respect, should be kept in view. This subject has on former occasions been so 'fully treated, and its deep importance has so frequently been inculcated, that it seem to be 'unnecessary in this place to add anything further to what has already been said.

304. 'Adverting to the enquiry into the tenures and regarding the former cultivation 'of the Inam lands in his district, which has been directed to be instituted, the Principal Collec- 'tor has represented the necessity of employing a small extra establishment to enable him to 'prosecute it, as the servants of his own Cutcherry cannot be spared from their regular duties 'to perform a work of so much detail as the investigation in question. The expense of the 'additional servants who will be required for the purpose has been estimated by Mr. Robertson 'at Rupees 734, which the Board consider to be moderate with reference to the quantity of labor 'which must be bestowed in completing the account, and they accordingly recommend that 'sanction be granted for the proposed disbursement.

305. 'With reference to the observations contained in the concluding part of the 24th 'para. of the Principal Collector's letter, it is the intention of the Board at an early period to 'take into consideration the subject of Inam tenures in the Ceded Districts, when they will be 'prepared to give an opinion whether the object in view can be carried into effect without a 'new regulation or whether a special enactment for the purpose will be necessary.

306. 'The further progress which may have been made in replacing the original boundary 'marks of the different fields has not been noticed in Mr. Robertson's present report; but as the 'Board are sensible that he is fully impressed with the importance of the measure, the value of 'the survey accounts mainly depending upon the precision with which each particular field 'therein recorded can be identified, they feel confident that due attention has been given to the 'prosecution of the work. They will, however, be happy to learn from him that the task has 'been completed in a correct and permanent manner.

307. 'Of the total demand for the year, viz., Rupees 22,42,098-12-0, the sum of Rupees '22,19,906-12-3 was collected within the Fusly, leaving the balance outstanding at its close

'Rupees 22,191-15-9. The further collections which had subsequently been made had reduced
30th Sept. 1827. 'the balance at the date of the Principal Collector's letter to Rupees
'6,591-8-9, the greater part of which was expected to be realized at an
'early period, and the Board find that on the 31st January 1828 the sum of Rupees 2,625-9-8
'only remained to be collected. It is particularly gratifying to remark that this large revenue
'has been realized without its having been found necessary to resort to the distraint and sale
'of the property of a single individual on account of the public dues.

308. 'The Principal Collector has submitted a statement of the arrears of land revenue out-
'standing in the District of Bellary at the end of Fusly 1236, the same having accrued during the
'four preceding years, and the whole amounting to Rupees 5,363-6-3; out of this balance, it is
'expected that Rupees 576-13-9 will hereafter be recovered; but the sum of Rupees 4,786-8-6 is
'considered to be desperate, the Board accordingly recommend that sanction be granted for
'writing that sum off to profit and loss.

309. 'The Board concur in the observations of the Principal Collector on the subject of
'Cocoanut Gardens, which is discussed in the latter part of the Sub-Collector's report, and approve
'of the instructions proposed, to be issued to the Sub-Collector.

310. 'The recommendation of the Principal Collector that an intelligent native doctor
'may be added to the establishment of the Sub-Collector, in consequence of the unhealthiness of
'the taluks in his charge, it is resolved to submit for the favorable consideration of Government.

311. 'The Board having much pleasure in noticing the favorable testimony borne by the
'Principal Collector for the able and active exertions of Mr. Mason and Mr. Clulow, the Sub-
'Collector and Head Assistant, and in conclusion they are happy to express their continued
'approbation of the zealous and valuable services of the Principal Collector Mr. Robertson, and
'their entire confidence in him.'

312. In reply to the above, it was observed in a letter from the Secretary to Government,
From the Secy. to Govt., in Cons., 22nd May 1828. under date the 16th May, that it appeared that in the Fusly under
Vide para. 290 of this Report. review there was a net decrease in settlement of Rs. 33,669-4-7 below
that for the preceding year.

313. That it seemed doubtful whether any benefit would result from including in the
Vide para. 287 of this Report. accounts of the settlement lands which the ryots had agreed for at the
beginning of the season in expectation of the tanks filling, but which
they *did not plough for want of water*. That on such lands there could not in fact be any
demand for revenue, and that there could not therefore be any occasion for remission. That the
case was different with lands which had *been sown*, but on which the crops had not come to
maturity.' That the demand on these must be entered in the accounts of the settlement, and any
portion of the assessment which might be given up in consequence of a failure of the crop, would
come properly under the head of remission.

314. That the Right Honorable the Governor in Council fully concurred in our remarks on
Vide para. 292 of this Report. the inexpediency of making alterations in the established sub-divi-
sions of a district, and thought it should never be done unless the
necessity were quite obvious.

315. That the Right Honorable the Governor in Council sanctioned the disbursement of
Vide para. 304 of this Report. Rupees 734 as recommended in the 23rd para. of our Proceeding, on
account of an establishment required by the Principal Collector to
enable him to prosecute the inquiry into the tenures, and regarding the former cultivation of
the Inam lands in his district.

316. We were informed that the circumstance of so large a revenue as 22,42,098 Rupees
Vide para. 307 of this Report. having, with the exception of Rupees 22,191, been collected within the
Fusly without the necessity of resorting to the distraint and sale
of the property of a single individual, was considered to be highly satisfactory.

317. That the Right Honorable the Governor in Council granted authority for writing off
Vide para. 308 of this Report. to profit and loss the sum of Rupees 4,786-8-8, being the amount of
irrecoverable arrears of land revenue outstanding to the end of Fusly
1236.

318. That the Right Honorable the Governor in Council would be prepared to sanction the
Vide para. 310 of this Report. employment of a native doctor on the establishment of the Sub-
Collector, on our reporting the sum at which the salary of the office
should be fixed.

319. That the Right Honorable the Governor in Council had observed with much satisfac-
tion the zeal and attention with which Mr. Robertson continued to conduct the important duties
with which he was entrusted, and considered the terms in which that officer mentioned the
services of Mr. Mason, the Sub-Collector, and Mr. Clulow, the Head Assistant, to be very
creditable to those gentlemen.

320. Copy of the foregoing letter was transmitted to the Principal Collector on the 22nd
May last.

CUDDAPAH.

Settlement of the Land Revenues of the Cuddapah District for Fusly 1236.

To the Chief Secy. to Govt. In Dy. Cons., 14th Aug. 1828.
Proceedings, in Cons., 7th Aug. 1828.
20th, in Cons., 29th Oct. 1827, 28th Aug., in Cons., 3rd Sept.

321. 'On the 11th August we submitted for the information
'and orders of the Right Honorable the Governor in Council the
'following extract from our Proceedings, under date the 7th of that
'month, on the settlement of the Cuddapah District for Fusly 1236,
'as detailed in the late Acting Principal Collector's reports noted
'in the margin.

322. 'The season though not uniformly propitious throughout the entire district, was, upon the
'whole, favorable for agricultural
'operations. The cultivation of dry
'grain was considerably extended,
'and the quantity of land under
'wet cultivation was also some
'what greater than in the preceding
'Fusly. The crops are stated to
'have been very abundant, and the
'prices of produce of all descrip-
'tions to have been unusually low.

——	Dry land. Acres.	Wet land. Acres.	Gardenland Acres.	Cocoanut Garden. Acres.	Poonasah. Acres.
To Fusly 1235 ...	10,30,623	94,210	58,396	615	3,601
„ Fusly 1236 ...	10,60,085	96,233	58,109	627	3,667
Increase...	29,461	2,022	D. 287	In. 11	65

'The decrease in the selling prices of grain compared with those of the previous Fusly, is very
'remarkable, amounting, as shewn in the statement given in the 3rd para. of the Principal Collec-
20th, in Cons., 29th Oct. 1827. 'tor's letter, in several descriptions of dry grain to 100 per cent. The
'favorable nature of the harvest in the adjoining districts in common
'with that in Cuddapah itself, was the chief cause of this great depreciation; but it is considered
'to be in some degree attributable to a mortality among the cattle which occurred throughout
'the district and impeded the transport of grain.

323. 'In the absence from indisposition of the Principal Collector and Acting Principal 'Collector, the settlement was formed in person throughout the greater 'part of the district by Mr. C. A. Thompson, then officiating Sub- 'Collector and temporarily in charge of Cuddapah, the superintendence 'of which he retained during half of the Fusly. The Jummahbundy in 'two taluks was made by the Head Assistant Collector, and the Pallum of Punganoor was settled by 'the Polligar on the same principles as the rest of the district, under the general control of the 'Collector.

From 7th Oct. 1826 till 10th March 1827.
To the Chief Secy. 26th, in Cons., 26th March 1827.

324. The settlement of Fusly 1236 amounted to Rupees 20,26,197-0-5, exceeding that of Fusly 1235 in the net sum of Rupees 65,067-13-2.

325. 'On a comparison of the details of the settlement of these two Fuslies, it appears that 'there was a gross increase in that of the Fusly under review of Rupees 1,99,292-10-2, and a gross 'decrease of Rupees 1,34,224-13-0. The gross increase of revenue derived from land newly culti- 'vated is Rupees 1,19,263-7-0, and the gross decrease resulting from lands cultivated in Fusly 1235 'having been thrown up, is Rupees 95,925-2-1. The gross increase in the Jodee or quit-rent payable 'on favourably assessed lands newly brought under cultivation is Rupees 4,085-8-10, and the gross 'decrease from lands of the same description being left uncultivated Rupees 22-10-1. The gross 'increase of revenue arising from remissions made in Fusly 1235, but not granted in 1236 on lands 'included in the settlement of both years, was Rupees 75,943-10-4, and the gross decrease occasioned 'by remissions newly granted Rupees 38,277-0-10, leaving the net increase from augmented 'cultivation Rupees 23,338-5-11 from Jodee, Rupees 4,062-14-9, and the net saving of revenue from 'diminished deductions allowed in the settlement Rupees 37,666-9-6, making in the aggregate 'the net increase above stated Rupees 65,067-13-2.

326. 'How much of the sum entered as increase of rent may have arisen from land brought 'under cultivation under cowle having now become liable to the full assessment, or what may be 'the amount of the extra assessment on Inam cultivation included therein, the Board are unable 'to discover from the accounts.

327. 'The total amount of the discretional remissions of every description made in the course 'of the settlement appears to have been Rupees 13,556-11-3, which does not exceed the amount 'usually remitted under similar circumstances. The suspended demand deducted in the accounts 'under the head of Kutlay Towcoof is, however, somewhat larger than usual, amounting to Rupees '3,014-11-11. The Board remark that this deduction is confined to the Taluk of Cumbum; the 'reasons which may have prevented a decision as to the demand or relinquishment of the sum in 'question before the closing of the accounts of the Fusly, are not stated.

328. 'The low prices of grain in Cuddapah in Fusly 1236 seem not to have prevented the 'punctual collection of the revenue. On the contrary it is particularly gratifying to notice the 'facility with which it was realized. The whole of the revenue, with the exception of Rupees '4,042-10-3, was collected within the Fusly, and on the 2nd October following, the balance out- 'standing reduced to the small sum of Rupees 653-14-9: under the circumstances of the season 'in regard to the price of grain, this punctuality in the payment of the kists may be considered 'satisfactory evidence of the moderation of the present reduced assessment, and of the equality 'and correctness of the original survey.

329. 'In their proceedings on the settlement of Cuddapah for Fusly 1235, the Board noticed 'the allotment of waste land to the ryots of the Doopaud Taluk 'under the denomination of Pasture, apparently an innovation, and 'directed that full information on the subject should be submitted by 'Mr. Ogilvie without delay. The explanation not having, however, been furnished, the present

Proceedings, in Cons., 29th March 1827.

'Principal Collector will be pleased in his next annual report particularly to explain the nature 'of the arangement here adverted to when the system was introduced, and to what extent it may 'have been carried.

330. 'The Board remark that the English statements transmitted with the Principal 'Collector's report do not exhibit in so satisfactory a manner as it is 'desirable they should do, the details of the settlement and the 'changes which annually take place in the occupation and cultivation of the different descriptions 'of land, and the deviations allowed from the fixed assessment 'thereon. The general revenue statement usually received from 'Cuddapah contains little useful information as to the state of the district: it is a record of the 'survey value of the land, wholly or partly alienated, and of the land the full revenue from which 'is available to Government; but from these data no conclusions as to the condition of the 'country can be deduced. The second statement is the Kistbundy of the district, which is some- 'what more voluminous than is absolutely requisite, but which of course affords no insight into 'the details of the settlement. The only account shewing any of its details is the comparative 'statement marked C. In it the quantity and description of the land under cultivation or that 'upon which the settlement is formed is nowhere stated; the aggregate of the money assessment 'is only shewn; the particulars of the various remissions made in the settlement of the year 'under report are not exhibited in it; a comparison in detail of the different items deducted in 'that and the preceding year is however given. In noticing in these proceedings the results of 'the settlement of Fusly 1236, the Board have referred to the Hindoovee accounts transmitted 'to their office, but it is desirable that they should also have before them accounts in English 'exhibiting all the details of the settlement.

20th, in Cons., 29th Oct. 1827.

Marked A.

331. 'The Board take this opportunity to furnish the Principal Collector with several forms 'of statement in use in the adjacent District of Bellary, which are well 'calculated to exhibit in a clear manner the information which it is 'desirable they should receive. The Principal Collector will not, 'however, consider himself precluded from modifying or altering them 'in any manner he may consider likely to render them more applicable to the circumstances of 'his district, or to exhibit the results of his administration in a more clear and satisfactory light.

Statement No. 4, 56, 78 & 10 in a letter from the Prin. Collector of Bellary, 30th Sept., in Cons., 20th Nov. 1826.

332. 'In the form of the statement relating to Inams, much useful information as to the 'extent, the present distribution and occupation of lands wholly exempt from assessment or 'paying a light quit-rent, is embodied; it is very desirable that accurate information on these 'points should be obtained as a preliminary step to the investigation into the validity of the 'tenures by which the lands are held, which has been ordered to be prosecuted in both divisions 'of the Ceded Districts. The Bellary forms of register for lands held 'under cowle the Board consider to be extremely well adapted to show 'the effect the favorable terms afforded by it have in existing agri- 'cultural exertion, and its operation in improving the resources of the country. The form of the 'general revenue statement is also very full and comprehensive, and may perhaps be adopted with 'advantage in Cuddapah.

From the Secy. to Govt., 25th Nov. 1825, in Cons., 1st Decr.

333. 'The Board remark with much satisfaction the favorable terms in which Mr. Harris 'describes the present condition of the District of Cuddapah, and the testimony borne by him to 'the fitness of the system under which its revenue affairs are now administered to the usages and 'character of its inhabitants. The result of the information acquired by Mr. Harris during the 'limited period he had exercised the functions of Principal Collector of Cuddapah, and the senti- 'ments in reference to the district with which he had become impressed, are thus forcibly 'expressed by him.'

"The district is liberated from the tyranny of its numerous Poligars who formerly desolated
Para. 14. "it. The heads of villages, once its oppressors, now dare not neglect
"their duty as its protectors. The ryots in general, I believe, of India
"have ever resisted entering into engagements for rents before knowing nearly what the produce
"of the lands would be. They delight, if allowed so far to protract the time, in making the
"settlement when the crops are ripe, reaped, or sold. On the contrary the Company some
"years ago were desirous of drawing from India every year an invariable rent. These views are
"directly adverse to each other, yet the system established in this district is, to a great
"degree, in singular accordance with both. The settlement is annual and is never made until
"the cultivation of the land is far advanced. If this be injured or destroyed the assessment
"is abated or remitted, and not only this indulgence, but assistance is given to ryots in distress.
"Yet the settlement itself is a permanent one, for, where there is no misfortune or other humane
"cause for reduction, it never varies. It is placed annually on the quantity of land cultivated,
"and under it, the amounts of revenue in the several years have had no considerable fluctuations,
"and will probably at no distant period have less. Ryots in general also appear to me to have
"beene ver averse to middle men. They formerly suffered severely from renters, and subse-
"quently much more from proprietors, between whom and them never ending disputes flowed
"into the courts of justice and obstructed the business both of agriculture and judicature. In
"this district neither the ryots nor the judicial servants are afflicted with this evil, the revenue
"is agreed for with the Government, and its collection is effected without difficulty, without
"serious complaint, and almost without an arrear. The system established, therefore, appears
"in every point of view to be precisely adapted to the character and condition of the people, and
"to be their own institution without its abuse."

334. 'These observations are particularly valuable as conveying the deliberate judgment 'of a gentleman who has had great experience in various high and important situations both in 'the Revenue and Judicial Departments, whose opinions are entitled to the highest respect, and 'who must be considered wholly impartial.

335. 'On the 28th August 1827 the late Acting Principal Collector, Mr. Ogilvie, submitted
In Cons., 3rd Sept. 1827. 'to the Board detailed statements of the balances of land revenue, 'together with those of the extra sources of revenue, outstanding 'in the District of Cuddapah up to the end of Fusly 1233, wherein the several balances are classed 'with reference to the practicability or otherwise of their future realization. Mr. Harris has 'likewise entered into a scrutiny of the balances of land revenue which accrued during the same 'period, and has carried his investigation as regards the arrears of this branch of revenue to a later 'date; the account which accompanies his letter containing the whole of these balances up to 'the end of Fusly 1235.

336. 'In the following abstract are exhibited the balances of land revenue that accumulated
Demand, Collection & Balance Statement, dated 31st October 1827. 'from Fusly 1221 to 1235 inclusive, together with the balances of the 'extra branches of revenue which accrued from the former period till 'the end of Fusly 1233 outstanding on the 31st October 1827, amounting 'in the aggregate to Rupees 1,28,890-13-5.

Land Revenue.	Moturpha.	Sayer.	Abkarry.	Sundry Small Farms & Licenses.	Total.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. A.	Rs. A. P.	Rs. A. A
80,157 6 4	25,209 3 3	21,181 11 11	284 0 5	2,059 7 6	1,28,891 31 5

337. 'Of these balances Rupees 483-3-8 under the head of Land Revenue, and Rupees 'realized, but with these exceptions the whole of the arrears, amounting 'in the aggregate of the different branches of revenue to Rupees 'considered to be totally irrecoverable.

	Rs.	A.	P.
Land Revenue...	483	3	8
Moturpha ...	352	10	4
	835	14	0

'352-10-4, under that of Moturpha, it is expected, may eventually be 'realized, but with these exceptions the whole of the arrears, amounting 'in the aggregate of the different branches of revenue to Rupees '1,28,055-15-5, are considered to be totally irrecoverable.

338. 'In stating the proportion which the balances of land revenue bear to the revenue of 'the district, Mr. Harris has not adverted to the circumstance of the whole of the balances 'which accumulated under the renting system in Cuddapah having already been disposed of.
From the Secy. to Govt. 22nd, in Cons., 28th April 1828. 'Those now outstanding have accrued under a ryotwar settlement, and 'have been retained in the accounts long after any probability of their
From do. 3rd, in Cons., 9th Sept. 1824. 'collection has ceased to exist. The proportion which the total amount 'of the land revenue balances bears to the aggregate of the Aumanie 'settlements of the Fuslies to which they belong is very inconsiderable, being only annas '10-7⅛ pie per cent., while it may be remarked that the irrecoverable arrears of the triennial and 'decennial leases, which it was found to be absolutely necessary to 'relinquish in the same district, were in the ratio of Rupees '1-15-10 per cent. to the aggregate rental of that period. The 'irrcoverable rent balances being to the irrecoverable ryotwar 'balances in the proportion of three to one; it may be noticed, 'moreover, that the renters in Cuddapah obtained more favorable 'terms than those of several other districts.

	Rs.	A.	P.
Total Aumanie Beriz from Fusly 1220 till Fusly 1235 ...	1,20,29,475	5	9
Total balance accrued from do. to do. outstanding on 20th 1827 ...	80,157	6	4

339. 'As the impracticability of collecting any part of the balances classed as irrecoverable 'seems to have been fully ascertained by repeated scrutiny, the Board beg to recommend that 'sanction be granted for striking the whole, amounting to Rupees 1,28,055-15-5, out of the 'accounts. In regard to the sum of Rupees 835-14 which has been reserved for future collection, 'its eventual realization seems to be very precarious, and as the amount is so small, the Board 'think that so much of it as may not have been already collected should also be remitted. It 'is accordingly resolved to submit a recommendation to Government that authority be granted 'for writing off the whole of these arrears should it be found necessary to do so.'

Settlement of the Land Revenue for Fusly 1237.

340. 'On the 13th November we submitted for the orders of the Right Honorable the
To the Chief Secy. to Govt., in Dy. Cons. 17th Nov. 1828. 'Governor in Council the following extract from our Proceedings;
Proceedings, in Cons, 3rd Nov. 1828. 'under date the 3rd of that month, on the settlement of Cuddapah, 'for Fusly 1237, as detailed in the correspondence noted in the 'margin.

341. 'The present Principal Collector, Mr. Dalzell, took charge
From the Pl. Collr., 11th, in Cons., 22nd Sept. 1828. 'of the district on the 8th March, previous to which period 12 taluks
To do 22nd, in Cons., 22nd do. 'had been settled, five by his predecessor Mr. Harris, three by the Sub-
From do. 9th, in Cons., 16th Oct. 1828. 'Collector Mr. G. Ogilvie, two by Mr. C. A. Thompson, when Acting
From Pl. Collector 11th, in Cons., 22nd Sept. 1828. Para. 6. 'as Sub-Collector, and two by Mr. E. P Thompson, the Head Assist-
From Govt. 21st April 1826, in Cons., 27th do. 'ant. It therefore only remained for Mr. Dalzell to form the settle-
'ment of Gurrumcondah and Muddenpully. Poonganoor having 'been settled by the Poligar in conformity with the orders of Govern-
'ment under date 21st April 1826.

342. 'The following abstract statement shews the revenue of the year in comparison with 'that of the preceding Fusly 1236.'

Abstract of the Settlement of

Cuddapah for Fusly 1237.

		Fusly 1236.					
		Land.			Assessment.		
		Acres.	G.	A.	Rs.	A.	P.
Total.	Dry Land	10,60,085	2	13	12,09,829	14	9
	Garden Land...	58,109	22	10¼	4,78,651	10	8
	Wet do.	96,233	20	7	9,81,053	2	9
	Poonasah do....	3,667	21	15¾	20,259	10	8
	Dhroovapier or Tax on Plantations of Cocoanuts, &c. ...	627	26	5	7,546	2	10
	Dry Land converted into Gardan, Wet into do, and *vice versâ* ...	...	...	...	52,419	11	8
		12,18,723	14	3¼	27,49,760	5	4
Deduct.	Waste Dry Land	...	...	...	37,303	7	2
	Do. Wet do.	...	...	...	74,957	2	3
	Remission for failure of Crops, &c.	...	...	...	3,964	12	2
	On account of Crops inundated, &c.	...	...	...	36,233	2	5
		...	...	...	1,52,458	8	0
	Authorized reduction of 25 and 33 per cent	...	...	...	6,04,897	11	7
	Usual remission on waste taken on Cowle	...	...	...	15,085	6	3
	Remission on fixed rent, &c.	...	...	...	26,869	10	2
	Remission on Shotriums	...	...	...	51,433	0	11
		...	...	...	8,50,244	4	11
	Net Revenue	...	...	...	18,99,516	0	5
	Add concealed cultivation...	...	...	...	17,547	7	9
	Total...	...	...	...	19,17,063	8	2
	Particulars, viz.:						
Remainder.	Settlement of Lands under Ryotwar rents	...	...	...	19,16,896	2	4
	Anmanie	...	...	...	167	5	10
		...	...	...	19,17,063	8	2
Negadyat.	Additional Tax on Inam lands watered from Circar resources ...	...	...	...	3,541	3	8
	Quit-Rent	...	...	...	1,19,456	4	8
	Vencatagherry Peshcush	...	...	...	15,198	7	1
	Total...	...	...	...	1,38,195	15	5
	Total Land Revenue	...	...	...	20,55,259	7	7
	Deduct allowances to the Poligar of Poonganoor and to Pagodas, &c.	...	...	...	29,062	7	2
	Net amount of Settlement	...	...	...	20,26,197	0	5
	Add Moturpha	...	...	...	1,31,489	6	9
	Total amount of Settlement	...	...	...	21,57,686	7	2

Fusly 1237.						Comparison.											
						Increase.						Decrease.					
Land.			Assessment.			Land.			Assessment.			Land.			Assessment.		
Acres.	G.	A.	Rs.	A.	P.	Acres.	G.	A.	Rs.	A.	P.	Acres.	G.	A.	Rs.	A.	P.
2,97,887	30	15½	11,62,815	12	5	...	...	...	...	...	...	62,697	11	13¾	47,014	2	4
55,808	19	8½	4,59,025	0	7	...	...	...	...	...	...	2,301	3	2	19,626	10	1
95,253	12	6	9,60,533	1	1	...	...	...	...	...	...	980	8	1	11,520	1	8
3,590	28	14½	19,860	15	9	...	...	...	...	...	...	76	33	1½	398	10	11
611	1	14½	7,378	1	2	...	...	...	...	...	...	16	24	6½	168	1	8
...	...	...	42,910	14	0	...	...	...	...	...	...	...	...	...	9,508	13	8
11,52,651	13	11	26,61,523	13	0	...	...	...	...	...	...	66,072	0	8¼	88,236	8	4
...	...	...	54,395	13	4	...	...	...	17,092	6	2	...	...	...	...	...	...
...	...	...	2,06,256	4	6	...	...	...	1,31,299	2	3	...	...	...	...	...	...
...	...	...	7,893	1	6	...	...	...	3,928	5	4	...	...	...	...	...	...
...	...	...	34,160	15	6	...	...	...	...	...	...	...	...	...	2,072	2	11
...	...	...	3,02,706	2	10	...	...	...	1,50,247	10	10	...	...	...	...	...	...
...	...	...	5,85,308	11	2	...	...	...	...	...	...	...	...	...	19,089	0	5
...	...	...	12,320	10	7	...	...	...	...	...	...	...	...	...	2,764	11	8
...	...	...	26,347	11	7	...	...	...	...	...	...	...	...	...	521	14	7
...	...	...	48,150	13	11	...	...	...	...	...	...	...	...	...	3,282	3	0
...	...	...	9,74,834	2	1	...	...	...	1,24,589	13	2	...	...	...	...	...	...
...	...	...	16,86,689	10	11	...	...	...	...	...	...	...	...	...	2,12,826	5	6
...	...	...	14,696	0	11	...	...	...	...	...	...	...	...	...	2,851	6	10
...	...	...	17,01,385	11	10	...	...	...	...	...	...	...	...	...	2,15,677	12	4
...	...	...	17,01,218	6	0	...	...	...	...	...	...	...	...	...	2,15,677	12	4
...	...	...	167	5	10	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	17,01,385	11	10	...	...	...	...	...	...	...	...	...	2,15,677	12	4
...	...	...	2,663	6	10	...	...	...	...	...	...	...	...	...	877	12	10
...	...	...	1,13,618	12	6	...	...	...	...	...	...	...	...	...	5,837	8	2
...	...	...	15,198	7	1	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	1,31,480	10	5	...	...	...	...	...	...	...	...	...	6,715	5	0
...	...	...	18,32,866	6	3	...	...	...	...	...	...	...	...	...	2,22,393	1	4
...	...	...	25,730	14	3	...	...	...	...	...	...	...	...	...	3,331	8	11
...	...	...	18,07,135	8	0	...	...	...	...	...	...	...	...	...	2,19,061	8	5
...	...	...	1,32,502	7	11	...	...	...	1,013	1	2	...	...	...	...	...	...
...	...	...	19,39,637	15	11	...	...	...	...	...	...	...	...	...	2,18,048	7	3

343. 'The season appears to have been unfavorable throughout. The monsoon was 'partial and inadequate, and the little rain there was did not fall when most required; as is 'usually the case when the regular monsoon fails, cholera and fever 'broke out among the people. The Principal Collector estimates the 'loss of inhabitants from these disorders in five of the taluks at '2,000 persons. Twenty thousand head of cattle also are calculated to have died from disease. 'From these united causes the extent of land taken up by the ryots at the commencement 'of the year was less by 66,072 acres, assessed at Rupees 88,236, than in the previous 'Fusly; and it was subsequently found necessary to make very large remissions on that 'which they had agreed for, particularly in the wet lands, where fields assessed at 'Rupees 2,06,256 were left entirely unsown, and were in consequence deducted from the demands. 'The deduction for dry land not cultivated was Rupees 54,395. Partial remissions also were 'allowed to the amount of Rupees 7,893 on account of the failure of crops and the indigence of 'the ryots. These sums, added to the usual deductions for lands held on cowle-crops destroyed 'by water, &c., amounting to Rupees 1,20,980, made the total remission Rupees 3,89,525, and 'reduced the total land revenue of the year, after the authorized reduction of 25 per cent. in the 'survey assessment of the dry lands and of 33 per cent in that of lands irrigated by means of 'machinery, to Rupees 18,07,185-8, or Rupees 2,19,061-8-5 less than that of Fusly 1236. The 'Board concur with the Principal Collector in considering the settlement to have been as high 'as the state of the district in a season so adverse and under the pressure of very low prices could 'have justified. They observe with much satisfaction his assurance that the means of the people 'have not been impaired. It is in a year like the past that the benefits of the ryotwaree system 'are not felt. By regulating the public demand by the extent of land which is brought under 'cultivation, it enables the Government to draw from the country all the revenue which it is 'capable of yielding without injury to its future prosperity, while it leaves to the ryot the means 'of resuming his labours in the ensuing season with new energy and unbroken resources.

Para. 2.
Para. 5.

344. 'The principles by which the Principal Collector states the settlement to have been 'conducted are generally correct, but there are a few points which require remark.

345. 'It appears from the explanation given in his letter of the 9th October that the sum 'of Rupees 167-5-10 entered under the head of "Aumanie," is the 'revenue from a Shotrium village which has for some years been 'included among the Government lands owing to the absence of the 'Shotriemdar, and from two spots of wet garden land in the village 'of Suddum which are let to the ryots below the survey rates of 'assessment, in consequence of some of the trees having died and the land being partially 'covered with sand. Regarding the former, after showing that the past collections under the 'officers of Government have ranged between 25 and 37 C. Pagodas, the Principal Collector 'observes: "The assessment of the village is C. Pagodas 82-6-6¼, and remissions which have 'been granted in the assessment under the name of Moonasub Kummee or equitable deductions, 'have lowered the collections to the sums above specified. Since the Shotriumdar disappeared, 'all the collections made have been carried to the account of Government. The whole of the 'lands are held by one ryot who lets them out for a sharer of the produce, and the want of in-'habitants in the village is assigned as the cause of the largeness of the remissions made to 'procure its cultivation."

From Pl. Collector, 11th Sept. 1828, in Cons., 22nd do. para. 7.
To do. 22nd, in Cons., 22nd Sept. 1828.
From do. 9th, in Cons., 16th Oct. 1828, paras. 2, 3 and 4.

346. 'It is possible that what the Principal Collector terms "Remission" in this last 'instance, may be the difference between the assessment of the whole of the lands and 'that of the portion actually cultivated; if so, the system is correct: but if it be meant that the 'resident ryot who is stated to be in possession of all the land is permitted to cultivate the 'whole, paying only from 25 to 31 C. Pagodas instead of 82, it will be proper that this indulgence 'should be withdrawn, and that he should be subjected to the established assessment for the 'fields actually under the plough in common with all the other cultivators in the province.

'The Board will defer any observations respecting the two parcels of land in the other village 'until they hear the result of the further inquiry, which the Principal Collector states it to be 'his intention to institute upon the subject.

347. 'The custom in the Ceded Districts has been to allow the ryots to convert their dry 'land into garden by digging wells without making any addition to the assessment, in con-'sideration of the greater value of the produce it is thus rendered capable of yielding, provided 'only that they respectively continue to occupy and pay for the land which they have before 'been accustomed to cultivate. This rule, while it holds out encouragement to improvement, 'prevents the diminution of revenue which would ensue if the ryots were permitted unconditionally 'to apply their whole means and labour to raising the superior descriptions of produce free from 'any increase of assessment. It would appear, however, that this 'custom has been discontinued during the last three years in the 'Cuddapah Division, and that in lieu of the restrictions thereby 'imposed, a person digging a well is obliged to pay for 5 acres of 'land at least, however much the extent actually cultivated may fall 'short of that standard. The Board greatly doubt the propriety of this change. Not only is 'the former principle more equitable in itself, but it seems at the same time more simple and 'better calculated to secure the interests of the State. They direct therefore that it be again 'introduced, and that the practice now existing be henceforth relinquished.

From Pl. Collector, 11th Sept. 1828, in Cons., 22nd, Para 7.
To do. 22nd, in Cons., 22nd Sept. 1828, in Cons., 16th.
From do. 9th Oct. Paras. 5, 6 and 7.

348. 'The Board are not sure that they clearly understand the system which is represented 'to have been introduced in 1824 in regard to pasture land. If they 'are right in supposing that where land is left fallow by the ryots for 'the purpose of improving its productive powers, or is allowed to 'remain waste with the view of grazing cattle which come from other 'districts and the neighbouring taluks, the assessment is for the 'most part remitted, a small and undefined portion only being levied, 'they think the plan is objectionable. It is evident that under a 'system so indefinite great power must be left in the hands of the 'inferior revenue officers, and as the survey rates have now been reduced 25 per cent, there does 'not appear to be any reason why discretionary reductions, such as those here in question, should 'be permitted. It seems to be sufficient that the ryots should not be called upon to pay for 'lands which they are not desirous to keep. If from a wish to restore or improve the powers 'of any particular fields or to keep them for pasture, or from an unwillingness to allow them to 'fall into other hands, a person voluntarily retains possession and thereby prevents their being 'occupied by others, he is just liable to the public assessment, even although he may not have 'cultivated them for a season.

From Pl. Collector dated 11th Sept. 1828, in Cons., 22nd do. Para. 15.
Report of Sub-Collector, dated 22nd, in Cons., 22nd Sept., 1828.
From do. 9th Oct., in Cons., 16th Oct. Paras. 8, 9.
Report of the Sub-Collector, Para. 6.
Para. 4.

349. 'The Board concur with the Principal Collector in thinking that there is no necessity 'for abolishing the duty of 3 per cent now collected upon the value 'of grain exported to foreign states as suggested by the Sub-Collec-'tor. There seems no reason to believe that its levy is in any way connected with the present 'low price of produce, which seems to prevail in all parts of the country.

Para. 15.

350. 'The subject of the arrears outstanding on account of 'former years was discussed in the Board's proceedings under date '7th August last.

In Cons., 7th Aug. Para. 13.

351. 'The Principal Collector remarks that by the usage of the district, neither Inamdars 'cultivating other Inams than their own, nor ryots cultivating 'Inam land only, pay any revenue to Government, no tax being 'levied upon Inams except when a ryot cultivating both Circar and Inam land leaves waste a 'part of the former, and then only to the extent of the assessment of the Circar land he has 'failed to cultivate. He observes that, according to the information he has received, before the 'establishment of the British Government, the cultivating Inamdars, and in their absence the

Para. 8.

'cultivating ryots, were liable to a fine at the discretion of the ruling power, and he thinks that 'it will be proper to extend to the Cuddapah district the practice which he supposes to be 'in force in the Bellary division of levying from all persons cultivating exclusively Inam land, a 'tax equal to 10 per cent. of the assessment of the land so occupied.

352. 'The general question of the justice and necessity of taxing the land of Inamdars has 'been already under the consideration of Government, and further 'information has been thought requisite before any determinate 'orders are passed on the subject. It seems sufficient on this occasion 'to observe that at present it is not the desire of Government to 'impose any tax upon Inamdars cultivating by means of their own servants and cattle, and the 'Board believe that the Principal Collector has been misinformed in respect to the custom which 'he supposes to exist in the Bellary district. The immediate object is merely to guard the 'public interests by preventing the ryots from abandoning the Circar lands for the purpose of 'applying their labor and stock to the culture and improvement of Inam.

From Govt., 25th Nov., in Cons., 1st Dec. 1825.
From do. 31st Jany., in Cons., 6th Feby. 1826.

353. 'The existing rule applies as well to the *ryot* who gives up the cultivation of Govern- 'ment land altogether and turns his whole means to the village of Inam, as to him who still 'retains a part of his Circar fields, but the man who works for hire and possesses no bullocks nor 'other means of cultivating for himself, cannot be considered a ryot, and whether employed by a 'ryot or by an Inamdar, must be looked upon as his servant.

354. 'There is perhaps no subject connected with the revenue of the Ceded Districts of 'more importance than the general question just adverted to, and the Board request the particu- 'lar attention of the Principal Collector to the correspondence which has before passed regard- 'ing it, and to the attainment of the information that has been called for; meantime they will be 'happy to receive from him any suggestions for the amendment of the present rules which, from 'his observation of their practical results, he may consider likely to promote the object in view.

355. 'In reviewing the Settlement of Fusly 1236, the Board noticed the very valuable testi- 'mony borne to the beneficial effects of the present system of revenue 'by the late Principal Collector Mr. C. Harris, and they have derived 'much gratification from observing that Mr. Dalzell also bears evidence to the comfortable 'condition of the people and the satisfactory state of the province generally, which the Board 'have every hope will continue progressively to improve under his zealous administration, as the 'benefit of the reduced assessment becomes more felt, and the confidence of the people in its 'permanency more firmly established.

Para. 12.

356. 'The report of the Principal Collector is accompanied by a letter from the present 'Sub-Collector Mr. Freese, explaining the settlement made by his 'predecessor in the division under his charge, and his own proceedings 'in the realization of the revenue. The Board are happy to observe the high terms in which the 'Principal Collector speaks of this gentleman's zeal and attention.'

Para. 14.

357. In consequence of Mr. Harris' promotion in the Judicial Department, Mr. J. A. Dalzell was appointed Principal Collector of Cuddapah.

From Govt., 1st, in Cons., 4th Feb. 1828.

CHINGLEPUT.

SETTLEMENT OF THE LAND REVENUE OF THE CHINGLEPUT DISTRICT FOR FUSLY 1236.

358. 'On the 22nd May we submitted for the information and 'orders of the Right Honorable the Governor in Council the following 'extract from our Proceedings, under date the 19th of that month, on 'the settlement of the Chingleput District for Fusly 1236, as detailed 'in the Collector's report dated 23rd September 1827.

To the Chief Secy. to Govt., in Dy. Cons., 26th May 1828.
Proceedings, in Cons., 19th May 1828.
In Cons., 27th Sept. 1827.

359. 'The following is an abstract of the settlement compared with that of Fusly 1235, 'shewing a net increase of Rupees 42,123-3-11 in the revenue of Fusly 1236.

Particulars.	Fusly 1235.				Fusly 1236.				Comparison between the Beriz of Fusly 1235-36.							
									Increase.				Decrease.			
	No. of Villages.	Beriz.			No. of Villages.	Beriz.			No. of Villages.	Beriz.			No. of Villages.	Beriz.		
		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.
Zemindaries in the possession of the Proprietors	651	2,97,940	2	7	650	2,96,356	15	5	...	...	...	...	1	1,583	3	2
Shotriums and Inams ...	393	94,311	8	7	391	93,379	9	3	...	...	...	...	2	931	15	4
Villages rented for a term of years and permanently ...	8	1,134	2	10	8	1,134	2	10	...	...	...	...	...	...	...	...
Total...	1,052	3,93,385	14	0	1,049	3,90,870	11	6	...	...	...	...	3	2,515	2	6
Zemindary purchased on account of Government and Shotriums received	...	...	...	...	Rented 3	1,245	4	0	3	1,245	4	0	...	...	...	...
Villages rented	655	2,43,427	12	0	655	2,70,359	10	11	...	26,931	14	11	...	...	...	...
Do. Aumany	35	26,788	2	0	35	21,636	9	3	...	...	...	...	...	5,151	8	9
Total...	690	2,70,215	14	0	693	2,93,241	8	2	3	28,177	2	11	...	5,151	8	9
									Hamlets entered as Villages in the accounts of the survey.							
Villages settled Ryotwar in Fusly 1235	294	1,41,356	2	3	297	1,57,623	14	7	3	16,267	12	4	...	...	...	...
Do. in Fusly 1233 ...	144	53,500	7	3	144	56,082	12	8	...	2,582	5	5	...	...	...	...
Do. before Fusly 1230 ...	60	21,058	14	0	60	24,132	8	8	...	3,073	10	8	...	...	...	...
Total...	498	2,15,915	7	6	501	2,37,839	3	11	3	21,923	12	5	...	...	...	...
Pallaputtada or collections in money	18	1,658	8	9	18	1,347	8	7	...	...	...	...	...	311	0	2
Total...	1,206	4,87,789	14	3	1,212	5,32,428	4	8	6	50,100	15	4	...	5,462	8	11
Quit-rent, &c.	...	6,366	8	4	...	6,366	8	4	...	...	...	...	...	...	...	...
Grand Total...	2,258	8,87,542	4	7	2,261	9,29,665	8	6	6	50,100	15	4	3	7,977	11	5
Deduct Carnum's Merah ...	...	702	13	11	...	702	13	11	...	...	...	...	...	...	...	...
Remainder...	2,258	8,86,839	6	8	2,261	9,28,962	10	7	6	50,100	15	4	3	7,977	11	5
										Deduct Decrease...				7,977	11	5
										Net Increase...				42,123	3	11

360. 'From the foregoing statement it appears there was a decrease of Rupees 2,515-2-6 'in the revenue from Zemindaries, Shotriums, &c., in the possession of the proprietors. This the 'Collector states was caused by the transfer to the Government of a Mootah village and two 'Shotrium villages on account of arrears, and by a reduction in the beriz of the Palaveram 'Mootah on account of the occupation of land belonging to it for public purposes.

361. 'In the villages under the immediate management of the Collector, there was an 'increase of Rupees 50,100-15-2 and a decrease of Rupees 5,464-8-11.

362. 'The seasons, it is stated, was not generally favorable; the monsoon rains were 'backward, and from want of a seasonable supply of water, the early crops failed; the rains were 'afterwards abundant and the lands were extensively cultivated and promised a rich return, but 'the hopes of the cultivators were disappointed by the storm which occurred in May, when '"the crops which remained uncut were inundated and either wholly or partially injured, and in 'many villages heaps of grain were swept away. At the same time the price of grain fell below 'the price of Fusly 1235 to the extent of 50 per cent." Under these circumstances in the 'few villages which we resettled on the Aumany principle, from the want of adequate offers of 'rent, there was a decrease of Rupees 5,151 or about 19 per cent. below the revenue of Fusly '1235. The Collector observes that this may be taken as a measure of the loss which would 'have been sustained had the settlement been made as in the preceding year on an estimate of 'the standing crops. The Collector in his report on the settlement of Fusly 1235 made a strong 'representation against this mode of settlement, and proposed "to revert to the system formerly 'in practice of inviting proposals from the inhabitants to rent the Circar share of the crop."

Proceedings, in Cons., 26th Jan., 1827. Para. 9.

'This arrangement was sanctioned by the Board chiefly with the view 'of relieving the people from the inconvenience and loss to which they 'were liable from the restrictions which are necessary under the 'Aumany system in respect to cutting and thrashing the crops. The Collector succeeded in 'renting 658 out of 693 villages upon this plan, the result being an increase in the aggregate 'amount of Rupees 26,063 or about 25 per cent. instead of a decrease of 19 per cent. as in the 'villages which remained under Aumany, and this notwithstanding a decrease of Rupees 9,912 in 'the Taluks of Pareapollem and Nayer. While the Government obtained this advantage, the 'cultivators were saved from the loss which would probably have fallen upon them under the 'Aumany system by their freedom from all restriction, whereby they were enabled to make the most 'of their cultivation and to reap and house their grain so early in the season that comparatively 'a small portion only was exposed to damage from inundation. The money assessment newly 'introduced into the Taluks of Conjeveram and Ootramaloor, the Collector observes, operated in 'like manner, "in protecting the cultivators from the detention of the grain uncut and the 'Government from the effects of the fall in the price of grain."

363. 'The gross amount of the demand on the assessed lands occupied in this year, 'according to the accounts, was Rupees 2,59,202. From this a remission was allowed in the 'settlement of Rupees 6,731 for parts of fields not sown, 'and of Rupees 12,952 for lands sown, and a further remission of Rupees 6,681 after the settlement was concluded, the 'total amount of remission being Rupees 26,394 and the 'net settlement Rupees 2,32,837, which, added to other sun-'dry collections, made the total net revenue Rupees 2,37,839 or Rupees 21,923 in excess of the 'revenue for Fusly 1235.

Col. 105, Statement 12 ...	2,32,837	5	10
Add suppressed cultivation Col. 108. Jodee ... 112. ...	5,001	14	1
	2,37,839	3	11

364. 'Under the circumstances explained by the Collector, the Board are of opinion that 'the remission which he allowed for parts of fields left waste was proper, but he has done right 'in giving the ryots to understand that similar remission will not be allowed in future.

365. 'The remissions noticed in paras. 13 to 19 seem also to have been proper.

366. 'The remissions mentioned in para. 20 seem from the Collector's description not to be 'of the nature of those which are generally termed Tyazgaree. This term is usually applied to

'remissions granted to particular classes of cultivators, and inserted in the annual puttahs of 'such individuals not to remissions on particular lands allowed by Sunnud or recorded in the 'village registers. The Collector should take the opportunity of the present survey to ascertain 'and record the exact nature of the grants to which he alludes; a

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'form of statement will be sent to him pointing out the information 'which the Board consider requisite and which he will furnish in reporting upon the survey.

367. 'The further remission of Rupees 6,681, the Collector explains, "was allowed to cover 'loss which became known after the settlement." One of his reasons for granting this remission 'applied to the Taluk of Chingleput only, but the other general reasons which he assigns are 'judicious. It is desirable that the people should feel as little as possible of the inconvenience 'of a new system until they have experienced its advantages and have the means of knowing 'that these preponderate. In order that no part of the amount thus relinquished may be 'fraudulently levied from the ryots, the amount remitted in favor of each individual should be 'inserted in his puttah for Fusly 1236 in making the settlement of the current Fusly, or whenever 'it can conveniently be done under the superintendence of the Collector, or of some one deputed 'from the Hŭzoor for the purpose.

368. 'The Collector observes that this remission corresponds with the Cutla Towcoof of the 'Bellary district. There seems however to be a difference, inasmuch as the remission is real in this 'case, whereas in Bellary it was only nominal, or rather a suspended demand, the amount being reco-'vered, if possible, after closing the accounts, and carried to the head of Extra Revenue. This head 'of Towcoof first appeared in the Bellary Jummahbundy statements of Fusly 1231. The present 'Principal Collector in his report on the settlement of 1233 noticed it

Para 24.

'as an objectionable arrangement. "It is true, he observed, that it 'makes the balances at the end of the year proportionably small, but by this disappearing from 'the public accounts the mischief is that the Collector most probably loses sight of them alto-'gether, and their existence being forgotten, an opening is left to the native servants in the 'taluks to practise abuses. The Board remarked on this occasion

Proceedings, in Cons., 18th Nov. 1824, Para 9.

'that when the report on the settlement is made early in the season, 'it is not possible to ascertain precisely the amount of revenue which 'will be collected; and it sometimes happens that parts of sums then supposed to be desperate 'and therefore deducted in the accounts sent to the Board, are subsequently capable of being 'realized. In these cases, they added, it should be an invariable rule not to allow the final 'adjustment to be delayed beyond the 2nd or 3rd month of the succeeding year;" when the 'settlement is concluded late in the season, there ought to be no such head in the accounts.

Stat. No. 2, Col. 30. Remission in 1236 ...	36,364
Stat. No. 2, Col. 14. Remission in 1235 ...	10,146
	16,218

369. 'The total amount of remission in this year on the assessed 'villages, the Board observe, exceeded the remission allowed in 1235 'on the same villages by Rupees 16,218.

370. 'The increase of revenue in these villages appears to have arisen from extended 'cultivation. In the two taluks of Conjeveram and Ootramaloor, into 'which the field assessment was introduced this year, there was an 'increase of cultivation to the extent of 2,880 cawnies in the Nunjee 'or wet lands and of 3,438 cawnies in the Poonjee or dry lands. In 'Chingleput there was an increase of 1,313 cawnies in the Nunjee 'and 47 in the Poonjee lands. The cultivation was extended likewise 'in the assessed villages in the Taluks of Carangooly and Nayer and 'the old assessed villages of Conjeveram. The details of the culti-'vation in Fusly 1236 on the assessed lands generally are fully exhi-'bited in the statement No. 17, but are not contrasted with the details 'of the preceding year. In making up this statement for the 'current Fusly, the Collector will be pleased to exhibit the details 'in comparison with those of Fusly 1236.

Nunjee.			
Fusly 1236...	Cawnies	19,988	
,, 1235...	do.	17,108	
		2,880	
Poonjee.			
Fusly 1236...	Cawnies	8,757	
,, 1235...	do.	5,319	
		3,438	
Nunjee			
Fusly 1236...	Cawnies	8,444	
,, 1235...	do.	7,131	
		1,313	
Poonjee.			
Fusly 1236...	Cawnies	1,653	
,, 1235...	do.	1,506	
		147	

371. 'The Collector states that the inhabitants of the Chingleput Taluk, under the 'difficulties they experience from the low rate to which the prices of
Para. 24. 'agricultural produce have fallen of late, have renewed their com-
'plaints of high assessment in that, on further experience and from a comparison generally of 'the assessment in that taluk with the assessment of the taluks of Outramaloor and Conjeveram, 'he is now inclined to the opinion that the remission of 10 per cent. formerly recommended will 'yet be necessary. The Board think it advisable, however, to allow the survey rates in this taluk 'to remain as they are until the whole district shall have been assessed, when, with the further 'means of comparison which will thus be furnished, and the further trial of the present rates 'which will be made in the interim, a more conclusive judgment may be formed as to the 'necessity of the proposed reduction. In the meantime temporary remissions may be granted 'when necessary. Reduction is easy, but it will not be so easy to raise the assessment again if 'prematurely reduced while the reduction might lead to a general struggle for remission in the 'other taluks.

372. 'With respect to the field assessment introduced into the taluks of Outramaloor 'and Conjeveram, the Collector states generally that it has been determined under rules 'framed with reference to the instructions for the survey and assessment of the Ceded 'Districts. With respect to the details, he proposes to defer his report until the assessment has 'been completely and fully introduced throughout the district. The Board, from frequent personal 'communication with the Collector, are informed generally of the principles on which he has 'proceeded in this important work; but without a full knowledge of the details of the assessment 'it is impossible to judge whether those principles have been correctly applied in practice, or to 'perceive their effect. It is hardly to be expected in a work of this nature that errors will not 'be committed, but it will be almost too late to remedy them after its completion, and the 'general introduction of the assessment. If the assessment is fixed too low, it cannot easily be 'raised after it has been acted upon. For these reasons it is desirable generally that the first 'results of a survey should be submitted to a careful revision, in order that the errors which 'may be discovered may be immediately corrected and avoided in the future process. The 'Board therefore request that the Collector will lay before them as soon as possible the accounts 'of the survey assessment of Outramaloor and Conjeveram, and that he will not introduce the 'first assessment as it is completed in the other taluks without their previous revision.

373. 'Adverting to the Collector's observation that the assessment of the Chingleput taluk 'is high compared with that of Outramaloor and Conjeveram, the Board think it proper to remark 'that judging from the result of the settlement of those taluks in Fusly 1236 according to the 'survey rates, the new assessment would appear to be low compared with the permanent set-
See Cols. 54 and 55, Statement No. I. Para. 19. 'tlement. Regarding the permanent settlement considered as a 'standard of revenue, their sentiments are recorded in their proceed-
'ings under date the 19th May 1825, to which the Collector will be 'pleased to give his attention.

374. 'The Board approve of the orders of the Collector for the survey and assessment of 'the villages alluded to in para. 26, and will expect a report on the subject. Orders have 'already been communicated to the Collector to bring the rent of fruit-trees, &c., to account as 'land revenue.

375. 'The form of cowle proposed for Chingleput corresponds nearly with the one in use 'in the Ceded Districts, except in the case of Poonjee converted into Nunjee by means of a well 'sunk at the expense of the ryot. In Chingleput, the assessment on such land is gradually raised 'until the 5th year when it is fixed at that of the neighbouring Nunjee lands. In Bellary, no 'remission is allowed, but the Poonjee assessment only is continued. The Board are not aware of 'any objection to the terms of the proposed cowlenamah, which they conclude have been fixed

'with due reference to local usage, but for their more particular information the Collector will be 'pleased to report the terms allowed by Rayajee, and those established by Mr. Place, and to 'explain the reasons for any alteration which he may have made.

376. 'Care should of course be taken that Duswandums are not obtained for the construc-'tion of works to irrigate lands susceptible of irrigation from sources already available or which 'it may be intended to restore to an efficient state at the public expense. This caution is the 'more necessary in Chingleput, as much wet land in that district has become waste merely in 'consequence of the tanks from which it was formerly watered having gone to decay. To prevent 'the useless outlay of money in such situations, a notice should be inserted in the cowlenamah, 'that no Duswandum will be granted unless applied for previously to constructing the work on 'account of which it is claimed, and proper inquiries should be made on the spot, by the Collector, 'or by some one deputed by him before such applications are complied with. No Duswandums 'should be granted without the sanction of the Board.

377. 'The balance of current revenue remaining due at the end of the Fusly amounted 'to Rupees 2,37,090; at the date of the Collector's report it was reduced to Rupees 67,561, of 'which there remained still outstanding at the end of February, Rupees 35,491. Of this sum Rupees '2,454 are due on account of Zemindaries and Mootahs in the possession of the proprietors; the 'remainder is under the head of Aumany including the rented villages, Shotriums, &c. The 'Collector anticipated that about Rupees 20,000 of the balance due from the rented and assessed 'villages would be irrecoverable, being chiefly due by renters who sustained heavy losses from 'the storm of May, and they being Meerassidars who could not be pressed without injuring their 'means for future cultivation. The Collector will report how much of the outstanding balance it 'will be necessary to remit on this account; whatever remission is necessary ought to be made
In Cons., 10th Dec. 1827. 'without delay. Part of the outstanding balance appears to be due 'on account of Shotriums which have been attached. The orders of 'Government under date 4th December 1827 will tend to prevent balances from accruing against 'them in future.

378. 'The Collector recommends that a balance of Rupees 10,904-12-4 remaining due on
Para. 29. 'account of Fusly 1235 be written off to profit and loss as irrecover-
'able. For the reasons stated by the Collector the Board resolve to 'request the sanction of Government for this adjustment.

379. 'The tanks and water-courses of this district sustained considerable damage from the 'storm which occurred in May. Great exertion seems to have been made for their repair, and 'much credit is due to the Collector for his activity on the occasion.

380. 'In concluding their proceedings the Board consider it due to Mr. Viveash to record 'their continued approbation of his management.'

381. On 9th September we received a reply to our Secretary's letter, dated the 22nd of
From the Secy. to Govt., in Cons., 11th Sept. 1828. May, accompanied with the report of the late Collector of Chingleput on the settlement of that district for Fusly 1236 and our proceedings thereon.

382. The settlement, it was observed, amounted to Rupees 9,28,962-10-7, exceeding by Rupees 42,123-3-11 that of Fusly 1235.

383. We were informed that the Right Honorable the Governor in Council approved of our remarks on Mr. Vivcash's Report, and concurred in our approbation of his management, and that agreeably to our recommendation the Right Honorable the Governor in Council granted authority to write off as irrecoverable, the balance remaining due on account of the revenue of Fusly 1235 amounting to Rupees 10,904-12-4.

384. Copy of the above letter was transmitted to the Collector on the 11th September.

RELATIVE TO THE EXCHANGE OF JAGHIRE LANDS GRANTED TO MAHOMED GHOUSE, PENSIONED SUBIDAR MAJOR OF THE BODY GUARD.

385. 'In our letter to Government, under date 10th December 1827, we stated that on the 6th 'February 1827 the Right Honorable the Governor in Council had re-
To the Chief Secy. to Govt., in Cons., 10th Dec. 1827. 'ferred for our consideration and report two petitions from Mahomed 'Ghouse, pensioned Subidar Major of the Body Guard, applying for a 'grant of a particular village in North Arcot in lieu of the lands which he at present holds on Sho-
In Cons., 15th Feby. 1827. 'trium tenure. That these petitions had been referred to the Principal 'Collector of North Arcot, who reported on them under date the '13th June 1827, shewing that the annual revenue of the village applied for by Mahomed Ghouse
In Cons., 21st June 1827. 'exceeded that of his Shotrium by Rupees 1,767-4-6. On this being 'communicated to the petitioner, he informed us that he was unwil-
Petition No. 449 of 1827, dated 2nd July 1827. 'ling to undertake the responsibility of paying the excess in money 'to the Government, and applied for a grant of three villages, which 'he named in the Chingleput District, the revenue of which he supposed to be nearly equal to 'the income of Shotrium lands.

386. 'We accordingly submitted for the information of the Right Honorable the Governor
24th, in Cons., 29th Nov. 1827. 'in Council a letter containing the report of the Collector of Chingleput 'on these villages, namely, Codumbaukum, Salegramum and Vergum-'baukum. From this it appeared that the average of the collections from the village of Codum-'baukum for the last ten years was Rupees 1,112-3-3. In Fusly 1232 they amounted to Rupees '1,329-13-2, and last year to Rupees 1,263-15-9. The average of the collections from the villages of 'Salegramum and Vergumbaukum for the last ten years was Rupees 1,350, and for the six years 'ending with Fusly 1232, excluding the subsequent year (of famine), Rupees 1,480. The income of 'the lands which the Subidar desired to exchange was Rupees 1,433, nearly equal to the revenue 'of the villages of Salegramum and Vergumbaukum, but these contained a large extent of 'improvable waste, viz., 222 cawnies of Nunjee and 14 of Poonjee which, being brought into culti-'vation, would render them eventually much more valuable. The value of Codumbaukum was 'somewhat less than the value of the lands to be exchanged, but this village also contained a 'large extent of improvable waste, viz., 210 cawnies of Nunjee and 99 cawnies of Poonjee; 'taking this into account, we thought that the village of Codumbaukum would be a fair 'exchange for the lands which the Subidar proposed to relinquish, and having ascertained from 'him that he is anxious to obtain this particular village, and the Collector having reported that 'the inhabitants are willing to receive him as Shotriumdar, we recommended that it should be 'granted to him accordingly in lieu of the said lands. We observed that by this arrangement 'the situation of the Subidar would be very much changed, as he then held only a few parcels of 'land situated in different villages, the whole being no more than 60 cawnies, whereas by the 'exchange he will gain an entire village containing 821 cawnies, and will be placed in authority 'as its head.

From the Secy. to Govt., in Cons., 7th Jany. 1828. 387. 'In reply to the above the Government, under date the 27th 'December 1821, transmitted for our information and guidance the 'annexed extract from the Minutes of Consultation under that date.'

Extract from the Minutes of Consultation, dated the 28th Dec. 1827, in Cons., 7th Jany. 1828.

"The Right Honorable the Governor in Council bearing in mind the long, faithful and active "services of Mahomed Ghouse, pensioned Subidar Major of the "Body Guard, has much satisfaction in acceding to the wish of that "distinguished officer to be allowed to exchange his present Jaghire "lands for those of the village of Codumbaukum in the Zillah of "Chingleput.

"The Collector of Chingleput will accordingly be authorized to place Mahomed Ghouse in "possession of the lands in question, and the Board of Revenue will be instructed to call for "and transmit to Government the Sunnud now held by the Subidar Major for the purpose "of being cancelled, and to prepare and submit the draft of a new Sunnud on the same terms as "the last.

"The Board of Revenue will take measures for securing the reversion to Government at the "expiration of the term of the new grant of the reserved land situated in the Fort of Cauvery-"pauk, which is stated in the Principal Collector's letter of the 13th June last to be rented out "by Mahomed Ghouse, and the value of which is not included in the sum for which the village "of Codumbaukum is now given as an equivalent."

388. The above resolution of Government was communicated to the Principal Collector of
In Cons., 24th Jan. 1828. North Arcot and to the Collector of Chingleput on the 24th January with the necessary instructions on the subject.

Appointment. From Govt., in Cons., 28th Augt. 1828. 389. In consequence of Mr. Viveash's appointment as Principal Collector of Madura, Mr. C. A. Thompson was appointed Collector of Chingleput on the 26th August.

NORTHERN DIVISION OF ARCOT.

SETTLEMENT OF THE LAND REVENUE OF THE NORTHERN DIVISION OF ARCOT FOR FUSLY 1236.

To the Chief Secy. to Govt., in Dy. Cons., 21st April 1828. Proceedings, in Cons., 14th April 1828. In Cons., 5th Nov. 1827. 390. 'On the 17th April last we submitted for the orders of the 'Right Honorable the Governor in Council the following extract from 'our proceedings, under date the 14th of that month, on the settle-'ment of the Northern Division of Arcot for Fusly 1236 as detailed 'in the Principal Collector's report, dated the 28th October 1827.

391. 'The following statement exhibits an abstract of the settlement in comparison with 'that of Fusly 1235, the result shewing an increase of Rupees 1,62,667-4-10.'

Ryotwar Settlement.	Fusly 1235, exclusive of Maniums.			Fusly 1236.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Land taken by the ryots at the commencement of the season	18,49,565	8	9	19,38,901	2	4	89,335	9	7	...	...	...
Deduction at the settlement for land left uncultivated for various reasons, general and particular remissions, &c.	3,56,813	13	9	2,71,339	12	6	...	...	...	85,474	1	3
Net Ryotwar settlement	14,92,751	11	0	16,67,561	5	10	1,74,809	10	10	...	...	...
Add												
Sundry Payments.												
Quit-rent, &c....	1,03,679	12	0	1,03,659	0	9	...	...	...	20	11	31
Villages rented for 5 and 25 years	4,402	11	6	2,804	4	6	...	...	...	1,598	7	0
Villages rented for 1 year.	3,259	14	9	2,083	14	9	...	...	...	1,176	0	0
Tax on fruit trees, &c.	7,992	1	2	6,280	3	1	...	...	...	1,711	14	1
Grand Total...	16,12,086	2	5	17,82,388	12	11	1,70,302	10	6	...	...	...
Deduct												
Merahs, &c. of Village Shibendy, Poligar and Pagoda allowances	1,40,301	3	5	1,47,936	9	1	7,635	5	8	...	...	...
Net Revenue	14,71,784	15	0	16,34,452	3	10	1,62,667	4	10	...	...	...
Peshcush	4,37,481	4	4	4,37,481	4	4	...	...	...	...	...	...
Grand Total Land Revenue...	19,09,266	3	4	20,71,933	8	2	1,62,667	4	10	...	...	...

392. 'The season appears to have been on the whole very favorable, particularly in the early 'part. There was an increase in consequence of cawnies* 22,567 in the 'extent of land occupied, the assessment thereon being Rupees 89,935. 'The extent of land originally taken was cawnies 2,87,023; but a part 'of this was subsequently relinquished from want of water to cultivate it. The extent of land 'relinquished from this cause does not appear in the accounts, but it 'is stated by the Principal Collector to be 15,620 cawnies, assessed 'at Rupees 88,805. The whole extent of land deducted from the accounts at the settlement as 'uncultivated, including parts of large fields, the entire of which individual ryots could not 'manage, and land ploughed but not sown from want of seasonable 'showers, is stated to be cawnies 17,707, assessed at Rupees 91,985. 'The Principal Collector compares these deductions with the deduc- 'tions made for the same reasons at the settlement of Fusly 1235, and 'shews that they were less in Fusly 1236 by cawnies 12,071 assessed 'at Rupees 1,00,419, which is highly satisfactory. In future the Principal Collector will be 'pleased to exhibit in his accounts the extent of land deducted from the Dittum at the time of 'settlement as well as the assessment thereon.

Paras. 4 and 28.

*Exclusive of Maniums.

Para. 4.

	Caw.	Rs.
Fusly 1235...	29,783	1,98,404
,, 1236...	17,707	97,985
	12,076	1,00,419

393. 'The whole amount of deductions at the settlement was Rupees 2,71,339, being Rupees '85,474 less than in the preceding year, notwithstanding there was an increase of Rupees 12,040 'in the general remission on account of the greater extent of land under cultivation. It is satis- 'factory to observe that there was a decrease of Rupees 6,462 in the amount of remission for the 'loss of the 2nd crop on the lands in the districts north of the Palar, in which the 1st and 2nd 'crops are separately assessed. The only item which appears to require particular notice is that of 'cowle remission. The amount under this head is greater than appears in the accounts of Fusly '1235 by Rupees 4,997, but the cause of the increase is not shown. In future the Principal 'Collector will submit a separate statement of the extent and description of the lands held on 'cowle, distinguishing those newly taken, and shewing particularly the full assessment and the 'cowle remission; a form for this statement will be furnished for his guidance.

394. 'The decrease under the head of rented villages is explained to have arisen from the 'transfer from this head of the village of paddy relinquished by the 'heirs of the late Singana Chetty and of a Hill village, Mullyalum, 'placed under Aumany, because no adequate offer of rent was made for it, and from a remission 'of Rupees 462 in the village of Madoor. This last item requires further explanation, which the 'Principal Collector will be pleased to furnish.

Para. 21.

395. 'The decrease under the head of rent of fruit trees was owing to a deficient produce, 'which also occasioned a decrease in the rent of topes.

Fusly 1236...	Rs.	16,34,452
,, 1233...	,,	10,04,802
	Rs.	*6,29,650
Fusly 1232...	,,	19,47,010
,, 1236...	,,	16,34,452
	Rs.	†3,12,558
Fusly 1231...	,,	77,65,524
,, 1236...	,,	16,34,452
	Rs.	‡1,31,072

396. 'The progressive increase of the land revenue of this district 'since Fusly 1233, in which year by the calamities of the season it was 'so greatly reduced, is satisfactory. The settlement of Fusly 1236, ex- 'clusive of peshcush, exceeds that of Fusly 1233 by Rupees 6,29,650;* 'it still falls short however of the settlement of Fusly 1232 by Rupees '3,12,558,† and of Fusly 1232 by Rupees 1,31,072.‡

397. The only taluk in which there is an increase in the settlement of 1236 compared with 'that of 1232 is in Satwaid. In the large taluk of Trevattoor how- 'ever the present revenue approaches very near its amount in that 'year. In the other taluks generally the revenue is very consider- 'ably below the standard of 1232.

Settlement of Trevattoor Taluk.

Fusly 1232...	Rs.	2,01,635
,, 1236...	,,	1,96,194
Loss	Rs.	5,440

398. 'The Board are happy to observe that the return of the produce in Fusly 1236 was so 'favorable as to make up for the fall of prices which are said to have 'averaged 30 per cent below the Dowle or survey commutation price.

Para. 28.

399. 'It is satisfactory to notice that the number of ploughs employed in the cultivation 'of last year exceeded the number employed in the preceding year 'by 1,536, and that there was an increase of 3,648 in the number of 'puttahs. The number of ploughs and cultivating ryots is still how- 'ever very far short of the number entered in the accounts of 1232.

Oilcoody	2,063	
Paraccody	1,585	
	3,648	
	Ploughs.	Ryots.
Decrease ...	9,650	10,173

400. 'The state of the tanks as represented in this report is very unsatisfactory. The 'Principal Collector appears to have taken the proper steps for their repair and to have exerted 'himself with effect in applying the means available for this purpose. Being fully sensible of 'the importance of paying attention to this department, the Board are assured that he will not 'relax in his exertions; very considerable damage was done to the tanks by the storm in May '1827, but fortunately there being only a small portion of the backward crops on the ground, 'the quantity of grain destroyed was not great. The Principal Collector reports that the remis- 'sion allowed on this account was only Rupees 1,591, but the amount does not appear distinctly 'in the statements accompanying his report.

401. 'In the number of villages and hamlets entered in the accounts of 1236, there is an 'increase of 16, viz., 3 villages and 13 hamlets. The greater part of these consists of Pulicat 'and its dependencies transferred from Chingleput in 1235, but now first entered in the accounts of 'this district. A new village, it appears, was formed in the Vencatagherrycottah taluk during 'the Fusly, and cultivation commenced on lands previously jungle and waste. It should be 'mentioned if any favorable terms were granted to the founders of this village, and if so, the 'nature of them should be explained.

402. 'At the end of the Fusly there remained only Rupees 27,645-8-5 of current land revenue 'outstanding, of which Rs. 4,209 were a balance of peshcush. At the date of the Principal 'Collector's report the land revenue balance was reduced to Rs. 8,598, 'and at the end of February the sum of Rs. 3,493 only remained due. 'Besides the collections of current revenue, the Principal Collector reports the realization of Rs. '1,47,347 on account of old balances.

Demand, Collection & Balance.

403. 'The Sub-Collector omitted to report on the settlement of his division, but it is observed 'by the Principal Collector, that it was conducted with ability.

404. 'The Board are happy to observe the favorable mention made by Mr. Roberts of the 'zeal and activity of his late Head Assistant Mr. Morris.

405. 'The points adverted to in paras. 41, 42 and 69 will be taken into consideration at the 'earliest opportunity of leisure.'

406. In reply to the foregoing, conveyed in a letter from the Secretary to Government, under date the 15th August 1828, we were told the Right Honorable the Governor in Council observed that there was a net increase in the settlement for Fusly 1236 above that for Fusly 1235 to the extent of Rupees 1,62,667-4-10, and considered the progressive improvement in the extent of agricul- ture and amount of land revenue in the Northern Division of Arcot since the calamitous season of Fusly 1233 as well as the punctuality with which the revenue was collected to be very satisfactory.

From the Secy. to Govt., in Cons., 18th Aug 1828.

407. It was added that the Right Honorable the Governor in Council approved of the observations recorded by us on the points noticed in our Proceedings, and was well pleased to observe the favorable mention made by the Principal Collector of the services of the late Sub-Collector and Head Assistant Mr. Davis and Mr. H. Morris.

408. Copy of the foregoing letter was communicated to the Principal Collector on the 18th August last.

409. On 31st March we submitted for the information of the Right Honorable the Governor in Council, a letter from the Principal Collector of Northern Division of Arcot, dated 25th of that month, reporting the death of Venkatapermal Raz, Zemindar of Bommaraz, in that district.

To the Chief Secy. to Govt., in Cons., 31st March 1828.
In Cons., 31st.

410. We stated that the Zemindar had left two sons who were likely to dispute the succession, one claiming by right of primogeniture, the other as son of the first wife; that the former, it would seem, was in possession of the Zemindary, and that he was therefore the proper person for the Collector to treat with in all matters of revenue, and we proposed with the sanction of Government to instruct Mr. Boberts to act accordingly.

411. Mr. Roberts had forwarded, we said, two letters, unopened, to the address of the Right Honorable the Governor in Council, one from the late Zemindar and the other from his eldest son; that these having been accompanied by a Nuzzer which, if presented at all, should be presented in person or by a special deputation from the individual who offered it. We proposed to return the letters and to desire the Principal Collector to suggest to Veir Caveree Raz, the eldest son of the late Zemindar, to appoint a vakil for the purpose of delivering them in due form together with the Nuzzer.

412. On 8th April we were informed in reply that the Right Honorable the Governor in Council saw no objection to our proposition of instructing the Principal Collector of North Arcot to treat with the eldest son of the late Venkatapermal Raz, now in possession of the Zemindary of Bommaraz in all matters of revenue, and approved of our returning the letters forwarded by Mr. Roberts, as he considered it unnecessary that any address or Nuzzer should be presented to Government by either of the parties claiming to succed to the Zemindary.

From the Secy. to Govt., in Cons., 10th April 1828.

413. On 4th August we submitted for the information and orders of the Right Honorable the Governor in Council, a letter from the Principal Collector of Northern Division of Arcot, dated 24th July, announcing the demise on the 19th of the month of Veir Caveree Raz, the young Zemindar of Bommaraz in that district, whose accession to the Zemindary was reported to Government under date the 31st March.

To the Chief Secy. to Govt., in Cons., 4th Aug. 1828.
In Cons., 28th July 1828.

414. We stated that in consequence of this event the estate devolved to Bommaraz, the only surviving son of the late Zemindar Venkatapermal Raz, who, it was intimated in our letter of the 31st March, would probably have contested with the late incumbent the right of succession to the Zemindary on the grounds of his being, though junior in point of years, the offspring of the Zemindar's first wife, and that as Bommaraz was still a minor, it would be necessary that the estate should be taken under the protection of the Court of Wards: we accordingly solicit authority for exercising in regard to it the powers vested in us by Regulation V of 1804.

415. On 5th September we received a reply from Government informing us that as the Zemindary had, in consequence of the death of Veir Caveree Raz devolved on a minor, the Right Honorable the Governor in Council was pleased to authorize us as Court of Wards to take the estate under our protection, and to exercise in regard to it the powers vested in us by Regulation V of 1804.

From the Secy. to Govt., in Cons., 11th Sept. 1828.

416. With reference to the Principal Collector's recommendation of Chengul Row to be employed as Manager of the Zemindary, we were told that the Right Honorable the Governor in Council would consider the measure objectionable on account of the circumstances connected with the removal of that person from the situation of Dewan to the Zemindar.

417. The undermentioned six petitions were transmitted for our consideration.

No. 360. Arzee from Rajah Veir Cavaree Raz Bahadur, the Zemindar of Cavaty Nagarum.

No. 361. Written authority from ditto.

No. 362. Arzee from Rajah Mauka Raz Bommaraz, Bahadur, present Zemindar of Cavaty Nagarum.

No. 363. Arzee from Vencatammah, the 1st widow, jointly with Terroovengalamah, the 2nd widow of Rauza Vencataperoomal Raz.

No. 364. Do. from Rauza Bapparaz Terroovengalanatha Raz.

No. 365. Do. from Vakils of Rajah Bommaraz.

418. With reference to the 3rd para. of the above letter, we informed the Governor in Council on 30th October that, on the recommendation of the Principal Collector in the Northern Division of Arcot, we, acting in our capacity of Court of Wards, had authorized the appointment of Arveal Papa Naick to be the Manager under the Principal Collector of the estate of our Ward the minor Zemindar of Bommaraz, he being the person stated in the petitions accompanying Mr. Macleod's letter, and which we then returned, to have been selected for the office by the late Zemindar.

To the Chief Secy. to Govt., in Cons., 30th Oct. 1828.
9th, in Cons., 13th Oct. 1828.

RELATIVE TO THE GRANT OF A VILLAGE TO SYED SIBGHATOOLAH FOR THE SUPPORT OF A CHOULTRY ERECTED BY HIM AT LALPET.

419. Under date the 14th March 1826 the Secretary to Government transmitted to us copy of a petition from Syed Sibghatoolah, and desiring that, after such communication as might be necessary with the Principal Collector of the Northern Division of Arcot, we would state our sentiments on the subject of the petitioner's request.

From the Secy. to Govt., in Cons., 16th March 1826.

420. With reference to the foregoing communication and to the petition, copy of which was therein enclosed on the subject of certain buildings erected by Syed Sibghatoolah at Lalpet for the accommodation of the public, we submitted under date the 11th February 1828, for the consideration and orders of the Right Honorable the Governor in Council, the correspondence noted in the margin, with the former and present Principal Collector of North Arcot.

To the Chief Secy. to Govt., in Cons., 11th Feb. 1828.
From Pl. Collr. 28th Augt., in Cons., 4th Sept. 1826, with Enclos. A.
To Pl. Collr. 16th, in Cons., 14th Oct. 1826.
From do. 31st Oct., in Cons., 6th Nov. do.
To do. 18th, in Cons., 16th June 1827.
From do. 4th, in Cons., 13th Decr. with Enclos. No. 6.

421. We observed that Syed Sibghatoolah stated in his petition to Government that he had constructed at a considerable expense (Rupees 30,000) a choultry with other buildings and a tank at Lalpet, and that he prayed that the village of Cundumpilly, which he represented as having been uninhabited for 50 or 60 years, might be granted to him subject to a quit-rent for the support of the same, or that an adequate portion of arable land might be given in lieu thereof. That he also represented that the endowments granted for the support of choultries "in ordinary cases," were insufficient for the maintenance of the extensive buildings which he had erected.

422. It appeared from the correspondence we then submitted that the buildings, &c., constructed by Syed Sibghatoolah for the use of the public were more extensive and costly and altogether of a better description than those ordinarily erected. The nature and extent of these buildings are explained in the margin. The accommodation to be afforded by them, it will be observed, was intended for both European and native travellers. The bungalow for the former was, we said, rendered of secondary importance by the erection of a Government bungalow at the same place. The

A bungalow for the accommodation of European travellers.
A building for Mussulmen.
A stone choultry for travellers of all castes.
A building for Brahmins.
A tank faced with black granite.
A bazaar for 11 shops.

choultry, however, it was stated, was particularly required. "There is no other public accom-"modation of the kind, observes Mr. Roberts, within some miles, with the exception of a small "choultry now constructing by a Chetty in the town of Satghur, one mile distant."

423. The total outlay had been differently estimated by the former and present Principal Collector. Mr. Nisbet seemed to have been of opinion that it did not exceed Rupees 4,000, and Mr. Roberts had estimated it at Rupees 18,640-0-10 inclusive of a mosque, the cost of which is stated by him to have been Rupees 4,032-4. We were inclined to think that the outlay must have been very considerable, probably not less than the estimate submitted by Mr. Roberts.

424. The extent and value of the lands, exclusive of Poramboke and Inams, composing the village of Cundumpilly, according to the survey accounts of Fusly 1235, were, we stated, as follows :—

	C.	A.		Teerwa.	
Land cultivated annually	52	5	54	20	33
Salwar Bunjur occasionally cultivated.	202	10¼	147	21	63
Immemorial waste	91	3¼	97	7	59
	346	2½	299	4	75

or Rupees 1,046-14-2. The average collections for the last 35 years had been Rupees 162-11-7, and the collections in Fusly 1232, the beriz of which year appeared to have been higher than that of any of the preceding or subsequent years, amounted to Rupees 361-0-9; there appeared to be no resident ryots in the village; such lands as were then cultivated were held by Paracoodies.

425. We observed that the usual endowments for choultries in North Arcot consisted of 12 cawnies of dry land yielding a rent of 42 Rupees or 5 cawnies of Nunjah yielding 105 Rupees. That this would appear to be inadequate for the support of the charity founded by Syed Sibghatoolah, the necessary expenditure per mensem on account of which was stated in a petition (No. 58 of 1828) presented to the Board, and which we then submitted for the information of the Right Honorable the Governor in Council, to be about 15 Pagodas. This sum the petitioner had explained to us was intended not only to meet the expenses on account of the establishment which it would be necessary to keep up, but also to defray the charges for such repairs as might be occasionally required.

426. Under all the circumstances of the case, we were of opinion that the grant of the village of Cundumpilly under certain limitations was the most eligible mode of providing for the support of the institution and of marking the estimation in which the public spirit of the founder was held by Government. We accordingly begged to recommend that this village might be made over to Syed Sibghatoolah, it being provided that out of the whole of the lands, he shall enjoy rent free, in behalf of the charity, lands assessed at Rupees 400 according to the survey rates, and that for such further quantity as may be brought under cultivation he shall pay the survey assessment. The land to be held rent free, we were of opinion, should be distinguished in the grant.

427. In reply to the foregoing we were informed in a letter from the Secretary to Government that the Right Honorable the Governor in Council was pleased, agreeably to our recommendation, to resolve that Syed Sibghatoolah should be put in possession of the village of Cundumpilly, it being provided that, out of the whole of the lands, he shall enjoy rent free, for the support of charities which he had instituted, lands assessed at Rupees (400) four hundred according to the survey rates; and that, for such further quantity as may be brought under cultivation, he shall pay the survey assessment.

From the Secy. to Govt., 19th, in Cons., 21st Feby. 1828.

428. The Governor in Council accordingly desired that a Sunnud might be prepared for the village in question, distinguishing the land to be held rent free, and providing for its resumption on the appropriation of the funds arising from it to any other purpose than the support of the charities for which it is intended: securing also to the ryots who had heretofore cultivated the lands of the village their just rights and privileges, and stipulating that the cultivators of the Circar lands of the District shall not be employed to extend the cultivation of those of the village now conferred on Syed Sibghatoolah.

429. With reference to the above we submitted, under date the 26th May last, for the orders of the Right Honorable the Governor in Council, an address from Syed Sibghatoolah, praying that the grant which the Government had been pleased to confer upon him might be made to include land bearing a net assessment of 400 Rupees, after deducting the established remission of 12½ per cent instead of land assessed in the survey accounts at 400 Rupees.

To the Chief Secy. to Govt., in Cons., 26th May 1828.

430. It being admitted that the established remission was necessary to give a profit in cultivation, we thought this request reasonable and recommended that it may be complied with.

431. In reply to the above we were informed in a letter from the Secretary to Government, under date the 30th May last, that the Right Honorable the Governor in Council was pleased, agreeably to our recommendation, to resolve that the grant conferred upon Syed Sibghatoolah, for the support of the charities which he had established at Lalpet, should include land, in the village of Cundumpilly, bearing a net assessment of four hundred Rupees, after deducting the established remission of 12½ per cent, instead of land assessed in the survey accounts at 400 Rupees.

From the Secy. to Govt., in Cons., 2nd June 1828.

432. Copy of the foregoing letter was communicated to the Principal Collector of the Northern Division of Arcot on the 2nd June.

RELATIVE TO THE SHOTRIUM VILLAGE OF VULLANORE GRANTED TO SYED HOOSSAIN, SUBIDAR.

433. With reference to the letter addressed to us by Government, under date the 17th August 1821, fixing the rent to be paid by Subidar Syed Hussain, for his Jaghire of Vullanore at 500 Rupees per annum, the Right Honorable the Governor in Council on the 30th May 1828 transmitted to us a copy of a petition* from that officer, and desired that we would submit a report on the present resources of the village of Vullanore and the condition of its inhabitants, with information as to the cause of any deterioration of either, that might be found to have taken place since the grant of the village to the Subidar.

Vide General Report, 3rd Jany. 1822. Para. 583.
From the Secy. to Govt., in Cons., 2nd June 1828.
* Dated 9th May 1828.

434. In reply to the above, on the 6th November 1828, we submitted for the information of the Right Honorable the Governor in Council a letter from the Principal Collector of North Arcot, reporting on the present circumstances of the village of Vullanore, the Shotrium of Subidar Major Syed Hussain, and the alteration which had taken place since the village was granted to the Subidar Major, also a letter from the Principal Collector containing a statement of the Ayacut of the village.

To the Chief Secy. to Govt., in Cons., 6th Nov. 1828.
27th Augt., in Cons., 1st Sept. 1828.
16th, in Cons., 20th Oct. 1828.

435. It appeared that this village was valued at the time of the grant at the rate of Rupees 2,304 per annum, being the amount at which it was rented from Fusly 1227 to 1230 inclusive. But the assessment of the land cultivated was not in any year of this period equal to the rent. The average of the assessment of the lands cultivated during a period of 12 years from Fusly 1226 to 1237, including the four years of rent and a year of Aumany and the seven years of the Shotriumdar's possession, was 580 Pagodas or Rupees 2,030, being Rupees 274 less than the estimate

Rupees	...	...	2,304
,,	...	...	2,030
		Rs.	274
Rupees	...	...	500
,,	...	...	274
		Rs.	226

upon which the quit-rent payable by the Shotriumdar was fixed at Rupees 500 per annum; under these circumstances we observed that it appeared to be equitable to deduct the said sum of Rupees 274 from the quit-rent, thereby reducing it to Rupees 226.

436. It appeared that the population was greatly reduced by famine and disease in Fusly 1233, but the number of ryots had increased since from 19 to 30, and was then greater than it was in Fuslies 1226 and 1227. The extent of cultivation, which was considerably diminished in Fusly 1233, had again increased and in the last two Fuslies exceeded the extent cultivated in the first year of the Shotriumdar's possession, the extent of Nunjah cultivation being less but of Poonjah much greater, with the addition of a few cawnies of garden cultivation.

437. The total extent of cultivable land in the village after deducting Inams was found to be cawnies 482-14½ assessed at Pagodas 780-8½, of which cawnies 254-11 assessed at Pagodas 2803¼ were waste or uncultivated in Fusly 1237.

438. Agreeably to our recommendation contained in the above, the Governor in Council was pleased to reduce the quit-rent of the village of Vullanore, the Jaghire of Subidar Major Syed Hussain, from Rupees 500 to Rupees 226 per annum, in order that the value of the Jaghire might correspond with the intention of Government in granting it.

From the Secy. to Govt., 21st in Cons., 27th Nov. 1828.

439. Copy of the foregoing correspondence was communicated to the Principal Collector on the 27th November.

RELATIVE TO THE SHOTRIUM OF BHEEM ROW, HEAD SHERISTADAR OF NORTH ARCOT.

To the Chief Secy. to Govt., in Cons., 7th July 1828.
Vide last General Report, para. 510.
From the Pl. Collr. of North Arcot, 23rd, in Cons., 30th June 1828.

440. With reference to the 5th para. of Mr. Chamier's letter of the 5th October 1827, we on the 7th July reported for the information of the Right Honorable the Governor in Council that Bheem Row, Head Sheristadar of North Arcot, had selected for his Shrotrium the two villages of Culpet and Thuly in the Southern Division of Arcot.

441. We submitted at the same time the account of these villages as received from the Principal Collector of South Arcot, shewing that they contained cawnies 1,620-15¾ of Circar land, of which cawnies 1,110-15 were dry, cawnies 502-11¾ wet, cawnies 7-5 garden. We stated that of the whole, cawnies 647-7 assessed at Rupees 5,819-10-11 were cultivated, and cawnies 973-8¾ assessed at Rupees 3,556-2 waste; that the total assessment of cultivated and waste being Rupees 9,375-12-1, and that by the usual deductions this was reduced to Rupees 8,707-9-10, exclusive of moturpha, which we did recommend to be granted to the Shrotriumdar.

Nos. 1 to 4 in letter from Pl. Collr. of South Arcot, 2nd, in Cons., 7th April 1828.

442. The value of the Shotrium, which the Government had resolved to confer upon Bheem Row, was, we observed, Rupees 8,400 per annum, we therefore proposed that the villages of Culpet and Thuly might be granted to him according to his desire at a Shotrium Beriz of Rupees 307-9-10, being the difference between the above sum of Rupees 8,400 and Rupees 8,707-9-10, the Ayen Beriz of the two villages as per column 57 of the settlement No. 1.

Enclosure in a letter from the Pl. Collr. of South Arcot, 2nd, in Cons., 7th April 1828.

443. To the above communication we received a reply from Government on 11th July, informing us that as Madhoo Row, the brother of Bheem Row, had not long since been employed as Head Sheristadar in the Cutcherry of the Principal Collector of the Southern Division of Arcot, and was

From the Secy. to Govt., in Cons., 17th July 1828.

believed, then employed as Sheristadar in that of the Sub-Collector of the same District, nearly the same objection existed against the selection by Bheem Row of villages in the Southern as would be against his choice of villages in the Northern Division of Arcot, where he had himself so long been employed, and that therefore the Right Honorable the Governor in Council desired that Bheem Row might be required to make his selection in some other district.

444. This letter was followed by a second communication from Government, bearing date the 2nd September, acquainting us that numerous charges had been recently brought to the notice of Government against Bheem Row, Sheristadar in the Northern Division of Arcot, the person to whom it appeared that Shotrium of large amount was directed to be granted upon the recommendation of Mr. Græme and Mr. Roberts.

From the Secy. to Govt., in Cons., 4th Sept. 1828.

445. Before any specific instructions were given in respect to these charges, we were desired immediately to suspend all further measures for the granting of this Shotrium, and with reference to the following extracts from a minute of the late Sir Thomas Munro, regarding the conduct of Bheem Row, we were requested to state whether we were aware of the sentiments which had been thus recorded by Sir Thomas Munro, in condemnation of this man, when we forwarded the letter of the Collector recommending so unprecedented a grant to him for his alleged services. The extracts from the minute of the late Sir Thomas Munro are as follows: "I see too much "cause to conclude that the Sheristadar Bheem Row has been guilty of fabricating accounts "and of exhibiting defalcations which did not exist. His motives for this extraordinary con-"duct seem to have been jealousy of the influence of new servants with the Collector, and a "wish to regain his own by exciting suspicions of their honesty and alarming him for the safety "of the treasure.

"There is also reason to believe that pagodas were received in the Chillar at Arcot, and "transferred by Bheem Row in his fabricated accounts to another head.

"It appears that among the rice mixed in the Chillar offerings, and which on being separated "at Arcot was given to the peons, some gold fanams were found, but the number seems to have "been so small as not to have excited any inquiry. These, however, do not enter into Bheem "Row's statement of deficiencies, amounting to Rupees 2,439-12-1. There is no proof of the "reality of this deficiency, but strong grounds for believing both from the deposition of witnesses "and from the evidence of original accounts that it is a fabrication.

"The statement of the deficiency was made out by Bheem Row at two different dates. "The first was on the 23rd November 1818; and was paid by Mr.

"Sherson on the 8th December 1818, and amounted to	Rupees	1,575	0	0
"The second was on the 3rd March 1819, and amounted to	"	864	12	1
Total ...	Rupees	2,439	12	1

"Bheem Row delayed giving in the second statement on pretence of the want of accounts "from Triputty, but the Amildar's accounts must have accompanied the treasure, and he "might have made out the whole statement at first had he not been waiting, in order to "arrange the fabrication of accounts with his agents.

"From a consideration of all the circumstances which have appeared in the course of this "investigation, I can have no doubt that the Triputty accounts have been falsified by Bheem

"Row's directions, but to what extent cannot be exactly ascertained, as only a part of the "original accounts were discovered. I think, however, that enough is known to make it pretty "certain that the 474 Pagodas, said to have been received on the 23rd October, is a forgery. "It may be thought that the Amildar would not have debited himself with money which he had "not received, but he ran no risk, because, as he altered the accounts by desire of Bheem Row, "and as the Collector's servants had previously taken charge of the whole of the treasure, his "responsibility had ceased.

"I am satisfied from what has appeared that no dependence can be placed upon the accounts "of Bheem Row; that the system of making out an Irsalnamah many months after the receipt "of the treasure from Triputty can have no object but to facilitate fraud, and that Bheem "Row has converted it to this purpose, and that he ought to be removed from his employment, "unless he can shew to the satisfaction of the Collector that the hill accounts of the 23rd October "were not a forgery, and I am convinced that whenever the Collector shall have leisure to "investigate the affairs of Triputty, he will find frauds of a much greater magnitude than any "now brought forward by Bheem Row.

"The Board of Revenue conclude that because Sham Row says that he signed the false hill "account between the 15th and 20th November, it could not have been made available to shew "the first deficiency, as the shroffage was completed at Arcot on the 17th of November. But if "we admit that Bheem Row was engaged in the fraud, it was not necessary for a person in his "situation to wait for one false account in order to make out another. He regarded all the "revenue servants as his agents, and could direct any of them to fabricate whatever account he "thought proper, and could order one to be afterwards prepared and sent from the Tahsildar to "correspond with it, and as he regarded himself as secure from inquiry, he could repeat this "operation as often as he pleased. It is difficult on any other ground than that of fabrication to "account for the coincidence between the number of Pagodas deficient and the number 474 in "the false account of the 23rd October. As the gold has been all mixed, it is quite incredible "that Pereira should have stolen this precise sum rather than any other. The difficulty is not "removed by saying that the deficiency is reduced from 474 to 469 Pagodas by the transfer of "5 light Pagodas to the head of gold ornaments, for though many other light Pagodas were "received none were so transferred."

446. Our reply to this letter was dated 4th September: we observed that the date of Sir Thomas Munro's Minute was not stated, but from what was contained in the extracts transcribed by Mr. Secretary Macleod for our information, we concluded that it was recorded on or before the 2nd March 1812, the date of Mr. Secretary Hill's letter acknowledging the receipt of an extract from the proceedings of the Board of Revenue under date the 28th December 1320, relative to the inquiry into the Triputty offerings of 1818, and communicating the resolution and orders of Government on the case. We remarked that Sir Thomas Munro's minute was not communicated to the Board at this time; that no reference or allusion was made to it in Mr. Hill's letter, which was the only communication then received from Government on the subject, and that in no subsequent communication from Government had it come to our knowledge that Sir Thomas Munro had written such a minute and recorded the sentiments expressed therein, until we were informed of it by Mr. Secretary Macleod's letter under reply.

To the Chief Secy. to Govt., in Cons., 4th Sept. 1828.

In Cons., 8th March 1821.

In Cons., 28th Decr. 1820.

447. We remarked that in Mr. Hill's letter of the 2nd March 1821 above adverted to, Bheem Row's name was not mentioned, that it was stated generally that "the Governor in Council was satisfied that there had been "embezzlement, and apprehended it would be found more extensive as to its amount and as to

In Cons., 8th March 1821.

"the agents employed in it than was embraced in the inquiry instituted under the Board's "directions; that the further prosecution of that inquiry would probably be followed by no use- "ful result, but that the Collector, in the course of his ordinary functions, would have it in his "power to satisfy himself whether any of his public servants had been engaged either in actual "embezzlement or in the *destruction or fabrication of accounts* with the view of concealing their "own guilt, or of casting the imputation of it upon others," and that the Board were instructed to direct the Collector's particular attention to that object.

448. In the meantime the Board's proceedings of the 28th December 1820 had been, we said, communicated to the Collector; that he had in consequence instituted a further inquiry into the conduct of Bheem Row in respect to the alleged destruction of accounts, the result of which he reported to the Board under date the 16th April 1821; that this report was laid before Government on the 23rd April with a letter from the Board (to which it may be observed none of the members of the present Board belonged) wherein with reference to Mr. Hill's letter of the 2nd March they had stated "that there seemed no case at all made out against Bheem Row," that no answer was received from Government, and that the natural inference was that the Governor in Council concurred in their conclusion.

In Cons., 28th Dec. 1820.

In Cons., 23rd April 1821.

449. We stated that in the course of 1821 Sir Thomas Munro himself personally visited Chittoor, and from his Minute dated 30th November of that year, printed in the 3rd Volume of the Revenue Selections, it appeared that in his progress through the district he had a good deal of communication with the Collector and several of the natives, that *yet he did not mention* that he had found cause of suspicion against Bheem Row, but had said he had found the people in general contented and had received but few complaints, had Sir Thomas Munro, we remarked, been confirmed in his suspicions of Bheem Row by his personal inquiry and observation, no doubt he would have said so in his Minute, and would have directed a communication to be made to us on the subject as he did with regard to the complaints he had received.

450. We noticed also that Mr. Cooke, the Collector of Chittoor, in his report regarding Bheem Row, dated the 16th April 1821, assured the Board that every attention would be paid to the *directions contained* in Mr. Secretary Hill's letter of the 2nd March to watch the conduct of his public servants; that the result of his observation of Bheem Row's conduct appeared to have been entirely favorable, for on the 6th October 1822 he had taken occasion to recommend that the Shotrium to which the Government in 1818 on the representation of Mr. Græme had recognized his claim should then be conferred on him.

In Cons., 23rd April 1821.

In Cons., 10th Oct. 1822.

451. That Mr. Nisbett who succeeded Mr. Cooke, as Principal Collector of Chittoor, before leaving that district on his appointment to Darwar, addressed a letter to us for the express purpose of adding his recommendation to that of his predecessor, that Bheem Row should be rewarded with the Shotrium proposed by Mr. Græme, stating that he felt it a duty he owed to an old and meritorious individual to bring his case to the notice of the Board.

29th March 1227. in Cons., 5th April.

452. Mr. Nisbett at the same time, we said, suggested that Bheem Row should not be permitted to resign his situation until the completion of the survey of the southern taluqs, on the ground that no man possessed equal information respecting the state of the district and the

condition of the ryots, and that adverting to this suggestion and with reference to the general rule that a Shotrium is not to be granted to a public servant until he is under the necessity of retiring from employment, we acquainted Mr. Roberts, the newCollector, that we should defer taking Mr. Nisbett's proposition into consideration until we received a report from him of Bheem Row's capacity for further service.

5th April 1827. In Cons., 5th do.

453. On the 13th August Mr. Roberts reported that the increasing infirmities under which Bheem Row laboured rendered it advisable that he should be permitted to retire from the service with the enjoyment of such reward as the Honorable the Governor in Council might consider his long and arduous service to merit; adverting to "the period of nine years' additional service which had elapsed since the original proposi- "tion for a Shotrium was admitted by Government," Mr. Roberts "recommended that this "circumstance should be taken into consideration in defining the extent of remuneration to be "permitted to him, so that his Shotrium might equal the grants allowed to those of similar long "standing."

In Cons., 16th Augt. 1827.

454. On the receipt of this report we proceeded, we said, to take Bheem Row's claim into consideration. We observed that the Government in 1818 had contemplated the grant of a Shotrium to Bheem Row when he should be under the necessity of retiring from the public service; that it appeared from the reports of Mr. Nisbett and Mr. Roberts that Bheem Row had of late become so infirm that he was not capable of further service, and that the time was therefore come when he might confidently expect from the liberality of Government that boon to which he had so long looked as the ultimate reward of his zealous and useful services; that Bheem Row had served nine years since Mr. Græme recommended him for a Shotrium; and that it was proved by the testimony of Mr. Cooke, Mr. Nisbett and Mr. Roberts, who had successively held the office of Collector in the Northern Division of Arcot from 1820 to 1827; that he had continued to deserve the high character recorded of him from long experience by Mr. Græme, 1818, and that he was the oldest Sheristadar in the service, having been employed upwards of thirty years in that capacity, and not being aware that there was anything against him which could be put in opposition to the strong testimony of his superiors in his favor, and the merit of his services, we concluded that he was fully entitled to the highest reward authorized by Government to public servants of his rank, and had therefore recommended that a Shotrium equal in its estimated annual value, including, of course, the assessment on the waste to be comprehended in it according to the general order of Government, as afterwards explained to the Collector to the annual amount of his salary, viz., Star Pagodas 2,400, should be conferred on him for three lives. This recommendation, we added, was submitted to Government on the 16th August, and on the 5th October the Honorable the Governor in Council was pleased to sanction the grant on a particular review of the long, zealous and arduous services of Bheem Row in the discharge of duties considered to have been as responsible and difficult as those of the greatest part of the officers in the situation of Sheristadar, while they exceeded in duration those of every individual in the service.

To Govt., 10th, in Cons., 16th Aug. 1827.

From Govt., 26th Oct. 1824. In Cons., 1st Nov. Para 3.

11th Oct. 1827. In Cons., 11th do.

In Cons., 16th August 1827. In Cons., 11th Oct. 1827.

455. We had been thus particular, we said, in recapitulating the circumstances which led to the grant to Bheem Row, and the grounds on which it was recommended and sanctioned, apprehending from the tenor and the terms of Mr. Secretary Macleod's letter that there was some misunderstanding on the subject on the part of Government, it being supposed apparently that the grant was made solely on the recommendation of Mr. Græme and Mr. Roberts without the

concurrence of the intervening Collectors, Mr. Cooke and Mr. Nisbett, and that it was excessive or beyond the regulated value of Shotriums to servants of Bheem Row's rank and standing. It was here, we said, proper to observe that the estimated value of the Shotrium granted to Govind Row, whose case was referred to by us in recommending the grant to Bheem Row, was Rupees 7,052 or Star Pagodas 2,015 per annum, the terms of his services as Sheristadar having been, it is believed, about 20 years, while the term of Bheem Row's service in that capacity extended to upwards of 30 years.

456. We observed in conclusion with reference to the Minute of Sir Thomas Munro, extracts of which were transcribed in Mr. Macleod's letter, that even if we had in any other way than by official communication from the Government become informed of the existence of such a paper and of the sentiments expressed in it, we could only have regarded those sentiments as forming the opinion of Sir Thomas Munro individually at the time he recorded them; and seeing that the official letter conveying the resolution and orders of Government on the same subject did not go the same length, we should naturally have concluded that the opinion of Sir Thomas Munro had been conceded or modified in consequence of discussion with the other Members of the Council.

457. On 12th September we were called upon to furnish a statement, in the following form, shewing the amount of the different rewards recommended for Bheem Row, the dates of the recommendations, and by whom offered.

From the Secy. to Govt., in Cons., 15th Sept. 1828.

458. We were also called upon to furnish a similar statement with respect to the Shotrium granted to Govinda Row.

Statement of the several recommendations in favour of Bheem Row, Sheristadar in North Arcot.

1	2	3	4	5
By Mr. Græme, Collector.	In 1818.	A Shotrium of the value of——for the period of——subject to.	In 1827 a Shotrium of the value of——for the period of——	The estimated value of the last recommendation.
2 The Board of Revenue.	1818.	A Shotrium of the value of, &c., &c.	1827.	Do. do. do.
3 Mr. Cooke, Collector.	1822.	A Shotrium of the value of, &c., &c.	...	State whether this was recommended by the Board of Revenue or not.
4 Mr. Nisbett, Collector.	1827.	Do. do.	...	Do. do.
5 Mr. Roberts.	1827.	Do. do.	...	...

To the Chief Secy. to Govt., in Cons., 15th Sept. 1828.

459. On the 15th September we accordingly furnished the statements as called for by Government, and which are inserted below.

Statement of the several recommendations in favor of Bheem Row, Sheristadar in North Arcot.

1	2	3	4	5
	Year.			
By Mr. Græme, Collector.	1818.	A Shotrium village yielding a net revenue of between 800 and 900 Pagodas; no specific term recommended. See letter 31st March 1818.	In 1827.	*Estimated value of last recommendation.*
2 Board of Revenue.	1819.	As Bheem Row was still an efficient public servant, the Board deemed it inexpedient to grant him any immediate reward, but expressed their opinion that on retiring from the service he would be entitled to a Shotrium (amount not stated) for three lives. See letter to Government, 22nd February 1819. In reply it was stated that the Government would not fail to take Bheem Row's claims to a Shotrium into consideration when he might be under the necessity of retiring from the service. See letter from Government, dated 9th March 1819.	It having been reported by the Principal Collector of North Arcot that Bheem Row had become incapable of further service, the Board on the 16th August 1827 recommended that a Shotrium should be conferred on him equal in its nominal value (including the assessment on the waste as well as the cultivated land) to his official salary, viz., 2,400 Pagodas per annum to be continued for three lives according to the general rules prescribed in the letters from Govt., dated 6th February and 26th Octr. 1824. See letters to Govt. 16th Augt. 1827 and 4th September 1828.	On the 7th July 1828 the Board recommended that the villages of Ralapet and Thully in South Arcot should be granted to Bheem Row for his Shotrium, subject to a quit-rent of ... ... Rs. 307 9 10 The Ayen Beriz of these villages, including the assessment of cultivated and waste land, after deducting the established remissions and allowances, is ... ... 8,707 9 10 Deduct proposed quit-rent 307 9 10 Remains nominal amount of Shotrium ... ... 8,400 0 0 Deduct waste land... ... 3,556 2 0 Total value of land at present fit for cultivation after deducting quit-rent... ... 4,843 14 0 Average of collections for 7 years ... ... 4,495 13 4 Deduct quit-rent ... 307 9 10 Total amount of probable present revenue to the Shotriumdar ... ... 4,188 3 6 Actual settlement and collection of Fusly 1237 in which the grant was recommended ... ... 4,120 14 10 Deduct quit-rent ... 307 9 10 3,813 5 0
3 Mr. Cooke, Collector.	1822.	Mr. Cooke adverting to Mr. Græme's report of the services of Bheem Row, added his request that the Shotrium to which the Government had admitted his claim might be conferred on him. See letter dated 6th October 1822. The Board having already expressed their opinion that a Shotrium should not be granted to Bheem Row until he should be obliged to retire from the public service, and the Government having concurred with them, they were of course precluded from taking this recommendation into consideration at the time, but it was referred to when they eventually recommended the grant of a Shotrium on the report of the Collector that he was incapable of further service.		
4 Mr. Nisbett, Collector.	1827.	Mr. Nisbett on leaving the district addressed a letter to the Board for the express purpose of adding his recommendation to that of his predecessor, that Bheem Row should be rewarded with a Shotrium of the value proposed by Mr. Græme. See letter dated 29th March 1827. The Board deferred the consideration of this recommendation until they should receive a report from Mr. Roberts, Mr. Nisbett's successor, whether Bheem Row was still capable of service. See letter to Princl. Collr. 5th April 1827.		
5 Mr. Roberts, Collector.	1827.	Mr. Roberts reported that the increasing infirmities under which Bheem Row laboured, rendered it advisable that he should be permitted to retire from the service, with such reward as the Governor in Council might consider most proper. Adverting to the 9 years' additional service rendered by Bheem Row, since the original proposition for a Shotrium was admitted by Government, he suggested that this should be taken into consideration in determining the remuneration to be granted to him. See letter dated 13th August 1827. On the recommendations of Mr. Cooke, Mr. Nisbett, and Mr. Roberts in support of that made by Mr. Græme, 1818, the Board on the 16th Augt. 1827 submitted to Government that a Shotrium should be conferred on Bheem Row. See columns 4 and 5.		

B.

Statement of the several recommendations ins favor of Govinda Row, Sheristadar in Coimbatore.

By Mr. Sullivan, Principal Collector of Coimbatore.	27th Sept. 1824.	Mr. Sullivan recommended that the villages of Balamanpatty with the hamlet Pillapollum should be granted to Govinda Row on Shotrium tenure. Es. A. P. The total survey assessment of this village he stated to be. ... ... 17,954 9 4 Deduct. Assessment of land covered with jungle ... ... 8,015 13 0 Inam lands ... ... 2,485 10 1 Leaving land cultivated and capable of cultivation of the value of ... ... 7,453 2 0 Of which cultivated in Fusly 1233. ... 5,144 11 6 Waste in Fusly 1233 ... ... 2,308 6 9 Average of 10 years' collections ... 3,870 8 8	On the 5th May 1825 Mr. Sullivan proposed that the Shotrium should consist of 7 villages, of which the following is a statement value of Sircar cultivable land ... ... Rupees 8,807 15 5 Cultivated ... ... 4,488 6 6 Waste and upon cowle ... 4,319 8 11 Samadayem ... ... 393 7 7 9,201 7 0 Average collections of ten years ... ... 4,626 14 8 The Board objected to this grant also, observing that the total value including Sournadayem Rupees 9,201-7-0 considerably exceeded the limit intended by Government.	*Estimated value of last recommendation.* On the 7th November 1825 Mr. Sullivan finally proposed a grant of 7 villages, the aggregate survey value of which, including Sournadayem and Moturpha, amounted to ... ... Rupees 7,052 7 1 Viz.: Waste ... ... Rupees 1,058 10 2 Cultivated lands ... „ 5,667 5 4 Sournadayem, &c. ... „ 326 7 7 The settlement of Fusly 1234, the year before the grant of these villages, amounted to ... ... Rs. 4,573 14 3 And the average of the collections for 10 years to Rs. 4,286 13 6 The grant was recommended by the Board on the 8th December 1825, and sanctioned by Government on the 16th December 1825.
Board of Revenue.	7th Octr. 1824.	The Board admitted the claims of Govinda Row to the reward of a Shotrium, but objected to a grant of the village selected, on account of the large extent of waste included in it.		
Government.	26th Octr. 1824.	The Government also thought the extent of waste excessive, and that it was objectionable to grant a Shotrium in a district in which the grantee was holding employ. It was stated as a general rule that the value of the cultivated and waste land together ought not to exceed the annual amount of the salary of the grantee. Mr. Sullivan was directed to modify his recommendation accordingly.		

Mr. Sullivan repeated his recommendation, explaining the grounds upon which it was founded, observing that if the Government were disposed to waive the objections that had been made to the particular village selected by Govinda Row, all the waste land remaining, after making over to the Shotriumdar a quantity equal to the land under cultivation, might be reserved for the Circar.

Mr. Sullivan, 3rd Decr. 1824.

The Board were induced by Mr. Sullivan's explanation to recommend that the village in question might be granted, subject, if the Government thought proper, to the reservation regarding the waste suggested by Mr. Sullivan.

Board of Revenue, 27th Dec. 1824.

The Governor in Council was disposed to waive his objections to Govinda Row's selection of the village of Balamanputty, and allowed him the option either of taking the whole village, subject to the payment of a certain quit-rent, or of receiving a smaller assignment of land altogether exempt from revenue, for the period of three lives.

Government, 21st Jany. 1825.

Mr. Sullivan proposed that the Shotrium should consist of lands in the same village, cultivated and capable of cultivation of the survey value of Rupees 7,453-2-3, with uncultivable waste, equal in value to the quantity included in the grant to Nunjapiah of Salem, and that the Shotriumdar should pay 20 per cent of the survey value of any further extent of waste he might bring into cultivation after the expiration of five years.

Mr. Sullivan, 12th July 1825.

The Board objected to this grant as being more than the Government intended.

Board of Revenue, 31st March 1825.

SOUTHERN DIVISION OF ARCOT.

Settlement of the Land Revenue of the Southern Division of Arcot for Fusly 1236.

To the Chief Secy. to Govt. In Dy. Cons., 1st Sept. 1828. Proceedings, in Cons., 18th August 1828. From the Pl. Collr. 22nd Oct. with a report dated 25th Aug. in Cons., 29th Oct. 1827.

460. On the 28th August we submitted for the orders of the Right Honorable the Governor in Council the following extract from our proceedings, under date the 18th of that month, on the settlement of South Arcot for Fusly 1236, as detailed in the Principal Collector's report noted in the margin.

461. The following abstract exhibits the principal heads of the settlement in comparison with the settlement of Fusly 1235.

	Fusly 1235.			Fusly 1236.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Aumany including assumed Jaghires and lands round the Fort of Cuddalore	19,73,431	4	9	20,50,611	12	7	77,180	7	10	...	...	...
Mootahs under permanent settlement	31,358	5	1	31,358	5	1	...	...	...	...	...	...
Villages under easy rent	2,431	0	6	2,431	0	6	...	...	...	...	...	...
Baguayet	433	8	0	428	10	3	...	...	...	4	13	9
Quit-rent	983	0	5	996	15	3	13	14	10	...	...	...
Gruff lands or lands held on Government grants.	906	6	0	906	6	0	...	...	...	...	...	...
Peshcush	1,445	8	0	1,445	8	0	...	...	...	...	...	...
Shotrium	17,644	15	6	17,644	15	6	...	...	...	...	...	...
Ready-money collections	1,262	8	11	1,281	11	11	19	3	0	...	...	...
Total...	20,29,896	9	2	21,07,105	5	1	77,208	11	11	...	...	...
Deduct Jaree...	9,000	12	9	11,201	13	0	2,201	0	3	...	...	...
	20,20,895	12	5	20,95,903	8	1	75,007	11	8	...	...	...

462. The result of the settlement appears by the above statement to be an increase of Rupees 75,007-11-8, but Rupees 5,202, being the amount collected from the Jaghire of Colinoor, assumed in Fusly 1236, and Rupees 7,459, the amount of the additional assessment on Poonjee lands bearing Nunjee crops, which in 1235 was carried to the head of Sevoy Jumma or extra collections, but in 1236 was included in the Ayen, ought to be added to the settlement of 1235 for the purpose of comparison. Allowing for these items, the actual increase in 1236 above the settlement of Fusly 1235, appears to be about Rupees 62,347. The settlement of 1236, also very considerably exceeded the settlement of Fusly 1232, the year before that in which the country suffered so severely from drought, whereby the revenue was reduced about 5½ lacs. This result the Board considered to be highly satisfactory.

By order of Government, 22nd Dec. 1826, in Cons., 8th Jan. 1827. Para 21. Proceedings, in Cons., 19th Feb. 1827. Para. 27.

	Rs.
Settlement of Fusly 1235 ...	20,20,895
Collections from the Jaghire of Colinoor	5,202
Amount carried to Sevoy Jummah in 1235, but included in the Ayen in 1236	7,459
	20,33,556
Settlement of 1236	20,95,933
Difference...	62,347

Settlement of Fusly 1232. Rs. 20,48,815-12-13

463. The season, it is stated, was favourable, and the ryots taking advantage of it very considerably extended their cultivation; the excess in the number of cawnies cultivated in Fusly 1236 compared with Fusly 1235, exclusive of the Jaghire of Colinoor, being 10,861-15½. To this extension of cultivation is owing the increase of revenue. The lands cultivated generally yielded full crops except in part of Chellumbrum and Manargoody. In these taluqs it appears there was a decrease in the cultivation, particularly of the Nunjee lands, with a diminished produce in consequence of the dilapidated state of the principal channel of irrigation. In the course of the year this was thoroughly repaired. The extension of cultivation in Fusly 1236 is very satisfactory; the old coercive system having been abandoned under the orders of the Board and the Government, and the ryots having been left entirely at liberty to extend or contract their cultivation as they thought fit, it was anticipated that there would be a falling off at first in the extent of cultivation in consequence of the abandonment of the old system, and the Board observed in their proceedings on the settlement of Fusly 1235 that they were disposed to think that Mr. Cunliffe was too sanguine in his expectation that the cultivation of 1236 would be little short of that of the most favorable year. The result, however, has proved such as he expected.

Para. 5.

Para. 8.

Para. 6.

Para. 5.

464. Under the orders of the Board and the Government, the old system by which ryots throwing up their old land, taking new at a lower rate, were made to pay the difference for one year, was also discontinued in this Fusly. This circumstance is to be considered in comparing the settlement with that of 1235 in which the "Tarum Bhurtee" or difference of assessment was brought to account.

From Govt, 20th March, in Cons., 2nd April 1827. Para. 5.

465. The ryots are left free to relinquish whole fields unconditionally, but they are restricted according to custom from abandoning parts of fields except on certain conditions specified in the cultivation Hookumnamah. The Board approve of the restriction, which, for the reasons stated by the Principal Collector, has been found everywhere to be absolutely necessary in practice. The rules which he had made for this purpose, however, appear to require modification. The sentiments of the Board on the subject will be stated when they come to consider the provisions of the Hookumnamah generally.

Para. 5.

466. The Principal Collector notices a small decrease in the Jummah of the taluq of Virdachellum "in consequence of the adjustment at a somewhat lower rate than that of the survey." Mr. Ravenshaw framed a "Hooloos assessment" for the whole district except the two taluqs of Chellumbrum and Manargoody and a few villages in other taluqs. This was intended to supersede the "survey assessment." He introduced it in some taluqs, but was prevented by the renting system from introducing it in others, of which the accounts had not been finally examined. Virdachellum was one of these, and after it reverted to Aumany, it continued to be settled on the survey assessment. Mr. Cunliffe has now examined the Hooloos accounts of this taluq, modified them where he thought it necessary, and acted upon them in the settlement of 1236. This he did inadvertently without having previously obtained the sanction of the Board. The accounts have since been received and the Board are about to enter upon the examination of them.

467. The change in the mode of forming the settlement described by the Principal Collector, and the introduction into the puttahs of additional particulars calculated to secure the rights of the ryots, are very material improvements.

Paras. 9 and 10.

468. It is satisfactory to observe that the introduction of a regular kistbundy has had the good effects which the Government and the Board expected from it, and that but for the accident of the storm which occurred in May, the revenue of the year would probably have been collected in full within the Fusly. Notwithstanding the losses caused by the storm, which appears to have been very injurious in its effects, the balance at the close of the Fusly was only Rupees 31,845, of which Rupees 24,217 stood against the two taluqs of Chellumbrum and Manargoody which suffered the most, there being only Rupees 7,627 against the remaining 12 taluqs. Considering the low prices of grain this is a very satisfactory result and creditable to the management of the Principal Collector and the officers under him. The Principal Collector will report the exact amount of the balance still outstanding in each taluq, which he considers to be irrecoverable, in order that application may be made to Government for its remission.

Para. 11.

469. The Board observe that the Jummahbundy Hookumnamah requires the ryots to give security before they cut their crops. It is to be presumed that the Principal Collector has discontinued this practice in conformity with the orders contained in para. 4 of the letter from Government, dated 20th March 1827, subsequently to the issue of the Hookumnamah. They approve of the trifling alteration in the kistbundy proposed by the Principal Collector according to the wishes of the ryots.

Para. 12.

470. It being of importance to prevent the cowle for the cultivation of waste from interfering with the cultivation of the lands subject to the full assessment, it is usual and necessary to impose the restriction mentioned in para. 13, by which ryots are not allowed the cowle for waste unless they engage to keep up the cultivation of their old lands. The Board, however, are inclined to think that the orders requiring application to be made to the Tahsildars in the first instance for permission to take waste is likely to be troublesome to the people. It would appear to be sufficient to make it incumbent on the Tahsildar at the time of the settlement to inquire particularly into the circumstances under which waste is taken, and to ascertain whether or not the party is entitled to the cowle according to the terms of the Hookumnamah. The application should be made to the Monigar and Curnum of the village.

471. The Principal Collector has been already informed that the Board do not approve of the plan of assessing reclaimed Poramboke at the average rate of assessment in the village, as a permanent measure, but that they have no objection to the plan as a temporary expedient to be superseded by a regular assessment on the same general principles which have been observed in the assessment of the other lands of the district.

Para. 14.
7th May 1827.

472. It seems reasonable that the late Jaghiredar of Colinoor should be re-imbursed the expense which has been incurred in surveying and assessing his villages, but the recommendation should be submitted in a specific form.

Para. 15.

473. The Board approve and commend the Principal Collector's promptitude in executing such repairs to the work of irrigation as were necessary to the realization of the revenue.

Para. 17.

474. The Board have much pleasure in observing the terms in which the Principal Collector mentions the assistance he received from Mr. Drury, the Sub-Collector, and Mr. Grant, the Head Assistant, during this Fusly.

Para. 14.

SETTLEMENT OF LAND REVENUE OF THE SOUTHERN DIVISION OF ARCOT FOR FUSLY 1237.

475. On the 11th September we submitted for the orders of the Right Honorable the Governor in Council the following extract from our Proceedings, under date the 1st of that month, on the settlement of Southern Division of Arcot for Fusly 1237, as detailed in the Principal Collector's report dated 28th June 1828.

To the Chief Secy. to Govt. In Dy. Cons., 15th Sept. 1828. Proceedings. In Cons., 1st Sept. 1828. In Cons., 1st Sept. 1828.

476. In explaining the occurrences connected with the settlement of the previous Fusly, the Principal Collector stated that the district under his charge had sustained great damage from a severe storm which occurred in May of that year, and the effect of which he described as deeply injurious to the inhabitants. In many villages he remarked "the little grain that remained in store, their "cattle, houses, in short all the property of the inhabitants, was swept away." The Board apprehend that it is to this communication the Principal Collector alludes in the report now more immediately under consideration, when he says they are aware of the severe losses attending the inundation in May 1827. The season indeed appears from this statement to have been throughout extremely unfavorable to the cultivators, the storm having occurred at a period when they should have commenced their dry cultivation, and the subsequent rains having been late. Sickness * also is stated to have prevailed to a great extent, and to have carried off a great number of the inhabitants. As might be expected under such circumstances, the quantity of land under the plough was much less than in the preceding year. The decrease in dry land was 25,903 [illegible] assessed at Rupees 1,26,710, and in wet land 10,531 cawnies assessed at Rupees 1,[illegible] and other particulars of the settlement are shewn in the following statement.

From the Pl. Collr, dated 25th Aug. In Cons., 29th Oct. 1827. Para. 11.

Para. 5.

* Para. 16.

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Abstract of the Settlement of South Arcot in Fusly 1237.

	Fusly 1236.		Fusly 1237.		Comparison.					
					Increase.		Decrease.			
	Extent of Land.	Amount of Assessment.	Extent of Land.	Amount of Assessment.	In Land.	In amount of Assessment.	In Land.	In amount of Assessment.		
1	2	3	4	5	6	7	8	9		
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		
Dry land	2,67,354	10,65,494 4 5	2,41,451	9,38,784 2 2	...	...	25,903	1,26,710 2 6		
Wet land	1,07,639	11,26,778 15 11	97,207	9,80,313 15 5	...	...	10,531	1,46,465 0 3		
Garden land	1,986	39,076 0 7	1,973	36,656 11 10	...	...	13	1,419 4 9		
Ready money collections	3,77,080	22,30,349 4 11	3,40,632	19,55,754 13 5	...	797 7 3	36,447	2,74,594 7 6		
	...	17,849 2 2	...	18,646 9 5	...	...	15½	...		
Total...	...	22,48,198 7 1	...	19,74,401 6 10	...	...	...	2,73,797 0 8		
Deduct Chillara Devastanums and Village Sibbendy, &c.	...	1,97,586 10 6	...	1,77,143 13 5	...	...	...	20,442 13 1		
Remain	...	20,50,611 12 7	...	17,97,257 9 5	...	...	...	2,53,354 3 2		
Mootahs permanently settled	...	31,358 5 1	...	31,358 5 1	...	...	...	...		
Land on favorable rent	...	2,431 0 6	...	2,431 0 6	...	...	...	...		
Fruit trees	...	428 10 3	...	306 8 0	...	...	...	122 1 3		
Quit-rent	...	996 15 3	...	997 0 9	...	0 1 6	...	...		
Land held under grants	...	906 6 0	...	887 11 16	...	...	...	18 10 2		
Polligar's Peishcush	...	1,445 8 0	...	1,445 8 0	...	...	...	...		
Shotrums, &c.	...	17,644 15 6	...	17,644 15 0	...	...	...	...		
Pulpatadu	...	1,281 11 11	...	1,300 1 10	...	18 5 11	...	...		
Sundry Items.	...	56,493 8 6	...	56,371 3 6	...	...	...	122 5 0		
Total...	...	21,07,105 5 1	...	18,53,628 12 11	...	...	...	2,53,476 8 2		
Deduct Jaurse, Devastanum and Cavil ...	...	11,201 13 0	...	8,808 4 7	...	...	...	2,393 8 5		
Net amount of Settlement...	...	20,95,903 8 1	...	18,44,820 8 4	...	...	...	2,51,082 15 9		
Total land under cultivation.										
Remain. Deduct.										
Sundry Items.										

477. Looking only to this statement, the defalcation in the revenues of Fusly 1237 would appear to be Rupees 2,51,082, but it is to be considered that this is the result of a comparison between a very favorable year and one when the rains were timely and abundant, and the cultivation greater than at any previous period.

478. In his observations regarding the reason of this decrease, the Principal Collector appears to suppose that it is in great measure to be attributed to the low price of produce and the difficulty which the ryots experienced in finding purchasers for the stock already on their hands, but the Board are inclined to think that the true cause is to be found in the untoward nature of the season. There could have been few ryots who retained in store the produce of the previous year after paying the dues of the Circar under prices so unfavorable, and in a calamitous season such as that of 1237 would appear to have been, it seems, natural to suppose that the inhabitants would look for a return of a better market for their grain.

Paras. 5 and 6.
Para. 56.

479. There was, however, another cause to which the comparative lowness of the settlement is in part owing, namely, the alteration made by the Collector in the assessment heretofore in operation. In order to explain this point it may be proper here to repeat, what has frequently been noticed by the Board on former occasions, and recently in their proceedings on the settlement of Fusly 1236, that the assessment fixed upon the lands by Mr. Ravenshaw was practically applied by him only in 7 of the 14 taluqs composing this district. In them it has continued to be the standard of the Government demand to this day, but the assessment of the remaining taluqs never having been examined and revised, the revenues thereof have therefore been levied with reference to the rates previously existing.

480. The task of completing what Mr. Ravenshaw had commenced by finally revising the survey rates of the taluqs last alluded to, devolved on the present Principal Collector. It was the wish of the Board that no alteration should be made in practice until his accounts should have undergone examination and discussion in their office, but it appears that they have to a great extent been put into operation in the settlement under review, and hence the observation in the 3rd para. of Mr. Cunliffe's letter that the diminution in the revenue is partly to be ascribed to "the accounts of the five taluqs which had "heretofore been made up according to the Pymash or survey having been this Fusly made out "from the assessment already furnished to the Board." The amount of the decrease here alluded to appears from the concluding part of para. 11 to be Rupees 59,929. The taluqs wherein the new rates were in force, were Virdachellum, Ellasavasore, Cullacoorchy, Triculloor, Trinomallee and Chaitput.

Para. 3.

Para. 11.
This taluq was settled according to the new rates in Fusly 1236 also.

481. The Board have been particular in noticing the means of these taluqs, lest it should be supposed that the opposition evinced by the inhabitants of the 31 villages of Chellumbrum mentioned in the 9th para. of the Principal Collector's letter, had originated in the endeavour of the Principal Collector to subject them to the new assessment. The Board find by communication with the Nail, Sheristadar, who is at present at the Presidency, that they had no such plea for their contumacy, that no attempt whatever was made to form a settlement upon the new rates, that the terms proposed to them were precisely the same in principle as those which had been usual in former years, namely, payment for the land occupied by them according to the old established assessment, and that their object is to force the Principal Collector to make a greater reduction than he thinks is necessary or right in the rate which he proposes hereafter to establish.

482. With this view they refused to take out Puttahs, or to pay the assessment of the lands, the produce of which they had carried off, and the Principal Collector was in consequence induced to attach the remainder of their crops, whether raised on Circar or Inam land; but even this precaution was in part frustrated by their grazing their cattle in the fields.

Para. 9.

483. It is always a source of much regret to the Board were harsh measures are found necessary to the realization of the revenue, but on the present occasion there appears to have been no alternative, and under the circumstances of the case, as here stated, they are of opinion that the Principal Collector did right in distraining the produce and appropriating it to the payment of the Circar dues. The Board trust that the experience of the last year will bring these people to a sense of what they owe to themselves and to the Government; meanwhile it will be proper that the Principal Collector should ascertain whether there are any grounds for the claim they advanced to a further abatement in the new rates which he proposes hereafter to establish, and give them the benefit of any favorable circumstance which his enquiries may elicit; but if further investigation should satisfy him that their resistance has no just foundation, it will be his duty, all conciliatory means failing, to put down factious opposition by resorting, as in the present instance, to sequestration and distraint.

484. It is proper here to observe that the accounts transmitted by the Principal Collector in illustration of the principle followed by him in finally determining the rates of assessment in those taluqs where the work was not completed by Mr. Ravenshaw, are now under examination and will form the subject of a separate proceeding.

485. The Board are well pleased to remark that the kistbundy introduced under their instructions continues to work well in practice, and that some progress has been made in assessing the lands taken by the ryots from the waste (termed in this district Poramboke) according to their actual value relatively with the cultivated lands of the same description in the neighbourhood, instead of taxing them, as heretofore, at the average rate of the villages.

Para. 17.

Para. 13.

486. The amount of current revenue collected up to the end of June was Rupees 17,28,720, leaving an outstanding balance of Rupees 96,100, which the Principal Collector expected to realize within the month of July. By a letter from the Principal Collector, dated 27th August, received this day, it appears that the amount now standing as a balance in account is only Rupees 8,042-6-8, "the "greater part of which will be written off so soon as the yearly accounts in the Treasury have "been compared with those in the taluqs, it being composed chiefly of "quit-rents which, "although entered in the accounts of the taluqs, are paid into the Treasury at the Huzoor."

30th Aug. In Cons., 1st Sept. 1828.

487. The Principal Collector states that the repairs to the tanks and water-courses were in a state of forwardness and would be completed before the monsoon.

488. The Board are much gratified to observe the testimony borne by the Principal Collector to the assistance afforded to him by he Sub-Collector Mr. Davis, the Head Assistant Mr. Morris, and the 2nd Assistant Mr. Arbuthnot. Mr. Davis settled five taluqs, and has reported his proceedings in a letter to the Principal Collector, which does him credit.

489. In future the Sournadayum, as it is termed by the Collector in his letter, or Moturpha, as it is called, in the accounts should be incorporated with the other items of extra revenue.

490. The Principal Collector will be pleased to furnish a detailed Jummahbundy statement in English corresponding with the Mahratta form.

491. With reference to the foregoing proceedings on the settlement of the Southern Division of Arcot for Fusly 1237, it was observed in a letter from the Secretary to Government, under date the 24th October last, that it appeared that the settlement amounted to Rupees 18,44,820-8-4, being less by Rupees 2,51,082 than that of Fusly 1236, which was, however, a remarkably favourable season. That it was shewn by the Principal Collector that the settlement under review fell short of the average of the six Fusly years, from 1231 to 1236 inclusive only in the sum of Rupees 41,605-3-2.

From the Secy. to Govt., in Cons., 30th Oct. 1828.

492. That it was stated that the season had been unfavorable to the cultivators, a destructive storm having occurred at the time when they should have commenced their dry cultivation, and the subsequent rains having been late, and also that sickness had been very prevalent and carried off a great number of the inhabitants of the district.

493. That to these causes principally we ascribed the diminution of cultivation and of revenue, in comparison with the preceding year. That the Principal Collector ascribed it chiefly to a different cause, the low price of grain. That "the great deficiency," he stated, "in the cultivation "during the current Fusly must be laid to the charge of the large stock of grain on hand in "this as well as the neighbouring districts. The cultivation in the last Fusly had exceeded that "of any previous year, and when the cultivator could not find a ready market for the produce "then in hand, it was not to be expected that he would again cultivate to an equal extent. He "found it difficult to dispose of his produce at 7 and even 8 cullums per Pagoda, whilst the "commutation price of the assessment was 5 cullums."

494. It was remarked that the Principal Collector certainly had not here described correctly the mode in which low prices may have caused a diminution of cultivation, and that our remark was probably just that there could be few ryots who retained in store the produce of the preceding year, after paying the dues of Government under the disadvantage of such low prices. But the circumstance of a ryot's having a quantity of grain already in his possession is not, it was said, necessary in order to his being influenced to contract his cultivation on account of the low price of produce. It is indeed a circumstance it was continued which cannot at all affect the question what extent of land it is for his interest to cultivate, for he knows it to be impossible that his producing a little more or a little less gain should have the slightest perceptible effect on the market price. There is, no doubt, however, the letter said, that any considerable and lasting fall in the price of agricultural produce tends to occasion a contraction of cultivation, and the Right Honorable the Governor in Council, we were told, was inclined to think that the Principal Collector might be right in ascribing in a great measure to this cause, the diminished extent of the land cultivated during the last Fusly year in the Southern Division of Arcot. It was observed that the question was one of great importance, for, if the Principal Collector's opinion were correct, and if the ordinary price of grain were likely to be in future considerably lower than that upon the assumption of which the assesment was determined, a fact which there seemed to be ground to apprehend from its lowness even during the last season, when the crops, it was understood, were not generally very abundant, it would seem to follow that the rates of assessment required to be reduced, in order to prevent them from operating to the repression of industry, and to the detriment of agriculture, and of the public resources. The Right Honorable the Governor in Council therefore desired that we would give our best consideration to the subject.

495. It was remarked that a third cause was stated as having contributed to the decrease of revenue in Fusly 1237. That this was the introduction of new rates of assessment in five out of the fourteen taluqs composing the district. That the amount of the decrease from this cause was stated to be Rupees 59,929.

496. The Right Honorable the Governor in Council was of opinion, that, as was intended by us in this instance, no new assessment should be brought into operation until we should have sanctioned it after due examination and inquiry. But it was not doubted, we were told, that the Principal Collector had good grounds for making the abatement which the change involved, and if the measure had been judiciously executed there seemed reason to think probable, that a part at least of the diminution of revenue apparently caused by it would, under the higher rates of assessment which before prevailed, have been occasioned by a still greater contraction of cultivation than that which actually took place.

497. The subject of the 6th and two next following paragraphs of our Proceedings was, it was said, of a painful as well as of a difficult nature. It was remarked that circumstances might render it necessary to adopt severe measures, towards a body of ryots, but that such an occurrence must always be a matter of regret to the Right Honorable the Governor in Council, and that his concern could not fail to be increased, if there should appear to be any room to doubt that the severity was indispensable. That though the Governor in Council was unwilling to think that an officer whose general conduct towards the people is so mild and humane, as that of Mr. Cunliffe was known to be, would take any harsh steps without necessity, yet the proof that was afforded of such necessity in the case of the thirty-one villages of Chellumbrum, whose crops were attached, "whether raised on Circar or Inam lands," was not so convincing as could have been desired. That it was difficult to believe that their conduct, in refusing to take out puttahs or to pay the assessment could have proceeded entirely, if indeed in any degree, from the motive assigned by the Principal Collector, a wish to force him to make a greater reduction than he thought necessary or right in the new rates which he proposed afterwards to establish. That the terms proposed to them, it was stated, were "the same in principle as those which had had been usual in "former years, namely, payment for the land occupied by them according to the old established "assessment." But it was added if they found, that with the current prices of grain, the terms of that assessment were too high to allow them to cultivate with a reasonable profit, it was natural that they should object to a settlement founded on those terms, even though they had no ulterior object in their opposition. It was remarked that their knowledge of the Principal Collector's intention to revise and reduce the assessment seemed to have been more likely to allay that opposition, than to originate or influence it. That they might, however, possibly have been influenced by a belief, that their lands not only were then too highly assessed, but would be so even after the reductions proposed by the Collector, and that this consideration, while it could not weaken whatever claim they had to be treated with leniency and indulgence, afforded an additional reason to follow the most careful and cautious course of proceeding in the establishment of new rates of assessment.

Vide paras. 481 of this Report to 483.

498. The Right Honorable the Governor in Council had observed with satisfaction, we were told, that only so inconsiderable a balance as that stated in the 11th para. of our Proceedings, remained uncollected at the end of August on account of the settlement under review.

Vide para. 486 of this Report.

499. In conclusion we were informed that the Right Honorable the Governor in Council had received with pleasure the testimony borne by the Principal Collector to the assistance which he had obtained from the Sub-Collector Mr. Davis, the Head Assistant Mr. Morris, and the 2nd Assistant Mr. Arbuthnot.

500. Copy of the foregoing letter was communicated to the Sub-Collector in charge of Southern Division of Arcot on the 30th October.

Relative to the Pension of the late Jaghiredar of Mailcherry.

To the Chief Secy. to Govt., in Cons., 25th Feby. 1828.
From the Pl. Colr., 19th, in Cons., 25th May 1827.
To do. 28th, in Cons., 28th do
From do. 31st July, in Cons., 13th Aug.
To do. 30th, in Cons., 30th do
From do. 5th, in Cons., 10th, Dec.

501. On the 25th February 1828 we laid before the Right Honorable the Governor in Council the correspondence noted in the margin, with the Principal Collector in the Southern Division of Arcot relative to the pension which had been granted for the support of the late Jaghiredar of Mailcherry in that district.

To the Chief Secy., 17th, in Cons., 17th Dec. 1818.
From the Secy. to Govt., 19th, in Cons., 28th Jany. 1819.

502. When the Jaghires of Mailcherry and Jingee reverted to Government on the demise of the late Jaghiredar who held them on a life tenure, a pension of 500 Pagodas per annum was granted for the maintenance of the family left by him, who were represented to be in distressed circumstances, which pension had since been drawn by the person ostensibly its head. We recalled to the recollection of Government that our application had been made for the restoration of the Jaghire itself by a person named Naval-Nathsing, which was rejected in the month of June 1826. This person, we stated, shortly afterwards presented a petition to the Board, which gave rise to the correspondence then submitted. In that petition he laid claim as lineal descendant of the Jaghiredar and head of the family to the pension allowed for its support, and stated that the individual who had hitherto been considered as its representative was of spurious birth, and that the pretended adoption, by virtue of which he had assumed to himself the management of the family, was a fiction which had been contrived by him with the connivance of some of the other members of the family.

From the Secy. to Govt., 21st, in Cons., 27th April 1826.
To the Chief Secy., 1st, in Cons., 10th June. do
From, the Secy. to Govt., 9th, in Cons., 15th June do.

503. The Principal Collector instituted a minute inquiry into the merits of this case, from which it appeared that the petitioner was, as he averred, a lineal descendant of the original family, though not directly derived from this particular branch of it. It appeared that he was sent for from Hindustan by the late Jaghiredar with the view of his succeeding to the estate, but that the petitioner did not arrive till sometime after his death. From a consideration of the documents enclosed in the Principal Collector's letter of the 19th May and 31st July, we were satisfied that in the alleged adoption by the late Jaghiredar of Kysor-Nath Sing, who had hitherto drawn the pension, an imposition had been practised upon Government in which the Jaghiredar's widow, who is also since dead, seems to have acquiesced under the idea that a failure of the male line might be prejudicial to her interests. The whole of the evidence taken tended to this result, and the fact of the funeral ceremonies both of the Jaghiredar and of his wife having been performed by another person when Kysor-Nath Sing was at hand, appeared to be quite conclusive. We were of opinion that by the fraud which he committed, Kysor-Nath Sing rendered himself unworthy of any consideration which might have been due to him as a dependent of the late Jaghiredar, and forfeited all claim to the bounty of Government.

504. We did not, however, think that the petitioner, though he might be next of kin to the late Jaghiredar, had any good title to participate in this pension. We apprehended that in granting the allowance for the support of the family, it was intended that it should be confined to those members of it who had hitherto been maintained by the Jaghiredar, and that it should be reduced when circumstances might admit of so doing. New claims on it seem therefore to be inadmissible. It appeared also that a collateral branch of the family, of which the petitioner is an immediate member, were in the enjoyment of a separate jaghire in another part of the country, where he had hitherto resided and been maintained.

505. From the list contained in Mr. Cunliffe's letter dated the 5th December, it appeared that the number of persons who originally participated in the pension in question had been reduced by death and other causes, but the whole of the allowance did not appear to be more than

sufficient for the comfortable maintenance of the survivors. We therefore recommend that it should be continued in full to the five persons said to be related to the late Jaghiredar, whose names were entered in the list with the proviso that one-fifth of it should lapse to Government on the death of each individual sharer.

506. In the event of the Right Honorable the Governor in Council acceding to this arrangement, we recommended that the distribution of the allowance should be confided to such member of the family as might appear on inquiry by the Principal Collector to be most worthy of the trust.

From the Secy. to Govt., in Cons., 5th June 1828.

507. In reply to the above (May 30th), the Right Honorable the Governor in Council was pleased to resolve that Kysor-Nath Sing should no longer participate in the pension granted for the support of the family of the late Jaghiredar of Mailcherry, and that the allowance should be continued for the support of the five persons said to be related to the late Jaghiredar, whose names are entered in the list which accompanied the Principal Collector's letter to our address of the 5th December 1827, with the proviso that one-fifth of it should lapse to Government on the death of each individual sharer.

508. Copy of the above correspondence was communicated to the Principal Collector on the 5th June.

SALEM.

Settlement of the Land Revenue of the Salem District for Fusly 1236.

To the Chief Secy. to Govt., in Dy. Cons., 17th April 1828.
Proceedings, in Cons., 10th April 1828.
In Cons., 15th Oct. 1827.

509. On the 14th April we submitted for the orders of the Right Honorable the Governor in Council the following extract from our Proceedings, under date the 10th of that month, on the settlement of the Zillah of Salem for Fusly 1236, as detailed in the Collector's report, dated 28th August 1827.

510. The result of the settlement gave a net increase of Rupees 5,673-8-11 above the revenue of the preceding year, as shewn in the following Comparative Abstract taken from the Collector's report.

	Fusly 1235.			Fusly 1236.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Nunjah or wet land	3,58,877	10	5	352,930	13	2	...	...	...	5,946	13	3
Poonjah or dry land	7,46,001	11	2	7,56,829	0	8	10,827	5	6	...	...	...
Bagayet or garden land	57,420	1	3	57,723	10	2	303	8	11	...	...	...
Tax on trees	36,347	6	11	35,531	15	8	...	...	...	815	7	3
Jodigy	35,881	7	11	35,884	10	1	3	2	2	...	...	...
Hill Revenue	27,373	3	3	29,398	5	6	2,025	2	3	...	...	...
Total	12,61,901	8	11	12,68,298	7	3	13,159	2	10	6,762	4	6
Deduct.												
Remission to Brahmin's Village, Sibbendy and Agraharams	93,518	11	8	94,301	0	10	782	5	2	...	...	...
Total	11,68,382	13	3	11,73,997	6	5	12,376	13	8	6,762	4	6
Jaurce Mootahs	6,07,197	11	2	6,07,197	11	2	...	...	...	...	...	...
Bangaloor, Ankasagherry and Soobagherry Polliums.	19,941	4	1	19,941	4	1	...	...	...	...	...	...
Gadigavel lands	3,469	9	2	3,528	8	11	58	15	9	...	...	...
Jodigee or lands granted on favorable tenure	20	...	...	20	...	...	...	...	...	...	...	...
Total	17,99,011	5	8	18,04,684	14	7	12,435	13	5	6,762	4	6
							Deduct Increase			6,762	4	6
							Net Increase			5,673	8	11

511. The season was not so favorable as in the preceding Fusly. The supply of water is stated to have been "exceedingly deficient," except in the taluqs of Salem and Woomaloor, and the four taluqs of the Bramahl, and though the quantity of rain that fell in these was as much as usual, it came at a period in general A unfavorable to the crops. net increase under these circumstances is satisfactory, although of small amount. The sum shewn above is the difference between a gross increase of Rupees 20,918-5-8 and a gross decrease of Rupees 15,244-12-9.

Para. 3.

Cols. 5 & 6, Statement No. 8.

512. In examining the accounts of the settlement of this year, the Board are again embarrassed, as they have been on former occasions, by the discrepancies which appear in them. The abstract entered above appears to have been taken from the Statement No. 2, with which at least it agrees. But the Collector's explanations of increase and decrease under the several heads of revenue refer to accounts which do not correspond with them except in the net result.

Nos. 9 & 10.

513. The following Comparative Abstract exhibits the particulars of increase and decrease to which the Collector's explanations apply.

	Fusly 1235.			Fusly 1236.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Punjah	7,49,410	3	0	7,60,324	4	9	10,914	1	9	...	...	...
Nunjah	3,58,884	9	7	3,52,944	14	2	...	...	...	5,939	11	5
Bagayet	57,478	8	10	57,793	2	2	319	9	4	...	...	...
Tax on trees	36,527	15	5	35,664	2	6	...	...	...	863	12	11
Jodigy	35,881	7	11	35,884	10	1	3	2	2	...	...	...
Hill Revenue	27,373	3	3	29,398	5	6	2,025	2	3	...	...	...
Total...	126,5,556	0	0	12,72,014	7	2	6,458	7	2	...	...	...
Deduct remission to privileged castes, allowances to Agraharams and Village Sibbendy	93,703	9	7	94,488	7	10	784	14	3	...	...	...
Remainder...	11,71,852	6	5	11,77,525	15	4	5,673	8	11	...	...	...

514. The difference seems to arise from the Gadigavil lands being included without distinction with the other lands under the immediate management of the officers of Government in this statement and the accounts from which it is abstracted, whereas in the former statement they are exhibited separately. In future the Collector will take care to make the accounts exactly correspond.

515. From the accounts to which the Collector refers, it appears that there was an increase of Rupees 10,914-1-9 in the settlement of the Poonjah lands, the extent of land included in the settlement being greater than in the preceding year by acres 17,353-14. In the extent of land cultivated at the full assessment, the Collector observes there was a gross increase of acres 41,709-10, yielding a revenue of Rupees 56,802-13-7 and a gross decrease of acres 38,829-9¼ assessed at Rupees 58,118-6-3. The increase includes 18,299-14½ acres of cowle land arrived at the full assessment on the expiration of the cowle, the additional revenue gained thereby being Rupees 7,883-1-11. The extent of land newly taken into cultivation at the full assessment was only 21,452-4 acres* assessed at Rupees 26,331-6-0, whereas the extend of land thrown up was 36,431-7¾ acres assessed at Rupees 54,129-14-0,† there being an excess in the extent of land thrown up of 14,979-3¾ and a loss of revenue in consequence to the amount of Rupees 27,798-8-0. On the other hand the large extent of 36,127 acres‡ was newly taken on cowle, rated at Rupees 52,440-9-1, but actually yielding a revenue of only Rupees 17,051-4-4.

Ryotwar Settlement Poonjah. Cols. 2 & 3, Statement No. 10.

Para. 8.

Full assessment	27,634 9 10
Cowle do.	19,751 7 11
Increase upon cowle to complete the full assessment	7,883 1 11

*No. 1, Cols. 3 & 4, Statement No. 9.

†No. 1, Cols. 26 &, 27 Statement No. 9.

Acres.	Rs.
36,431 7¾ ...	...54,129 14
21,452 4 ...	...26,331 6
14,979 3¾ ...	...27,798 8

‡No. 1, Cols. 7, 8, 9, Statement No. 9.

516. The additional revenue arising from the new cultivation on cowle and from the progressive augmentation of the assessment on the old cowle lands;* together with the revenue derived from the lands newly taken at the full assessment, being more than sufficient to make up the loss from the relinquishment of the old lands bearing the full assessment, the result of the Poonjah settlement was the increase above stated.

* Rupees 18,179-6-11, No. 7, Col. 9, Statement No. 9.

517. In the settlement of the Nunjah lands there was an increase in land of acres 2,611-3½*a* including land newly taken on cowle and land reserved for pasture and in money of Rupees 13,492-12-9*b*, and a decrease of acres 3,816-1*c* and Rupees 25,722-5-10, the difference being Rupees 12,229-9-1. Against this there is to be set off an increase of revenue from cowle lands arrived at the full assessment, and the progressive augmentation of the assessment on lands still under cowle, and again by the transfer of lands from other classes to that of Nunjah, by which the deficiency under this head is reduced to Rupees 5,939-11-5.

a No. 33, Col. 15, Statement No. 9.

b No. 33, Col. 17.
c No. 33, Col. 38.
d No. 33, Col. 40.

25,722	5	10
13,492	12	9
12,229	9	1
6,289	13	8
5,939	11	5

518. The small increase in the settlement of the garden lands requires no particular notice.

Rupees 319-9-4.

519. On the whole it appears that acres 45,535-13¾, which before yielding a revenue of Rupees 86,363-15-1, were relinquished in Fusly 1236, and that acres 61,946-4¾ were newly occupied, from which was derived a revenue of Rupees 59,333-13-8, the extent of land being acres 16,410-8 more, and the amount of revenue Rupees 27,030-1-5 less. The whole extent of land taken on cowle in Fusly 1236 was acres 37,090-7¼, yielding a revenue for the present of Rupees 19,731-7-3, but leviable ultimately to an assessment of Rupees 59,063-12. On the other hand the full teerwa land relinquished was acres 40,514-¾ assessed at Rupees 81,380-2-4. The Collector states that the relinquishment of so much lands bearing the full assessment was entirely owing to the unfavorable nature of the season, and is not to be attributed in any degree to the operation of the cowle for the cultivation of waste, which has been considered calculated to interfere prejudicially with the cultivation of the regularly assessed land. Not knowing the grounds upon which the Collector makes this assertion, and observing that the extent of Poonjah land newly taken on cowle is almost precisely the same as that relinquished, the Board cannot rest satisfied with it, and as the point is very important, they think it proper to call for further information on the subject. What they desire to know is whether any, and if any, how many of those ryots who relinquished in the last Fusly lands which they had before cultivated at the full assessment took new lands on cowle, and the extent of the old land relinquished and of the new land taken by them. The Collector will be pleased to furnish a statement containing this information.

Col. 8, Statement No. 10.
Col. 9, Statement No. 10.
Col. 8, Do.
Col. 9, Do.
Col. 8, Do.
Col. 9, Do.
No. 65, Col. 8, Statement No. 9.
Col. 8, Statement No. 10.
Col. 9, Do.
Para. 22.

520. In para. 20 of the Collector's report there is entered an abstract statement of waste lands included in the Jummahbundy, of which there is no trace whatever in the accounts, the whole of the land exhibited therein being entered as cultivated. In para. 23 the following is offered as an explanation of this circumstance. "Agreeably to the rules laid down in the Cowlenamah and "Jummahbundy Hookumnamah, the above lands are included in the general statement under the "head of land cultivated; although in *that* statment they are not particularly brought to notice, the "above extract from *it* is therefore submitted for the information of your Board." The Board

confess their inability to understand this explanation. It would appear that the statement in para. 20 was extracted from the general statement, but that is impossible since the waste lands are not distinctly brought to notice therein. The Collector will explain further from what account the extract was taken, and will submit a statement of the particulars by taluqs. The Collector will also point out particularly the rules to which he refers. The Board have repeatedly ordered the Collector so to arrange his accounts as to exhibit distinctly the particulars of lands uncultivated which may for special reasons be included in the settlement. They animadverted strongly on his omission to do so when he reported on the settlement of Fusly 1235, and they can only consider his neglect of their reiterated orders in this respect on the present occasion as evincing a deliberate purpose of disobedience. The general Jummahbundy statement should show distinctly the whole land agreed to be cultivated, the land actually cultivated, the land not cultivated but included in the settlement, and the land uncultivated and therefore excluded from the settlement.

Para. 15. Proceedings, in Cons., 15th Feb. 1827.

521. Temporary transfers of the nature described by the Collector in para. 21 are necessary occasionally, and must be made at the discretion of the local authorities according to the nature of the season and other circumstances; the original survey, classification and assessment should however invariably be shown, and then the increase and decrease under the proper heads. But it was not changes of this description that the Board had in contemplation in the order alluded to by the Collector, but arrangements for altering *permanently* the classification and assessment of land with a view to equalization such changes the Collector was prohibited making without sanction, and the Board repeat the prohibition.

522. The mode in which the Ryotwar settlement was conducted, as stated in paras. 4 and 5, appears to have been proper. The Board have no doubt that the backwardness of the ryots arose entirely from their being unaccustomed to an individual settlement under the system which has heretofore prevailed. The other reasons assigned for it by the Collector probably have not occurred to the ryots. They have a great security in knowing the rates of assessment on their lands, but the business of the annual settlement is not to adjust the rates of assessment but to ascertain what extent of land is liable to assessment, what amount of revenue is due from each individual ryot according to the extent of his cultivation, what changes have taken place in the occupation of lands, what old lands have been thrown up, what new lands taken, what transfers are necessary of the description mentioned in para. 21, &c., &c. In all this the ryots have the greatest interest, and unless the settlement is made with them individually and carefully explained to them personally, the Board are persuaded that injustice must often be done to them, and this notwithstanding there may be no complaint for the ryots may submit in ignorance of the wrong, or from despair of redress where no opportunity is offered to make known their grievance. If the mode of settlement peremptorily ordered by Government be pursued in the spirit intended, the advantages of it will soon be perceived by the ryots, and they will take care that they reap its benefit, but it is not likely that they will see any good in it unless it is made manifest to them by the zeal of the officers who are entrusted with the revenue administration.

523. In the number of Mootahs under a permanent settlement there was an increase of one in Fusly 1236 owing to the division of Rakaputty. The amount of revenue continued the same.

524. The Board are happy to observe that the Collector considers the condition of the ryots in the Mootahs to have improved of late. This improvement he thinks is to be attributed in a great measure to the operation of Regulation V of 1822, by which the ryots were rendered more independent of the proprietors than formerly, and more secure in their own rights.

525. The balance of current land revenue at the close of the Fusly was Rupees 1,43,984, of which Rupees 82,918 had been collected up to 31st January, the balance then being Rupees 61,066, of which Rupees 61,261-13-7 were on account of the Aumany settlement.

526. The report of the Sub-Collector Mr. Crawley is satisfactory and evinces a commendable zeal on the part of that gentleman. The Board concur generally in the observations of the Collector on the subject discussed in it. With respect to the Nunjah lands mentioned in para. 27, the Board think that where they have improved by the enlargement and repair of tanks at the expense of the Circar, and are in consequence capable of bearing a higher assessment than was imposed on them at the survey, the assessment should be revised. The best way will be to require the inhabitants to propose an additional assessment in proportion to the benefit they have derived from the improvement, and to submit their proposal to the revision of a Punchayet consisting of inhabitants of the neighbouring villages. In future a conditional agreement to pay an additional assessment should be taken from the ryots before any money is laid out in the improvement of small tanks. Lands cultivated by irrigation from tanks of this description which were waste and therefore not assessed at the general survey, will of course be included in the survey now in progress.

527. The Board are happy to observe the Collector's acknowledgments of the great assistance he has received from Mr. Crawley and the testimony borne by him to his unwearied attention and diligence in business.

528. On 7th November we received a reply from Government to our Secretary's letter of the 14th of April 1828, by which we were informed that the Right Honorable the Governor in Council entirely approved of our proceedings on the reports of the Collector and the Sub-Collector; but that he had observed with much regret, that the Collector, by his neglect of our reiterated orders regarding the mode in which his accounts should be framed, had offered so much reason to consider his conduct as proceeding from a deliberate purpose of disobedience. We were desired to signify to Mr. Cockburn the strong displeasure of the Government on account of this breach of his duty, and to warn him of the serious consequences that must ensue to him, should he again give occasion for a repetition of the same complaint from his superiors.

From the Secy. to Govt., in Cons., 17th Nov. 1828.

529. We were informed that the statement given in the 14th para. of our proceedings, of the proper nature and objects of annual settlements under the Ryotwar system, had attracted the particular attention of the Right Honorable the Governor in Council and appeared to him to be perfectly correct. He concurred with us in thinking, that if "the mode of settlement peremptorily ordered by Government be pursued in "the spirit intended, the advantages of it will soon be perceived by the ryots, but that it is not "likely that they will see any good in it, unless it is made manifest to them by the zeal of the "officers who are entrusted with the revenue administration."

Vide para. 522 of this Report.

530. We were further informed that the Right Honorable the Governor in Council, while he was pleased with the attention to duty evinced by the report of the Sub-Collector Mr. Crawley, and with the favorable mention made of his services by the Collector concurred with us, both in general approbation of the Collector's remarks on the subjects discussed in that report, and in the observations which we had added; but that he entertained some doubt whether the Collector was correct in stating that, when the survey was made, the produce of tamarind and other trees was taken into account as a part of the produce of the field in which they grew, and a certain

proportion of the whole regarded as what the Government was entitled to. As a general rule, however, subject to exception only in such cases as involve important peculiar considerations, he thought it the best policy to allow the ryots, provided they paid the established assessment, to enjoy the produce of their lands, whatever it might consist of, free from the burthen of any additional demand, and from the molestation of any scrutiny into the sources of their profits.

531. In conclusion it was stated that the Right Honorable the Governor in Council had observed with satisfaction, that, notwithstanding the unfavorable nature of the season, the settlement under review had not fallen short of, but exceeded in net amount by, the sum of Rupees 5,673 that of the preceding Fusly year.

532. Copy of the foregoing letter was communicated to the Collector on the 17th November.

TANJORE.

Settlement of the Land Revenues of the Tanjore District for Fusly 1236.

To the Chief Secy. to Govt. In Dy. Cons., 5th, June 1828.

Proceedings.

In Cons., 29th May 1828.

In Cons., 1st Nov. 1827.

533. On the 2nd June we submitted for the information and orders of the Right Honorable the Governor in Council the following extract from our Proceedings, under date the 29th May, on the settlement of the land revenue of the Tanjore province for Fusly 1236 as detailed in the Principal Collector's report dated 14th October 1827.

From Government, 9th, in Cons., 13th Jan. 1827.

From the Pl. Collr. 22nd, in Cons., 26th Feby. 1827.

534. During the first half of the Fusly the province was under the management of Mr. Cotton, who resigned the office of Principal Collector in the month of January. Mr. Campbell took charge in February, the management having been conducted in the meantime by the Sub-Collector Mr. Sinclair.

535. The season, it is stated, was favorable until the month of May, when a storm occurred which did much damage and caused the loss of several lives and the destruction of many cattle. The crops were abundant, but the prices of grain unusually low.

536. The demand on account of land revenue was settled at Rupees 30,06,241 under the following heads:—

Description.	No.	Rs.	A.	P.
Money-rented Villages ...	4,203 ...	24,74,645	7	5
Grain-rented do	4 ...	21,456	15	6
Aumany	513 ...	2,47,059	7	11
Villages alienated on Shotrium tenure, &c.	934 ...	1,01,275	4	11
Resumed Cavil Villages and allowances	30 ...	1,61,803	13	8
		30,06,241	1	5

Money-rented villages, Statement C.

537. The money-rented villages are divided in the accounts of the Settlement into three classes, viz:

1st. Those settled below the standard Jummah in consequence of the fall of price.

2nd. Those settled at the standard Jummah.

3rd. Those which were seriously injured by drought and in consequence were relieved from the rent payable in ordinary years and settled at their actual produce.

Nunjee Settlement.

538. In the first class are entered 4,074 villages, the standard Nunjee revenue of which is Rupees 25,38,853 on an assumed Melwarum of cullums 52,77,202. In these villages the current selling price of grain having fallen on the average more than 20 per cent.* below the commutation price at which the assumed Melwarum was converted into money, it was necessary, according to the principles of the settlement, to allow a remission to the extent of the difference, after deducting 5 per cent. chargeable to the Meerassidars. The total amount of the difference in the valuation of the assumed Melwarum at the current price was Rupees 5,26,502; of this Rupees 1,26,992 was brought to account as the share of the loss to be borne by the Meerassidars, and the remainder Rupees 3,99,599 was remitted, the net settlement being Rupees 21,39,253.

* Para. 20¾.

539. In the 2nd class are entered 60 villages which were settled at the standard Jummah Rupees 18,917 without deduction.

540. In the 2nd class are entered 69 villages in which the extent of cultivated land by account is 1,028 velis assessed with a standard Melwarum of cullums 67,450 commuted for a money-rent of Rupees 31,832. The total extent cultivated in Fusly 1236 in consequence of drought, was reduced to 940 velis. In this case the Meerassidars, according to custom, were relieved from their engagements for the payment of the rent, and a settlement was made with them upon the actual produce, whereby the demand was reduced to Rupees 16,142.

541. The settlement of the wet lands in these villages thus amounted to Rupees 21,74,313. Adding to this, the Jummah of Poonjah or dry land Rupees 1,39,539, the Jummah of garden lands Rupees 61,644, and the Jummah of topes Rupees 49,147, the total settlement will be found to amount to Rupees 24,74,645.

Grain-rented villages.

542. The 4 grain-rented villages are assessed with a standard Melwarum on the wet lands of cullums 58,796 which was commuted at the current selling price for Rupees 21,207. Adding to this the Jummah for dry land, gardens and topos, the total settlement came to Rupees 21,456.

Aumany villages.

543. The standard Jummah of the wet lands which were settled under Aumany is Rupees 3,69,969 upon an extent of 10,813 velis. The extent actually cultivated in Fusly 1236 was velis 9,349. The Melwarum thereon was cullums 6,02,249, which, commuted at the current selling price, made the Jummah amount to Rupees 2,24,441. Deducting 5 per cent for Sibbondy charges, the net Jummah was Rupees 2,13,256. Adding thereto Rupees 19,936 for the Jummah of dry lands, Rupees 5,122 for garden, Rupees 6,227 for topes, or Rupees 2,515 for wet Poonjah or dry cultivation in the wet lands, the total settlement amounted to Rs. 2,47,059.

544. Compared with the revenue of the preceding year, there appears a decrease in the settlement of Fusly 1236 to the extent of Rupees 5,53,011, as shewn particularly in the following statement.

		Villages.	Fusly 1235.		Fusly 1236.		Gross Increase.		Gross Decrease.		Net Increase.		Net Decrease.		Or deducting Net Increase.	
			A.	P.	A.	P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1	Rented in both years	3,601	0	0	0	0	38,929	0 0	4,91,022	0 0	...	0 0	4,54,093	0 0	...	0 0
2	Do. but suffered from drought last year ...	397	0	0	0	0	88,705	0 0	64,603	0 0	25,101	0 0	...	...	...	...
3	Rented last but suffered from drought this year ...	33	0	0	0	0	170	0 0	10,278	0 0	...	0 0	10,107	0 0	...	...
4	Rented but suffered from do. in both years... ...	31	0	0	0	0	2,232	0 0	2,970	0 0	...	...	737	0 0	...	...
5	Aumany in last but rented this year	136	0	0	0	0	21,397	0 0	31,073	0 0	...	...	9,675	...	...	...
	Total money-rented Villages...	4,203	0	0	0	0	1,50,433	0 0	5,99,946	0 0	25,101	0 0	4,74,614	0 0	4,49,512	0 0
6	Grain-rented Villages	4	0	0	0	0	24	0 0	10,550	0 0	...	...	10,526	0 0	10,526	0 0
7	Aumany this but rented last year	25	0	0	0	0	613	0 0	2,900	0 0	...	...	2,287	0 0	...	...
8	Do. but rented and suffered from drought last year ...	6	0	0	0	0	119	0 0	636	0 0	...	...	516	0 0	...	...
		31														
9	Aumany in both years	482	0	0	0	0	21,289	0 0	92,046	0 0	...	...	70,757	0 0	...	...
	Total Aumany...	513	...	...	...	...	...	...	...	...	...	...	73,561	0 0	73,561	0 0
10	Total paying full revenue	4,720	0	0	0	0	1,72,482	0 0	7,06,082	0 0	...	...	5,33,599	0 0	5,33,599	0 0
11	Alienated in Shotrium tenure	610	0	0	0	0	84	0 0	191	0 0	...	...	96	0 0	96	0 0
12	Do. on a fixed money-rent	51	0	0	0	0	...	...	...	...	...	...	...	...	...	...
13	Do. on a Peishcash	261	0	0	0	0	...	...	2,241	0 0	...	...	2,241	0 0	2,241	0 0
14	Do. on a fixed grain rent...	17	0	0	0	0	205	0 0	416	0 0	...	...	211	0 0	211	0 0
15	Do. to the extent of the half of the Government revenue	5	0	0	0	0	7,199	0 0	24,062	0 0	...	...	16,863	0 0	16,863	0 0
		934	...	...	...	...	...	...	...	...	...	...	...	...	2,548	0 0
16	Resumed Cavilly...	30	0	0	0	0	1,79,971	0 0	7,32,983	0 0	25,101	0 0	5,53,011	0 0	5,53,011	0 0
	Grand Total...	5,684	0	0	0	0	1,61,803	0 0	24,062	0 0	7,199	0 0	16,863	0 0	16,863	0 0
			0	0	0	0	20,06,241	0 0	85,59,252	0 0	1,79,971	0 0	73,32,983	0 0	73,32,983	0 0
											25,101	0 0	5,53,011	0 0		

545. The decrease of Rupees 5,53,011 shewn above, it will be observed, is the net result after deducting a gross increase of Rupees 1,79,977½ from a gross net decrease of Rupees 7,32,988.

Villages paying a full revenue to Government.

546. In the villages paying a full revenue to Government there was a gross decrease of Rupees 7,06,082, and a gross increase of Rupees 1,72,482, leaving a net decrease of Rupees 5,33,599.

547. Of the gross decrease by far the greater part was caused by the fall in the price of grain. The amount of loss arising from this circumstance was Rupees 6,77,933, consisting of the following items, viz., the sum of Rupees 1,38,193, which was gained in the preceding year by the selling price being above 10 per cent. in excess of the standard commutation price, the difference in excess of that limit according to the principles of the settlement being carried to the profit of Government to compensate for its undertaking to bear all the loss arising from the fall of prices exceeding 5 per cent; 2nd, the sum of Rupees 1,40,139 being the amount of loss arising from the difference between the high current prices of Fusly 1235 and the low current prices of Fusly 1236 at which the Government share of the produce was commuted in the Aumany and grain-rented villages, and in some of the villages rented in Fusly 1236, which in the preceding year were settled on the Aumany principle at the current price, the rate thereof being higher than the standard assumed for the rent; and, 3rd, the sum of Rupees 3,99,599 remitted as noticed above on account of the reduction of the selling price to an extent greater than 5 per cent. below the standard rate of commutation.

Para. 5.

548. The remaining items of decrease are sufficiently explained in para. 17 of the Principal Collector's report.

549. The items composing the gross increase of Rupees 1,72,482 are also explained in para. 18. The increase is satisfactory, arising almost entirely from extended cultivation and increased produce.

550. Having given a general view of the difference between the settlement of Fusly 1236 and that of the preceding year in the villages paying a full revenue to Government, Mr. Campbell proceeds to give a more particular exposition of the details, which are very clearly and satisfactorily set forth, but do not appear to call for any particular remark.

Paras. 20 to 27.

551. In like manner he explains the items of increase and decrease in the revenue derived from the alienated villages. The principal item of decrease is a reduction of Rupees 2,241 in the revenue from the villages alienated at a fixed grain-rent commuted at the current price of the day, arising entirely from the reduction of price since Fusly 1235.

Para. 28.

552. In the resumed Cavilly villages there was a decrease of Rupees 24,063 from the same cause, which was partly made up by increased cultivation, the net decrease being Rupees 16,863.

Para. 29.

553. On the whole the settlement is as satisfactory as could have been expected under the circumstances of the year. The loss of revenue was unavoidable from the nature of the settlement which makes it in a great measure dependent on the price of grain. A very large profit was gained in two successive years when prices rose to an unusual height; a reduction was to be expected and has now occurred. The Board remark with satisfaction that the number of villages under Aumany was less by 105 than in the preceding year.

Aumany Villages rented in Fusly 1236.

Rented villages ...	... 136
Rented to Aumany	... 31
Difference...	105

554. The collections within the Fusly on account of current land revenue amounted to Rupees 28,94,319, the balance outstanding at the close being Rupees 1,11,921. This balance has been since reduced to Rupees 2,022.

Demand, Collection and Balance for March 1828.

555. The only respect, Mr. Campbell states, in which he disturbed the arrangements made by his predecessor for the settlement of the year, was in regard to villages affected by inundation or drought. It was the practice, when the crop from either of those causes became partially injured, if it fell short of the standard more than 20 per cent., to allow the Meerassidars the option of throwing up their lease for the year and paying to the Government a warum of 50 per cent. in the actual produce at the current price of the day, instead of 45 per cent. the rate at which the rent was fixed on a standard produce, commuted at a standard price. Mr. Campbell thought the practice wrong in principle, but from "an unwillingness to disturb his predecessor's arrangement in the middle of the Fusly at the "close of his rents, and the possibility of further experience and greater local information leading "to a change of the view in which the matter first presented itself to him," he allowed it to be "followed in Fusly 1236," but "with this proviso, that no village should thus be temporarily "taken under Aumany on account of inundation or drought, unless the produce of it belonged to "the inferior Meerassidars fell 30, or to the greater landholders 50, per cent. below the rent "standard." It would certainly be a better principle to grant a special remission for a partial injury according to the extent of that injury if it could be ascertained, or to use Mr. Campbell's instance, if the crop on 6 velis of lands be destroyed, to remit the demand for that extent of lands instead of annulling temporarily the rent on the entire village of perhaps 30 velis and taking the whole under Aumany; but the difficulty is to ascertain the proportion of the produce of the 6 velis in question to the produce of the whole village in the standard on which the rent was fixed. It would not do to make a remission on the average, for the land might be of a quality either better or worse than the average; in the one case it would be against the interest of the Circar, in the other against the interest of the Meerassidar, and it is admitted that there are no public accounts which can be depended upon of the actual produce of particular fields. This difficulty is probably the reason of the practice followed by Mr. Cotton, and the Board think it will be well to adhere to it until the present system is superseded in the survey field assessment. It may be observed that the statement in para. 35 is of no use for the purpose of comparison; the circumstances of the year therein mentioned being very dissimilar.

Para. 33.

556. No change has been made in the settlement of the Poonjah lands, Mr. Campbell being of opinion that the new rules suggested by Mr. Cotton are objectionable.

557. Mr. Campbell adverts to the instructions of the Board communicated to him under date the 5th April last, to revise the proceedings of the late Sub-Collector Mr. Sinclair in certain cases mentioned by him in his report on the settlement of his division for Fusly 1235 and other communications. The result of his inquiries, he says, has not led him to disturb the decisions of Mr. Sinclair, except in one case. It was left to Mr. Campbell's discretion to confirm or annul Mr. Sinclair's proceedings; it seems therefore unnecessary to examine them further.

In Cons., 5th April 1827.

558. The report of the Sub-Collector Mr. Sinclair on the Settlement of Fusly 1235 was returned to the Principal Collector for his remarks, which were submitted to the Board in a letter dated 20th January 1827. A change of system having been ordered by Government, the Board did not think it would be attended with advantage to pursue the discussion of the questions therein agitated. It is resolved, however, to submit the Sub-Collector's report with the letter containing the Principal Collector's comments for the information of Government.

In Cons., 29th Jany. 1827.

559. For the same reasons that they have avoided the discussion of the questions agitated by Mr. Sinclair, the Board think it inexpedient now to notice particularly the observations of Mr. Campbell in paras. 41 and 42, a remedy for the evils therein pointed out being actually in course of preparation.

560. The subjects discussed by Mr. Campbell in paras. 43 to 52 are very important, but being connected with a reference which the Board understand has been made to the Sudr Adawlut by Government, they will not enter upon them on the present occasion.

Letter to Govt. 15th, in Cons., 15th Nov. 1827.

561. The remaining part of Mr. Campbell's report from paras. 54 to 70 has been already under consideration.

2nd, in Cons., 15th Nov. 1827.

562. The report of the Sub-Collector Mr. Nelson proves the zeal with which he applies himself to the discharge of the duties of his office, and his proceedings in general seem to be deserving of approbation. The Board, however, are not satisfied of the propriety of the measure reported in para. 24. The Principal Collector will inquire into the case and pass such orders upon it as he deems proper with reference to a petition No. 702 of 1827, which will be transmitted to him with these proceedings, and will notice it in his report upon the settlement of the current Fusly.

563. The second Sub-Collector Mr. Ashton, Mr. Campbell states, discharged his duties with activity and ability to his entire satisfaction. Mr. Horsley, his Head Assistant, he observes, was chiefly employed in the duties of the magistracy. His other Assistants, Mr. Gardiner and Mr. Cathcart, are mentioned with approbation.

From the Secy. to Govt., in Cons., 10th Nov. 1828.

564. In a letter from the Secretary to Government, under date the 4th November last, we were informed that the Right Honorable the Governor in Council had had under consideration the extract from our Proceedings on the settlement of the Province of Tanjore for Fusly 1236, as well as the other papers relative to that subject, which accompanied our letter of the 2nd of June last.

565. Considering the length of time which had elapsed, and the important changes which had taken place in the province since the close of the period to the transactions of which the papers bore special reference, the Right Honorable the Governor in Council did not, we were told, deem it then advisable to enter on any discussion of the various questions which were agitated in them. He concurred, however, generally in the statements which were recorded in our Proceedings of the 29th of May, and was fully satisfied of the correctness of our opinion, that the amount of the settlement, though less by Rupees 5,78,112 than that of the last preceding year, was as high as, under the circumstances of the season, there was reason to have expected.

566. Copy of the foregoing letter was communicated to the Principal Collector on the 10th November.

Relative to the Introduction of the Survey Assessment.

From the Secy. to Govt., in Dy. Cons., 21st Jany. 1828.

567. Under date the 18th January the Secretary to Government transmitted for our information the subjoined extract from the minutes of the proceedings of Government under the same date.

568. We were informed that the resolution therein contained would be communicated to Mr. Campbell from the Government office, and that he would be directed to deliver over charge of the office of Principal Collector and Magistrate of Tanjore to Mr. Nelson, the Sub-Collector, to whom we were directed to furnish the necessary instructions on the occasion.

Extract from the Minutes of Consultation, dated 18th Jany. 1828.

"Upon consideration of the whole conduct of Mr. Campbell since he was appointed Principal "Collector and Magistrate of Tanjore, and of the present very unsatis- "factory state of that province, which is mainly to be ascribed to his "adopting and pursuing a mode of acting towards the people entirely "opposite to the kind and conciliatory course desired by Government to be observed in effecting "the proposed survey and establishing money assessments on the lands. Adverting also more "particularly to the defect of candid communication with the Board of Revenue apparent upon "his part in those proceedings, and to his conduct in the case of the late Sheristadars (which

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"will be separately taken into further consideration), the Board concur with the Right Honorable "the President in deeming it proper that Mr. Campbell be removed from his present situation, "and his removal is resolved upon and ordered accordingly."

To the Chief Secy. to Govt. In Cons., 24th Jany. 1828.

569. Under date the 24th January we stated with reference to the foregoing letter that under the impression that it was the intention of Government that the inhabitants of the Shiyali taluq in the province of Tanjore should be immediately relieved from the apprehension of their lands being taxed in the current Fusly contrary to their wish, according to the survey assessment in progress, we proposed to instruct the Principal Collector to revoke the proclamations issued by Mr. Campbell to that effect, and to announce that he was prepared, with the sanction of Government, to settle with them upon the same principles as with the other Meerassidars of the province.

From the Secy. to Govt. In Dy. Cons., 28th Jany. 1828.

570. In reply to the foregoing we were informed in a letter from the Secretary to Government, under date the 25th January, that the Right Honorable the Governor in Council entirely approved of our issuing instructions to the effect stated in it to the Principal Collector of Tanjore.

Vide last Genl. Report, paras. 636 & 651.
To the Chief Secy. to Govt. In Cons., 31st Jany. 1828.
Dated 2nd. In Cons., 21st Jany. 1828.

571. With reference to the reports of Mr. Campbell, late Principal Collector of Tanjore, of his proceedings in the introduction of a field assessment into that province, and of the difficulties that opposed its progress, which had been previously submitted to Government, we requested, under date the 31st January 1828, that the Chief Secretary would lay before the Right Honorable the Governor in Council a further report then lately received from him on the same subject.

Para. 53.

572. We observed that the object of Mr. Campbell in that report was to prove, by information drawn from various sources regarding the practice of past times, the right of Government by "usage and custom" to insist on the payment of its dues in money, and to oust for a time any Meerassidar who refuses to accede to such fair terms as may be proposed by the officers of Government and approved by his fellows; and further that the failure of the Meerassidar to render to the Government its dues, his leaving the land waste or not fully cultivated, and still more his abandoning or refusing altogether to reap the crop which is the immediate security for its dues, is a breach of compact involving temporary forfeiture of tenure, and to shew a necessity on the part of the Government to exert that right, in order to defeat an alleged combination of the Meerassidars to force a return to the Aumany system abolished in 1810, by a proclamation of the Government, which he supposes to be still in force.

From the Secy. to Govt., 6th, in Cons., 12th Nov. 1810.

573. We stated that we thought it proper to submit the report for the information of Government; but that we did not consider it necessary then to follow Mr. Campbell through his discussion of the nice and delicate questions regarding the respective rights of the Government and the Meerassidar which were therein propounded. We observed that it was not the policy of Government to enforce its extreme rights by measures of coercion contrary to the popular feeling, that it was their avowed principle to lead the people rather than to compel them to accede to their plans, however just and equitable. That Mr. Campbell was in error in supposing that the proclamation issued by Government in 1810, in which measures of severity were authorized with the view of enforcing the system of revenue administration then ordered was still in force. That when Mr. Cotton was about to introduce the plan of settlement which still prevails in Tanjore, he recommended that this proclamation, which, he observed, had been lately annulled, should be again declared in full force and effect. That we objected to it as "at variance with the principle laid down in the late correspondence between

23rd March 1820, in Cons., 30th do.
To Govt. 30th, in Cons., 30th March 1820.
From Govt., 12th, in Cons., 20th April 1820.

"the Board and Government on the subject of Revenue Settlements, which was that the inhabi "tants might claim a division of the produce, and that all agreements for changing payments in "kind into payments in money should be assented to by the cultivators;" and that the Government had desired it to be expressly signified to the Collectors that the revival of those measures of coercion pointed out by him would on no account obtain their sanction," the Government, we said, were not unaware of the many evils of the Aumany system when they thus refused to sanction its abolition by compulsory means. They were anxious to see it put an end to, but they thought it wiser and better not to prohibit it absolutely, and to enforce the prohibition with the arm of power, but by means of conciliation and persuasion to induce the people to abandon it of their own accord. By such means Mr. Cotton succeeded in introducing his settlement without compulsion, and such were the means which should then, we thought, be used to gain the consent of the people to the field assessment. At any rate until these should have been tried, and have failed, no other of a more severe character should be resorted to.

574. We remarked upon his return to Tanjore, Mr. Campbell said he found the people as much indisposed as before to a settlement for the current Fusly on the basis of the survey. They persisted notwithstanding his daily exhortations in refusing to cut their crops on such terms, and he was at last reluctantly compelled to give way to the public feeling, and to issue a proclamation dated the 26th December 1827, in which he consented to settle with them at the current price of the day for the grain assessment of Fusly 1236. Yet this consent was conditional, and the condition was of a nature to prevent many from availing themselves of it, for the same reasons that they had objected to the settlement at first proposed, it was that they should pledge themselves to agree to the field assessment not yet made. If they should refuse to settle on those terms, it was notified that "their lands would be held answerable from Fusly 1237 for the just grain assess- "ment resulting from the field assessment," for which they would be sequestered and the Meerassi tenure thereof eventually sold. The proclamation, it may be observed, contained in itself sufficient reasons for declining to assent beforehand to the intended field assessment, it being admitted that, so far as it had already been carried in some villages, it had been fixed too low, "in "consequence of the partiality of the assessors influenced by bribery," and in others too high, "from revenge on those who refused to give assessors money." The necessity of revision was thus declared, and it was much to be regretted that Mr. Campbell did not for this reason give up his purpose of enforcing the new assessment immediately without any stipulation in regard to the future.

575. In this proclamation Mr. Campbell assumed all that he argued for in his letter in respect to the rights of Government against the Meerassidar, and declared his intention to enforce those rights if there should be occasion. He declared also the Aumany system to be abolished under the proclamation of 1810 to which he alluded as still in force. This declaration had reference to an address which he had just received from some of the principal Meerassidars, the sole object of which, he said, was to force him to resort to Aumany, while it pretended to convey their sentiments on the subject of the field assessment.

576. In the address here referred to, which in his letter Mr. Campbell described as the ultimatum of the chief Meerassidars, they alluded to a promise alleged to have been given at the beginning of the survey, that the whole amount of the new assessment should not exceed the amount of former Jummahbundies, whatever increase might be discovered in the course of the survey, in the general extent of land, and the general amount of produce. They complain that orders had since been issued contrary to that promise, and prohibiting remission "for losses "inflicted by Providence either by inundation or drought, and that when they had remonstrated they were threatened with punishment. They then proceeded to state the terms which they thought should form the basis of a permanent assessment which, at all events, they submitted should not be introduced before Fusly 1238. Assuming it to be intended not to raise the general

revenue, but to equalize the assessment, they proposed that an addition of 20 per cent. be made upon all lands of which the then average grain assessment was within 100 cullums per veli, of 15 per cent. upon those lands of which the average was within 150 cullums, and of 10 per cent. upon those of which the average was within 200 cullums, and that a "reduction of 10 per cent. "be allowed on lands assessed on the average at more than 200 cullums," remission being provided for according to the usage of the district in case of loss by inundation and drought. Having stated their sentiments as to what should be the basis of a permanent assessment, they further submitted their wishes in regard to the settlement of the year. Referring to the proclamation by which it had been announced that their villages could not be considered either as rented or as under Aumany in Fusly 1237, but that the crops should be reaped and the revenue paid according to Fusly 1236, and that any increase arising from the field assessment should be afterwards collected from them, they pointed out how unfavorably this mode of proceeding would affect them in comparison with the inhabitants of the other taluqs. They represented that "no settlement "had yet been fixed and no Moochilkas had yet been executed for their villages." They requested therefore that the collections might be made at the grain standard of last Fusly, commuted at the current selling price from those who, admitting that their villages could yield a grain amount equal thereto, had cut their crops; but that those villages of which the inhabitants said the produce was deficient, might be taken under Aumany as in the other taluqs under similar circumstances. With respect to the Poonjah lands, they requested that the settlement might be made by applying the assessment of the last year to the cultivated extent of this year, and lastly that backyards might be allowed according to custom to those who had none.

577. In all this we said that we saw nothing like a decided determination to oppose the introduction of a field money assessment upon the principles laid down by Government: no objection was stated to the measure; on the contrary, a plan was proposed for giving effect to it: it was probable, as observed by Mr. Campbell, that a rigid adherence to this plan would make the assessment in many cases too high and in others too low, and that it would therefore require to be modified in its application. Indeed it would be impossible to devise beforehand any scale of assessment capable of being applied indiscriminately; but the very proposal of it indicated a disposition to accede to the wishes of Government, which afforded good ground to hope for a satisfactory settlement by the use of those conciliatory means above recommended. The stipulation for remission on account of losses occasioned by inundation and drought was a necessary condition of all Ryotwar settlements, and was universally allowed in practice whether provided for or not. In Tanjore this condition was especially necessary from the peculiar circumstances of the province, which render it liable to such calamities. And with respect to the Poonjah assessment, it did not appear that the Meerassidars objected absolutely to any alteration of the present rates, as supposed by Mr. Campbell, but to any alteration of them in the settlement of the present year. On the whole we were confirmed by the documents then before us in the opinion we had already expressed, that the opposition of the Meerassidars had been directed not so much against the principle of a field assessment, as against its premature application.

578. Under existing circumstances we did not think it requisite to take further notice of Mr. Campbell's report, and we gladly refrained from commenting upon many parts of it, which otherwise we could not have passed over without strong animadversion.

579. Under the authority of Government, conveyed in Mr. Secretary Macleod's letter of the 25th January, we had, we said already instructed the Sub-Collector in charge of Tanjore to announce to the Meerassidars of S. yali that the Principal Collector was prepared to settle for the current year, with those who have not agreed to the survey assessment, upon the same principles as with the Meerassidars of the other taluqs in the province, and we trusted that all those who were reported by Mr. Campbell to have left the district with the view of proceeding to the Presidency, but who, it was proper to observe, had not arrived at Madras, would be induced to

return to meet Mr. Kindersley when he assumed charge of his office, and to use every exertion to save the crops which had already come to maturity, and to preserve those which were growing, in full confidence that a reasonable consideration would be given to all their circumstances.

580. Provision being thus made for the immediate exigency, it was necessary further to issue instruction for the guidance of the Principal Collector in respect to the survey. For obvious reasons it was of importance that the work should proceed without delay; but we proposed with the sanction of Government to direct the Principal Collector to confine his operation for the present to the taluq of Shiyali, and not to press the measure on as if it were an object to carry it into effect speedily, but to take time to it, considering it of more consequence to do a little well, and with the concurrence of the people, than to make much progress without carrying them along with him.

581. In replying to the foregoing we were informed in a letter from the Secretary to Government, under date the 12th February, that the Right Honorable the Governor in Council entirely approved of the instructions which we proposed to issue respecting the prosecution of the survey in Tanjore.

From the Secy. to Govt., in Cons., 14th Feb. 1828.

582. With reference to the above we, under date the 3rd March, submitted to the Right Honorable the Governor in Council the communication noted in the margin, from the Principal Collector of that province, reporting that previously to his having taken charge the survey of the Shiyali taluq had been completed, and that of three others commenced upon, in consequence of which he had, with reference to the spirit of our instructions, directed its continuance in the taluq of Triviar, where it had most advanced, but had suspended its progress for the present in the other two.

To the Chief Secy. to Govt., in Cons., 3rd March 1828.

27th Feb., in Cons., 3rd March 1828.

To the Chief Secy. to Govt., 31st, in Cons., 31st Jany. 1828.

583. We stated that we had intimated to the Principal Collector that we approved of this arrangement.

584. In a letter to Government, under date the 23rd June, we observed that on the 12th February the Right Honorable the Governor in Council had been pleased to signify his approval of the instructions of the Board of Revenue to the Principal Collector of Tanjore, to prosecute the measures commenced by his predecessor, for the introduction of a survey field assessment in that province, but to confine his operations for the present to the taluk of Shiyali. That it was afterwards reported that the survey had been actually completed in Shiyali, and that it had commenced in three other taluqs, but was to be continued for the present only in the taluq of Trevady in which it had made most progress.

To the Chief Secy. to Govt., in Cons., 23rd June 1828.

To the Chief Secy., 3rd, in Cons., 5th Mar. 1828.

585. We stated that since Mr. Kindersley, the present Principal Collector, had been in Tanjore, his attention had been given to the classification of the lands in the Shiyali taluq. That the progress and the result he had been studious to explain to the Principal Meerassidars, and also the principles upon which it was proposed to proceed to determine the beriz of each village with a view to its assessment in detail upon the fields.

586. That having completed the work of classification, Mr. Kindersley, with the permission of the Right Honorable the Governor, came to the Presidency to lay the results before us, and to explain to us at large the principles upon which he proposed to determine the assessment, the propositions he had made to the Meerassidars, and their objections.

587. That having conferred with us on this subject, he had thrown the substance of his communications to them into the form of a letter, which we then submitted for the consideration of the Right Honorable the Governor in Council.

From Pl. Collr., 20th, in Cons., 23rd June 1828.

588. It would, we said, be satisfactory to the Right Honorable the Governor in Council to learn that the Meerassidars made no objections of any importance to the accuracy of the survey and classification of the lands. Their principal objection in respect to the survey and its results had reference to the substitution of a measuring pole of 33 feet for that formerly used of 12 feet in length, to which Mr. Kindersley said they pretended to attribute much of the increase in the extent of land which the survey had discovered. The observations of Mr. Kindersley shewed the futility of this objection.

589. In explaining the principles contained in his propositions to the Meerassidars for the determination of the assessment of each village with reference to the survey and classification of the lands, Mr. Kindersley premised that, according to his understanding of the object of survey in general, it was not so much to increase the revenue as to establish mutual confidence between the Government and the people, by an accurate definition of their respective rights to prevent the Government from being defrauded of its dues on the one hand, and on the other to protect the ryot from exaction; and with respect to Tanjore in particular that it was not intended by the survey to set aside the present standard grain assessment, but to adopt it as a standard of assessment for the province to be increased or diminished only in particular cases under special circumstances to correct inequalities, and to be applied as a test of the results of the survey and classification in every village. This understanding of the intentions of Government, which we considered to be correct, Mr. Kindersley said he had endeavoured to convey to the minds of the inhabitants, and the principles of his scheme for the determination of the new assesment bore reference to it.

"The measurement of the lands," Mr. Kindersley stated, "shewed a large increase in their "extent, and the assessment of the Turmdars a large increase in their estimated produce above "that upon which the standard beriz had been fixed."

590. He proposed in determining the beriz of each village to take into account the excess of land above 5 per cent., only giving up to the inhabitants the excess within that limit. He proposed also to make a deduction in favor of the inhabitants to the extent of 25 per cent. "of "the increase, which appears on a comparison of the amount of the average standard grain beriz, "and the average assessment of the Turmdars, calculated on the extent of land brought to "account as above." Adding to the standard beriz only the remaining increase, if any, after this deduction.

591. Mr. Kindersley observed that although the standard assessment might be unequal in many instances, there was no doubt that the assessment of the greater part of the villages was fair and moderate. This observation, he said, was confirmed by the result of the assessment of each field by the Turmdars. He assumed that a beriz on a whole village confirmed by the result of the detailed assessment on each field was evidently not too low; and further that the same beriz having been paid regularly for a series of years without distress, proved that it was not too high. He concluded that the rate of assessment in such villages might fairly be taken as a test of the correctness of those in the neighbourhood. He proposed, therefore, whenever the turm beriz, or the beriz fixed by the assessors, varied considerably from the standard beriz, "to "compare the average rate per veli in either assessment with the average in the same assessment "of the neighbouring villages in which no such variation appeared," and to adjust the *scale* of assessment by the result according to certain rules.

592. These rules we had, we said, examined and discussed with Mr. Kindersley, and we considered them generally to be just and proper. The Meerassidars, Mr. Kindersley stated, admitted the fairness and liberality of the principles on which they were founded; but they objected to the proposed basis of the assessment, the present standard grain beriz, stating that it was not fairly calculated. To this Mr. Kindersley justly observed that it was immaterial for the present purpose

whether the process by which that beriz was arrived at was right or not, if the amount resulting be such as the village is capable of and ought to pay, and that ample means had been provided for ascertaining this point in the comparisons which it was then proposed to make.

"Objections," Mr. Kindersley said, "had been adduced to the increased beriz likely to result "from the introduction of the survey and field assessment from the exposure it had made of con- "cealed lands and other frauds;" but he apprehended that they were not serious, from the Meerassidars having themselves proposed that a "proportionate addition should be made to the "demand of Government, provided the Woolungoo system should be allowed to remain." This proposal further proved that they did not think that the principle of the existing Woolungoo system was really objectionable.

593. In urging the objections that have been noticed, Mr. Kindersley thought that th Meerassidars themselves were conscious that they were unsubstantial, and that they were only pu forward ostensibly to cover the real objections by which the principal Meerassidars, who alon appeared to be interested, were actuated. They perceived that the intended system was calculate to take away from them that undue influence which they had hitherto possessed in the manage ment of the village affairs, and which they had turned to their own account, by defining an settling the respective rights of all classes and making them generally known, so that they woul no longer be able to shift any part of the burden which properly fell upon them from themselve to others. They knew that the survey must bring to light the large quantities of land whic had hitherto been fraudulently enjoyed in many villages chiefly by themselves, and that if i were followed up by a field assessment, they would not only lose these concealed resources, bu would be prevented from making such undue acquisitions in future. They could not openly assign these reasons for their aversion to a survey field assessment, but we were satisfied from what we had learned from Mr. Kindersley, whose communications with them appeared to have been carried on in a very amicable spirit, with great temper and patience on his part, and with freedom and confidence on theirs, that the true motives of their opposition at that time were to be found on those considerations. It might be also that they were not fully assured that the Government was absolutely determined to carry the measure into effect, and wished to try whether resistance in the outset might not cause it to be abandoned.

594. Having satisfied ourselves generally as to the correctness of the principles and rules on which Mr. Kindersley proposed to proceed, and the fairness of the results to which they would probably lead; and being convinced of the futility of the objections ostensibly set forth by the leading Meerassidars, and their real objections being obviously such as to afford the strongest reasons for prosecuting the measure, we had no hesitation in recommending that Mr. Kindersley should be authorized to complete the work, which was already so far advanced, by assessing the villages in the first instance, on the principles which he had explained to the Meerassidars, subject to such modifications in their application as experience should dictate, and subsequently the fields by a regular apportionment of the village assessment according to the accounts of the survey classification.

595. Mr. Kindersley was confident that carrying with him an explicit declaration that he was acting with the sanction and by the authority of Government in determining the assessment, and the principles by which he proposed to be guided, he would be able to complete the work sufficiently early to admit of the field assessment being applied in the settlement of the ensuing Fusly, and by a public expression of the wishes of Government on the subject, he thought that many would be led to acquiesce in the arrangement, who might otherwise be induced to oppose it through the influence of those parties whose interest would be injuriously affected by it. To the majority of the people the measure would be positively beneficial, and the direct interposition of the authority of Government would probably be sufficient to decide them to concur in it.

596. When it was before proposed that the determination of Government to carry the survey assessment into effect should be made known in Tanjore by a proclamation, we objected to it with reference to the time and the circumstances. We thought it was too early for the Government to interpose; that all had not been done that ought in the first instance to be done by the local authority, and that much of what had been done could not be approved; but that by issuing a proclamation at that juncture the Government would be committed as approving the proceedings that had taken place. The grounds of their objection were then removed. The survey and classification of the lands in the Shiyali taluq had been completed the Meerassidars were fully informed of the results; the principles on which it was proposed to form an assessment on their fields with reference to those results had been explained and discussed with them; they had been invited to state their objections; they had however brought forward none that was reasonable: a few leading men with the view of serving only their private interests exercised an influence over the rest of the community, to induce them to resist the local authority in carrying into effect a measure which, although they were too ignorant or too much blinded by prejudice and misrepresentation to perceive it, would assuredly promote their advantage. It seemed to be time then for the supreme authority to interpose, to counteract this influence, and to put down the factious intriguing spirit which put it in motion. We therefore recommended that a proclamation should be published in Tanjore in the name of the Right Honorable the Governor in Council, and under the signature of the Chief Secretary to Government, in the terms expressed in the subjoined draft, or in terms to the same effect. Should the Right Honorable the Governor in Council resolve to issue a proclamation according to this recommendation, we would, we said, suggest that it should be accompanied by a translation in Tamil, and that several copies might be made by the means of the Lithographic press, and sent to the Principal Collector for distribution in the province.

597. In conclusion we stated that we relied with perfect confidence on the discretion and judgment of the Principal Collector, which we were assured would prevent him from proceeding with precipitation in carrying the field assessment into effect. He was prepared, he said, to form the settlement upon it in the ensuing Fusly 1238. A field assessment having been already made in the classification of the lands, and remaining only to be corrected on certain defined principles which are well known to the Meerassidars, and of which they admitted the fairness, there appeared to be no real objection to the application of it in the settlement of Fusly 1238; but Mr. Kindersley was fully aware of the importance of carrying the sense of the people with him in a great change of this nature, and we directed his attention, we added, to the sentiments we had before expressed as to the impolicy of hastily enforcing the new arrangement.

Draft of Proclamation proposed to be issued in Tanjore under the signature of the Chief Secretary to Government.

"The survey and classification of the lands in the Shiyali taluq of Tanjore having been "completed in pursuance of instructions from Government, it is hereby "notified that the Right Honorable the Governor in Council has "authorized and directed the Principal Collector to proceed without "delay to determine the beriz of each village, and to fix a money "assessment on the fields according to the survey and classification on the principles which "have been explained generally to the inhabitants by the Principal Collector. The Right "Honorable the Governor in Council has authorized and directed the Principal Collector to "proceed in like manner and on the same principles to survey and assess the lands in the other "taluqs of Tanjore. The Right Honorable the Governor in Council expects that the Meeras- "sidars and other inhabitants will cheerfully acquiesce in this arrangement, which is intended "for the general good."

598. In a letter from the Secretary to Government, under date the 19th August, we were informed that the Right Honorable the Governor in Council had had under consideration our letter of the 23rd of June, relative to the measures in progress for establishing a money field assessment in Tanjore, and had directed the following communication to be made to us in reply.

From the Secy. to Govt., in Cons., 21st Augt. 1828.

599. We were told that the Right Honorable the Governor in Council highly approved of the moderation, temper, and patience, which had marked the proceedings of the Principal Collector Mr. Kindersley, and had received with much satisfaction the expression of our perfect confidence in his discretion and judgment. The advantages to be derived from acting in a kind and conciliatory spirit towards the Meerassidars were already exemplified, it was observed, in the abatement of their opposition to the proposed change of system, and it was not doubted that by the Principal Collector's perseverance in the same line of conduct, under the guidance of our counsel and directions, every difficulty would be surmounted and the object in view be fully attained.

600. The Right Honorable the Governor in Council, however, was not satisfied of the expediency of the proposed measure of carrying the field assessment immediately into operation in the taluq of Shiyali, and therefore could not give authority to issue, without considerable alteration, the proclamation which we had proposed. His objections to that measure were two.

601. In the first place he was of opinion both on general and special grounds, that the most advantageous course of proceeding was to continue the existing settlement until the survey and classification of lands should have been completed throughout the province. This was, we were told, what was originally proposed by Sir Thomas Munro, and the difficulties that had been met with in carrying on the survey appeared to be in a great measure imputable to the attempt already made to proceed in a different manner. The advantage which Sir Thomas Munro pointed out as recommending that course of proceeding was, that it would lighten the labour and facilitate the progress of the survey. The Right Honorable the Governor in Council considered it obviously calculated to produce that effect, and was further of opinion that it might be expected to prove specially beneficial by shewing the Meerassidars that it was not the wish of the Government to force the new system on them hastily, and by affording time both to overcome their remaining aversion to it and to correct errors in the assessment.

602. The other reason why the Right Honorable the Governor in Council was not prepared to direct that the field assessment should be immediately acted on in Shiyali was, that there were one or two points on which, before taking a step of such great importance as bringing the new system into operation, he wished to obtain further explanation.

603. The Right Honorable the Governor in Council entirely agreed with us in considering the Principal Collector's view of the object of the survey, as stated in the 6th para. of our letter, to be correct. But the reasons assigned for the mode of proceeding by which that object was sought to be effected, were not deemed completely satisfactory.

Vide Para. 589 of this Report.

604. It was observed that Mr. Kindersley stated that the measurement of the lands, where it had been effected, "shewed a large increase in their extent, "and the assessment of the Turndars a large increase in their "estimated produce above that upon which the standard beriz had "been fixed." That in a subsequent part of this letter, however, he said although the standard assessment in this province may be unequal in many instances, there is no doubt that the assessment of the greater part of the villages is fair and moderate. "This "observation" he added, "has been confirmed by the result of the assessment of each field by Turndars." That these statements apparently at variance with one another were reconciled in this manner. In making the field assessment and in comparing with the existing standard assessment, an increase in land to the extent of five per cent., and an increase in estimated produce to the extent of twenty-five per cent., were struck out of the account; and it was the result of the comparison made of after these deductions that was considered as confirming the fairness of the standard assessment.

Pl. Collr.'s letter, dated 20th, in Cons., 23rd June 1828. Para. 9.

Para. 13.

605. The Right Honorable the Governor in Council would not object to these deductions if we were fully satisfied that they ought to be allowed. But the reference which the Principal Collecter made in support of the deduction of 25 per cent. on increased produce, to the rule introduced by a former Collector into the settlement now in force of carrying to the account of Government excess in produce beyond twenty per cent. did not seem to apply. Besides that, the rule referred to was, it were added, disapproved by Government, there appeared to be no analogy between the two cases. The object of that rule, it was understood, was to secure to the Government a participation in the benefit of an unusually abundant crop. The effect of the present deduction was to prevent an increase in the public demand proportional to the increase in the estimated average produce of the lands. The Governor in Council therefore wished to receive further explanation from us respecting the grounds on which we approved of those deductions, and on which we considered that the assessment of the village where it was found to agree with the new valuation only, after those deductions had been made, might be fairly taken as a test of the correctness of those in the neighbourhood; we would not, it was observed, conclude however from these remarks that it was the opinion of the Government that the public demand ought to be increased proportionally to the increase of estimated produce. Nothing would be further from the intention of the Right Honorable the Governor in Council than to depart from the resolution to make the present standard beriz the basis of the money field assessment, with the exception only of such cases as those in which, even under the existing system, an increase of demand beyond that standard was authorized by the letter of the 21st February 1826 from the Secretary to Government.

In Cons., 6th March 1826.

606. The attention of the Right Honorable the Governor in Council had been turned to a passage in the Principal Collector's letter, in which he stated that the Meerassidars seriously objected to the issue of individual Puttahs, on the ground, that as those Puttahs would only be given for the land actually cultivated in each year, they would thereby lose their Meerassi right in the waste lands. Mr. Kindersley, it was remarked, looked upon this apprehension as only implying unreasonable and extravagant pretension on the part of Meerassidars. The Right Honorable the Governor in Council, however, had reason to believe that the ascertaining and defining of the real rights of those people was a matter of considerable difficulty, and would consider it very impolitic to connect unnecessarily the assertion of a disputable opinion on that subject with the introduction of the new system for the settlement of the land revenue. It ought therefore, we were told, to be distinctly explained to the Meerassidars that their Meerassi rights, whatever they might be, would not be affected by the issue and acceptance of Puttahs, excepting in so far as they might of necessity be defined by the terms of those instruments, from which everything likely to occasion alarm or dispute should as much as possible be excluded.

Para. 21.

607. It was added that a proclamation according to the accompanying modified draft would be issued for publication in Tanjore, in the manner we had suggested, if we should be of opinion that this measure would be attended with advantage.

Modified draft of Proclamation.

"The survey, classification and valuations of the lands in the Shiyali taluq of Tanjore "having been completed in pursuance of instructions from Govern- "ment, it is hereby notified that the Right Honorable the Governor "in Council has authorized and directed the Principal Collector to "proceed in like manner in conjunction with the inhabitants to survey and value the lands in "the other taluqs of Tanjore, it being the intention of the Right Honorable the Governor in "Council that after they shall have been thus surveyed and valued, the settlement of the land "revenue on the whole province shall undergo mature consideration and examination preparatory "to a final arrangement, and the Right Honorable the Governor in Council expects that the "Meerassidars and other inhabitants will cheerfully assist the labors of the Principal Collector, "which are directed to the general good."

608. Copy of the foregoing letter together with the proclamation was transmitted to the Principal Collector on the 28th August with the necessary instructions on the subject.

In Cons., 28th Aug. 1828.

RELATIVE TO THE MANAGEMENT OF LANDS SOLD FOR ARREARS.

609. On the 8th May 1828 we submitted to Government with reference to our Proceedings, under date the 19th June 1826, and the letter from Government in reply, dated 11th July, a letter from the Principal Collector of Tanjore, and copy of the letter to his predecessor referred to therein, and stated our opinion that it would be advisable to adopt the arrangement suggested by Mr. Kindersley for the management of the lands in question until a final decision should be passed on each case.

To the Chief Secy. to Govt., in Cons., 8th May 1828.

Vide Genl. Report, dated 4th Jany. 1827. Paras. 484 and 553.

Recd. 5th, in Cons., 8th May 1828. 12th, in Cons., 12th April 1827.

610. The Government in their reply, 16th May 1828, authorized the Principal Collector of Tanjore to adopt the arrangement which he proposed.

From the Secy. to Govt., in Cons., 16th May 1828.

611. Copy of the above correspondence was communicated to the Principal Collector on the 19th May.

GRANT OF LAND TO SAMINADA MUDALI, LATE SHERISTADAR OF THE ZILLAH COURT OF COMBACONUM.

From Govt, 14th, in Cons., 17th March 1823.
To Tanjore 17th, in Cons., 17th do do
From do. 10th, in Cons., 17th April 1823.
To do. 25th, in Dy. Cons., 29th Mar. 1824.
From do. 2nd, in Cons., 8th April do.
To do. 28th, in Cons., 23th July 1825.
From do. 13th, in Cons., 17th Apr. 1826.
To do. 7th, in Cons., 7th Jany. 1828.

21st Apr., in Cons., 23th Apr. 1828.

To the Chief Secy. to Govt., in Cons., 26th May 1828.

612. With reference to the correspondence noted in the margin, we submitted to Government on the 26th May a letter from the Principal Collector of Tanjore, giving cover to a petition to his address from Saminada Mudali, late Sheristadar of the Zillah Court of Combaconum.

613. The petitioner prayed for the grant of 50 velis of waste land in the village of Parceapollium, the Meerassi right of which he had already purchased, to be held by him rent-free for the three first years from the fourth year during his life, at an annual rent of 100 Rupees, and after his death by his heirs for ever at an annual rent of 400 Rupees, with liberty to cultivate the land indifferently as Nunjah or Poonjah. The value of these lands Mr. Sinclair computed at Rupees 536-10-8.

Enclosure in Cons., 13th Apl. 1826.

614. With reference to the opinion recorded by Mr. Cotton and to the recommendation of the present Principal Collector, we solicited that the petitioner's request should be complied with, but fully concurred with Mr. Kindersley in his opinion that the exemption referred to in the last para. of his letter should not be conceded.

13th Apr. 1826.

615. The Government in their reply to the above, dated 10th June 1828, granted the petitioner's request as detailed, subject to the confirmation of the Court of Directors, stating at the same time that exemption from the services called Aul Aumany and Oolliumpollium in favor of the persons residing on the lands in question, could not be allowed.

From the Secy. to Govt., in Cons., 16th June 1828.

616. Copy of the above correspondence was communicated to the Principal Collector on the 16th June.

617. In consequence of Mr. Campbell's removal Mr. N. W. Kindersley was appointed Principal Collector of Tanjore on the 22nd January.

Appointment. From Govt., in Cons., 21th Jany. 1828.

TRICHINOPOLY.

OBSERVATIONS OF THE GOVERNMENT ON THE SETTLEMENT OF THE LAND REVENUES OF TRICHINOPOLY FOR FUSLY 1236.

618. With reference to para. 661 of our last General Report, it was observed in a letter from the Secretary to Government, under date the 26th February, that the settlement of the Trichinopoly District for Fusly 1236 fell short of that for the preceding Fusly in the sum of Rupees 21,790-0-10, and that the deficiency was attributed partly to the greater remissions which it was found requisite to make in Fusly 1236 on account of lands which remained waste and unproductive, and partly to those which it was necessary to allow on account of the failure of crops.

From the Secy. to Govt., in Cons., 28th Feb. 1828.
Fusly 1235. Rs. 14,94,555-10-2
„ 1236. „ 14,72,765- 9-4
Rs... 21,790-0-10

619. We were informed that the Right Honorable the Governor in Council concurred generally in the observations which you have recorded on the several subjects noticed in our Proceedings, and considers the zeal evinced by Mr. Dickinson in the discharge of his duties to be very creditable to him.

620. Copy of the foregoing letter was communicated to the Collector on the 28th February last.

621. In consequence of Mr. Dickinson's promotion to Canara, Mr. T. Babington was appointed Collector of Trichinopoly on the 28th November, and on his application to proceed to England, Mr. N. S. Cameron was appointed Acting Collector of that district.

Appointments. From Govt., in Dy. Cons., 4th Dec. 1828. From Govt., 5th, in Cons., 8th Dec. 1828.

MADURA.

OBSERVATIONS OF THE GOVERNMENT ON THE SETTLEMENT FOR FUSLY 1236.

622. With reference to para. 732 of our last General Report, it was observed in a letter from the Secretary to Government, under date the 26th February last, that the result of the settlement for Fusly 1236 was an increase of Rupees 41,564-11-8 above that for the preceding Fusly, but that a large balance, amounting to Rupees 1,44,751, remained uncollected at the end of September; that almost the whole of this heavy arrear, viz., Rupees 1,22,136, was stated to be due from the Zemindary of Shevagunga, and that it appeared that we had repeatedly issued orders to the Principal Collector for the attachment of the estate, but without effect.

From the Secy. to Govt., in Cons., 28th Feb. 1828.

623. The Right Honorable the Governor in Council desired that Mr. Peter might be required to furnish immediately the information which we had called for on the subject of this Zemindary, and that when received it might be laid before Government.

624. The Right Honorable the Governor in Council observed with concern, we were told, the long continued omission on the part of Mr. Peter to furnish the required explanation relative to the modification of the assessment in Dindigul, but felt assured that when his attention was drawn to the representation contained in the 13th para. of our proceedings, under date the 5th November 1827, he would render it unnecessary to reiterate the call for information which had already been too often repeated.

In Cons., 5th Nov. 1827.

625. Copy of the foregoing letter was communicated to the Principal Collector on the 3rd March with the necessary instructions on the subject.

In Dy. Cons., 6th March 1828.

Settlement of the Ramnad Zemindary for Fuslies 1235 and 1236.

626. On the 17th April last we submitted for the orders of the Right Honorable the Governor in Council the following extract from our Proceedings, under date the 14th of that month, on the settlement of Ramnad Zemindary for Fuslies 1235 and 1236, as detailed in the reports of the Sub-Collector in charge of the Zemindary enclosed in letters from the Collector, dated 18th February 1827 and 30th January 1828.

To the Chief Secy. to Govt., in Dy. Cons., 21st April 1828.
Proceedings, in Cons., 14th April 1828.
In Cons., 26th Feb. 1827.
In Cons., 21st Feb. 1828.

627. The settlement of Fusly 1235 fell below that of Fusly 1234 by Rupees 15,837-14-3 as shewn in the following comparative abstract:—

No.	Particulars.	Fusly 1234.			Fusly 1235.			Increase.			Decrease.		
		M. Rs.	A.	P.	M. Rs.	A.	P.	M. Rs.	A.	A.	M. Rs.	A.	P.
1	Nunjah	2,45,348	4	7	2,36,226	14	5	...	...	...	9,121	6	2
2	Nunjah Vaunpire or wet land cultivated with Betel plantation	1,410	9	2	1,295	15	9	...	...	...	114	9	5
3	Nunjah Mel Punjah	25,919	6	10	13,304	0	2	...	...	...	12,615	6	8
4	Poonjah Gardens	7,115	6	1	6,939	13	2	...	...	...	175	8	11
5	Poonjah dry grain	1,37,829	12	8	1,38,153	0	10	323	4	2	...	...	...
6	Colum Coarvay cultivation in the bed of tanks when the water recedes	1,224	6	3	2,108	7	2	884	0	11	...	...	...
7	Tax on land and straw	17,408	15	6	22,938	15	2	5,529	15	8	...	...	...
8	Tax on Ocmbalums or lands granted to village servants for their services	4,947	2	4	4,886	15	5	...	...	...	60	2	11
9	Tax on fish	1,933	9	0	1,742	0	7	...	...	...	191	8	5
10	Tax on trees	6,003	2	6	5,706	10	0	...	...	...	296	8	6
11	Poroopoo	57,836	10	2	57,836	10	2	...	...	...	...	...	...
12	Chank	26,967	8	0	26,967	8	0	...	...	...	...	...	...
13	Chayroot	11,000	0	0	11,000	0	0	...	...	...	...	...	...
	Total...	5,44,944	13	1	5,29,106	14	10	6,737	4	9	22,575	3	0
	Deduct decrease...										6,737	4	9
	Net decrease.....										15,837	14	3
	Or per cent										2	14	6

628. 'The Circar share of the Nunjah crops is received in kind, and the settlement is the 'estimated value thereof at the Jummahbundy price, which is fixed 'with reference to the selling prices of the year. In Fusly 1235, com- 'pared with 1234, there was an increase of 8,593 cullums Varady in 'the Nunjah cultivation, and an increase of 58,001 cullums in the 'quantity of produce, giving an increased Melwarum of 23,657 cullums. But the Jummahbundy 'price, which in 1234 had been on the average Rupees 2-5-2⅝ per cullum, was reduced in 1235 to 'Rupees 1-13-3¼. Hence there was a decrease in the Nunjah settlement of Rupees 9,121-6-2.

A cullum Varady is the extent of land requiring a cullum of seed.

629. 'A further considerable decrease appears under the head of Nunjah Mel Poonjah, or Nunjah lands bearing Poonjah crops. The extent of this kind of cultivation was less in 1235 than in 1234 by cullums Varady 9,432, owing, it 'is said, to an order issued by the Sub-Collector at the commencement of the Fusly, prohibiting 'it in the 1st and 2nd classes of Nunjah land, "under penalty of double teerwa." The object 'of this order, which will be noticed more particularly hereafter, was to encourage the cultivation 'of paddy in those lands, and it seems to have been gained in part for 4,132 cullums Varady out 'of the above 9,432, which in 1234 bore Poonjah crops were brought into Nunjah cultivation 'in 1235.

Rupees 12,615-6-8.

630. 'It appears that there was a considerable increase in the extent of Poonjah garden 'cultivation, but the settlement fell short of that of 1234 from the crops 'grown being of less value and bearing a lower assessment.

Gs. As. C3,428 3¾

631. 'The periodical accounts shewed an increase in the extent of Poonjah cultivation 'undertaken by the ryots, but the deductions which it was necessary to make at the settlement 'reduced the available extent below that which was entered, in the settlement of 1234, the lands 'newly brought into cultivation, however, bearing a higher assessment than those relinquished; 'the amount of the settlement of 1235 shewed a small increase.

632. 'The total amount of the settlement, although below that of Fusly 1234, is shewn to be 'above the average from Fusly 1234 by Rupees 23,422.

633. 'The settlement of Fusly 1236 exceeded the settlement of 1235 by Rupees 5,126-5-10.

No.	Particulars.	Fusly 1235.			Fusly 1236.			Increase.			Decrease.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Nunjah	2,36,226	14	5	2,30,279	5	11	...	...	...	5,947	8	6
2	Nunjah Vaunpire	1,295	15	9	1,536	11	1	240	11	4	...	...	...
3	Nunjah Mel Poonjah	13,304	0	2	7,020	11	5	...	...	...	6,283	4	9
4	Poonjah Bagayet	6,939	13	2	6,222	6	4	...	...	...	717	6	10
5	Poonjah dry grain	1,38,153	0	10	1,47,831	13	1	9,678	12	3	...	...	...
6	Colum Coarvay	2,108	7	2	4,300	11	0	2,192	3	10	...	...	...
7	Land and straw tax	22,938	15	2	35,252	12	9	12,813	13	7	...	...	...
8	Oombalum tax	4,886	15	5	4,884	10	2	...	...	...	2	5	3
9	Tax on fish	1,742	0	7	1,165	2	10	...	...	...	576	13	9
10	Tax on trees	5,706	10	0	5,535	5	11	...	...	...	171	4	1
11	Pooroopoo	57,836	10	2	57,836	10	2	...	...	...	...	...	...
12	Chank	26,967	8	0	21,367	0	0	...	...	...	5,600	8	0
13	Chayroot	11,000	0	0	11,000	0	0	...	...	...	...	...	...
	Total...	5,29,106	14	10	5,34,233	4	8	24,425	9	0	19,299	3	2
	Deduct decrease...							19,299	3	2			
	Net increase							5,126	5	10			

634. 'The season was very favorable to the Nunjah cultivation, which was carried in conse- 'quence to the extent of 17,584 cullums Varady beyond that of Fusly 1235, the whole extent 'included in the settlement being cullums Varady 52,558. The gross produce of this land 'amounted to cullums 4,82,468, and the Melwarum or Circar share thereof to cullums 1,89,933, 'being cullums 60,805 more than the Melwarum of Fusly 1235. The actual produce fell short 'of the estimate in consequence of the damage occasioned by the storm in May, which caused 'many of the tanks to give away, but it nevertheless exceeded the produce of every year since 'the Zemindary was taken under management.

635. 'Though the total quantity of produce was so large, the Sub-Collector observes, that 'the average return per cullum of seed sown was not so great as in Fusly 1235. This he justly 'remarks was to be expected, since the abundant supply of water enabled the ryot to extend his 'cultivation to his less productive lands. Referring to the accounts of Fusly 1236, in which the 'extent of cultivation came nearest to the extent included in the settlement of 1236, he shews that 'the average return in that year was still less than in this. It may be observed further that the 'average of last year exceeds the average of the whole period since the 'Zemindary came under management, excepting Fuslies 1235, 34 and '31, which, considering the great extent of land under cultivation, is 'a satisfactory proof that the advantages of the season were improved to the utmost.

No. 4 in No. 381. 18th, in Cons., 26th Feb. 1827.

636. 'With an increase of 60,805 cullums in the quantity of produce constituting the 'Circar share, there is, however, a decrease in the Nunjah settlement of Rupees 5,947 owing to 'the extraordinary depreciation of grain. The Jummahbundy valuation price of Fusly 1235 was 'Rupees 1-13-3¼ per cullum. In the present year the Sub-Collector "wishing rather a full 'collection of the Jummahbundy settlement, than a large increase in account, has found it 'expedient to settle the rate of valuation at Rupees 1-3-4¾."

637. 'Under the head of Nunjah Mel Poonjah, or dry cultivation in wet lands, there was 'a decrease of Rupees 6,383 below the settlement of Fusly 1235, which is ascribed to the opera- 'tion of the order already adverted to prohibiting this species of cultivation in the 1st and 2nd 'classes of Nunjah land. The Sub-Collector observes that the extent of Nunjah land cultivated 'as Poonjah in Fusly 1235, but brought under Nunjah cultivation in Fusly 1236, was cullums '2,248. This was probably owing in part to the season being so favourable to Nunjah cultiva- 'tion.

638. 'In the Poonjah lands as well as in the Nunjah, cultivation was carried on to an 'unusual extent, and there was an increase in the settlement in consequence to the amount of 'Rupees 9,678.

Settlement of Fusly 1236		5,34,233-4-8
Average from Fusly 1234 to Fusly 1235 inclusive		5,06,565-3-8
	Rs...	27,668-1-0

639. 'The total amount of the settlement for the 'year is shewn to exceed the average Jummah of the 'Zemindary since it has been under management by 'Rupees 27,668.

640. 'Of the total quantity of Melwaram grain actually received in kind being, as stated 'above, cullums 1,89,933, the Sub-Collector reports that cullums 1,15,713 having been disposed 'of, leaving on hand cullums 74,220 for sale. Of the quantity sold cullums 68,500 have been 'contracted for by merchants and cullums 47,213 have been sold by retail. The contractors are 'stated to be substantial merchants, from whom there will be no difficulty in collecting the 'amount to be paid. This is a point of the greatest importance which has not lately been 'sufficiently attended to, as proved by the failure of the contractors of Fuslies 1234 and '1235. It was formerly the custom to deliver over the Circar grain to a few rich merchants 'who, of course, made a considerable profit by the assistance they afforded the Zemindars 'in relieving them from the burden of disposing of it in the market. When the Zemindary 'came under the management of the Government officers, it was thought that advantage 'would be gained by abolishing this system and selling the grain freely to all purchasers. 'This might have answered if the purchasers had been required to receive the grain, and 'to pay for it immediately. But these were not the terms of sale. The grain was put up 'to the highest bidders, who were generally speculators with little capital. Persons of this descrip- 'tion, says Mr. Gleig, "are the most ready with their offers, and bring the price in general so 'high that the merchants of respectability cannot make purchases." 'It was the custom to take from them a small deposit and an agree- 'ment to receive the grain within a certain period, and also security, 'to the extent generally of one-fourth the amount. "The usual 'security (Mr. Gleig observes) was in land or jewels often borrowed for the occasion, and land 'so deeply mortgaged that it was difficult to know to whom it should belong." The collection 'of the original sale-price from these persons depended on the rise or fall of the market; if they 'had any advantage the money might be collected after the grain was resold; if not the grain was 'left in the villages under the charge of the ryots, who were held responsible for any loss. To 'obviate the evils of this system, the Sub-Collector endeavoured last year to prevail on the ryots 'to receive the Melwaram of their own lands at a favorable valuation, but he was unsuccessful, 'excepting with the people of the Pullymuddem taluq, who accepted the terms offered. He

Report dated 20th October 1826.
In Cons., 26th Feby. 1827, para. 44.

'then very prudently had recourse to the merchants who formerly dealt with the Zemindar, the 'mercoirs of Keela-curray and others, at the same time, carrying on a retail sale, it is presumed,

Para. 44.

'on the plan proposed in his report for Fusly 1235. The Board think 'it very desirable to effect a settlement with the ryots for the Circar 'share of the Nunjah produce, and they request that the Sub-Collector will again direct his attention 'to this object in the present year. If an arrangement cannot be made with the ryots for a 'commutation of the Melwaram, the Board are of opinion that the old system of settling with 'the mercoirs of Keela-curray and other substantial merchants should be again followed. It would 'be much better they think to sell at once at a price somewhat lower than the market rate to 'persons who are able to pay at all events, than to speculators who bid high in the chance of a 'favorable turn in the market without the means of fulfilling their engagements in the event of a 'reverse. The plan of selling the Circar grain as it comes in by retail a little under the bazaar 'price, in quantities not less then 50 cullums, may also be pursued as a subsidiary means.

641. 'The sum realized on account of grain sold within the Fusly was only Rupees '14,128-15-0, on account of the money settlement Rupees 2,48,575-7-2, total Rupees 2,62,704-6-2, 'leaving a balance at the end of the Fusly of Rupees 2,71,528-14-6. From August to November 'the collections amounted to Rupees 64,287-13-11, the balance then being Rupees 2,07,241-0-7, 'of which the particulars are as follows:

'Value of grain unsold	Rs.	86,589	13	1
'Do. sold to contractors but not yet received by them	,,	85,905	5	10
'Poonjah balance against ryots	,,	7,584	5	2
'Against renter of chank and chaya	,,	27,161	8	6
Total Rs...		2,07,241	0	7

29th Feberary, in Cons., 27th March 1828.

By a statement lately received it appears that this balance was reduced at the end of February to Rupees 1,08,909-15-2.

Viz.:

Nunjah balance including the value of grain unsold	1,39,742- 9-5
Poonjah balance...	2,405-13-2
Balance of chank and chaya rent	26,761- 8-6
Rs.	1,08,909-15-2

642. 'The Sub-Collector will no doubt use his best endea- 'vours to dispose of the grain which remains unsold. The Board 'authorize him to reduce the retail price below the Jummahbundy 'rate, if by that measure a speedy sale may be ensured. He will 'also call upon the contractors to receive the grain they have engag- 'ed for, and to pay up their arrears, which the Board regret to 'observe are very considerable.

643. 'It is a heavy tax upon the ryots to be charged with the custody of the Circar grain 'and to be held responsible for losses until it is delivered to the merchants. To relieve them 'from this responsibility, and to provide better for the security of the grain, the Sub-Collector last 'year proposed that storehouses should be erected in each Maghanum of the taluqs, stating 'that the ryots promised their assistance. The Principal Collector approved of the plan and 'recommended its adoption. It seems that under the present system some provision of the 'kind is necessary, and the Board request that the Principal Collector will cause estimates to be 'prepared of the expense of carrying the project into execution.

644. 'The outstanding balances of former years amount to the large sum of 'Rupees 1,42,857-2-10, of which Rupees 50,627-1-6 are due for the years from Fusly 1228 to 1231, 'and Rupees 92,240-1-4 from Fusly 1233 and 1235 inclusive. The Sub-Collector promises to 'submit a further particular report on the balances of Fuslies 1234 and 1235. The Board 'request that he will include in it the whole of the outstanding balances, and that he will fully 'explain the circumstances of all the defaulters notwithstanding these may have been mentioned 'in former communications. The Board wish the whole subject to be brought forward completely 'at once.

645. 'The Board authorize the remission of the small balance of Rupees 98 against a ryot 'of Pullymuddum taluq, under the circumstances explained in para. 28 of the Sub-Collector's 'report.

646. 'The Sub-Collector observes that no change was made in the last Fusly in the 'usual mode of settlement (on the Nunjah lands) either in estimating 'or dividing the crops. "This system," he remarks, "is vexatious, 'expensive, and unsatisfactory. Vexatious to the ryots in the difficulty he often experiences in 'procuring the estimation, thrashing and division of his crop. Expensive to the Circar, as regards 'the large Sibbendy required for that purpose, and unsatisfactory to any one employed in 'conducting it." He proceeds to give the outline of a plan which he considers better adapted 'to existing circumstance and calculated to remedy some of the evils of the present system. 'Mr. Gleig has further explained this plan in a private communication, from which the Board 'understand that he proposes to form village settlements by applying to the lands under culti- 'vation in every year, a fixed standard of produce per cullum Varady, which standard is to be 'assumed by striking an average of the actual proportions of the produce to the cultivation 'for a certain series of years. The settlement to be in grain, the ryots having the option of 'delivering the Circar share in kind, or paying for it in money. The ryots to be collectively and 'individually responsible for the whole demand against the village. The sub-division or appor- 'tionment of the village settlements to be made by the ryots themselves. The advantages of the 'plan are the simplification of the business of the settlement. The saving of expense to the Circar, 'the removal of a fruitful source of corruption, and the relief of the ryots from the vexation to 'which they are at present subject, by the continual interference of the Circar officers. These 'are great advantages, and they incline the Board to think that the scheme is worthy of trial. 'The chief objection is the withdrawing from the inferior ryots the protection which an individual 'settlement affords them against oppression and injustice on the part of the heads of villages and 'other powerful ryots; when village settlements were formerly entered 'into in Ramnad, it was found necessary to pay great attention to 'the due allotment of the demand upon the village, among the 'cultivators according to each man's cultivation, in consequence of 'the head inhabitants and Curnums conspiring together to defraud the inferior ryots, "who, 'ignorant of everything but the rude occupations of agriculture, are easily circumvented in the 'settlement of accounts, which they cannot read, and the explanation of which they are accus- 'tomed to receive from the Curnum only." The Sub-Collector does not think the inferior ryots 'are so much under the influence of the others as to submit to injustice in the individual assess- 'ment, but they may be deceived into acquiescence through ignorance. This, however, is an 'evil which is capable of correction by a vigilant superintendence. On the whole, therefore, 'the Board think it proper to authorize the Sub-Collector to make the necessary arrangements 'to introduce the plan in a few villages at first, by way of experiment, to be extended farther 'if approved. Before the introducing it he will report fully the data upon which the standard 'of produce is calculated in the villages he may select for the experiment.

Para. 42.

From Mr. Lushington, 29th Decr. 1810, in Cons., 22nd Jany. 1801. Para. 31.

647. 'It has been already noticed that the Sub-Collector issued an order in Fusly 1235 'prohibiting the cultivation of Poonjah in Nunjah lands of the 1st and '2nd classes. In his report on the settlement of that year he stated that 'the profits derived from this kind of cultivation were so considerable, that the ryots if allowed 'would be induced to appropriate a large portion of their Nunjah lands to it. It appears there 'is a particular assessment for Nunjah lands cultivated with Poonjah, intended to be applied to 'this cultivation in lands which, from their distance from water or other cause, cannot be profit- 'ably employed in common years in raising Nunjah crops. It seems that this assessment is 'considerably less than the demand on account of Nunjah cultivation, but the proportion is not 'shewn. In Fusly 1235 the penalty for carrying on this cultivation contrary to the proclamation

Para. 15.

'was a double assessment. The settlement was made upon this principle except in the northern 'taluqs, where the assessment is much higher than in the southern. In these taluqs one and 'a half teerwa only was collected. The Sub-Collector subsequently modified his order for the 'levy of double teerwa, and directed the demand for this kind of cultivation to be rated according 'to the average value of the Melwarum of Nunjah lands of the same description. The lands so 'cultivated in Fusly 1236 were assessed in this manner. The rule appears to be equitable if 'intended to be applicable only to cases in which Nunjah lands of the 1st and 2nd classes are 'cultivated with Poonjah, when there are sufficient means to carry on the usual wet cultivation. 'But in such cases it is contrary to general experience that the ryots should prefer dry cultiva- 'tion. The Sub-Collector observes that the circumstance came particularly to notice in Fusly '1234. There was certainly a large increase of Nunjah Mel Poonjah cultivation in that year, 'but it was then ascribed apparently with reason to the nature of the season. The Principal 'Collector observed that the ryots were anxious to extend their Nunjah cultivation, but finding 'that the water in their tanks was insufficient to admit of it, and that the old waste Nunjah 'lands could rear Poonjah at a moderate assessment, with an early harvest, they occupied them 'in order to relieve their immediate wants. The season having been more favorable for Nunjah 'cultivation in 1235, and again in 1236, would perhaps have induced the ryots to extend their 'Nunjah cultivation spontaneously.

648. 'The Sub-Collector has shewn that the Circar receives less from dry cultivation 'in the Nunjah lands, but he has not shewn that the ryots' return after deducting his payment 'to the Circar is greater. He will be pleased to submit a statement contrasting the value of the 'return to the ryot from Poonjah and Nunjah cultivation in Nunjah lands after deducting the 'payment to the Circar from each. He will at the same time explain what kinds of grain are 'grown by this mode of cultivation, upon what principle the money assessment is fixed, and what 'proportion it bears to the Poonjah teerwa, and to the average value of the Circar share of the 'Nunjah produce. He will also explain whether the prohibition of Poonjah cultivation in Nunjah 'lands is general, or limited to cases in which there are abundant means of irrigation.

649. 'The Sub-Collector reports a very important change made by him last year in collecting 'the Poonjah assessment in money. The assessment having been formed and entered in the 'accounts in Shooly fanams, it has been the practice to calculate the demand against the ryot 'in that coin, and when payment is made in Rupees to give credit for them at the bazaar rate, 'which is greatly enhanced by the Shooly fanams having become scarce since the introduction 'of the new currency. The gain to the Circar by exchange under this system being equivalent 'to an additional assessment which the Sub-Collector considered unfair, he issued a proclamation 'under the sanction of the Principal Collector, directing credit to be given at the Government 'rate of exchange on all Poonjah teerwa collections.

650. 'As the Board have occasion to consider this subject with reference to the Madura 'District generally, they will not notice it further here than to observe that a change of such 'importance ought not to have been introduced without their authority.

651. 'By the Principal Collector's letter, dated 30th January 1828, it appears that the 'surplus fund in money belonging to the Zemindary of Ramnad in his treasury at that date 'amounted to Rupees 1,56,172-0-3. This sum, together with the amount since realized, should 'be immediately subscribed to the Bengal loan now open. In future the surplus collections should 'be regularly invested in like manner as they come into the Company's Treasury. The interest 'upon Company's bonds should be disposed of in the same way as it becomes due. The Principal 'Collector will be pleased to report the investment of the surplus in hand, stating the actual 'amount, and he will take the same opportunity to notify the amount of interest which has 'accrued upon the bonds which he now holds on account of the Zemindary, and the manner in

'which it has been disposed of, the Board trust that it has not been allowed to be unemployed. 'The Principal Collector will also be pleased to point out under what head the interest is 'credited in his account current.'

652. In reply we were informed in a letter from the Secretary to Government, under date the 6th May, that the Right Honorable the Governor in Council concurred in opinion expressed in the 14th para. of our proceedings respecting the mode of disposing of the Melwaram grain, and desired that the plan therein recommended might be followed.

From the Secy. to Govt., in Cons., 12th May 1828.

Vide para. 640 of this Report.

653. With regard to the proposition of the Sub-Collector that storehouses should be erected in each Maghanum of the taluqs, and the ryots relieved from the custody of the Circar grain, and the responsibility for losses until it is delivered to the merchants, the Right Honorable the Governor, we were informed, thought it would be better to make the ryots some allowance for the duty than to change the system; the duty however would not, it was presumed, fall heavily upon them in future, if the practice of selling the grain to mere speculators were discontinued, and either a settlement with the ryots or sales to substantial merchants with the condition of immediately receiving charge of the grain effected.

Vide para. 643 of this Report.

654. It was observed that the plan of settlement proposed by the Sub-Collector and recommended in the 20th para. of our Proceedings, was not a new scheme; that there was no other mode of settlement in 1801, 1802 and 1803, and that it was found to answer perfectly well, we were told, that it should therefore be reverted to. In continuation it was remarked that the deception which it was apprehended the inferior ryots might be induced to acquiesce in is practised in the last stage of the settlement when the head inhabitants, colluding with the Curnums, too often contrive to throw an undue proportion of the loss upon the inferior cultivators, and to bear little or more of it themselves. Vigilance, however, on the part of the Sub-Collector, and ready attention to complaints would, it was added, enable him to prevent the abuse being carried to an injurious extent.

Vide para. 645 of this Report.

655. We were told that as the rate of conversion of Cully and Shooly fanams was observed to form the subject of a separate communication from us, under date the 24th April, No. 153, and at that time under the consideration of Government, the Right Honorable the Governor in Council would not notice the matter then further than to express his concurrence in our opinion, that a change of such importance as that stated by the Sub-Collector to have been introduced by him should not have been adopted without the sanction of Government.

Vide paras. 649 and 650 of this Report.

Vide para. 659 of this Report.

In the Bengal Loan	2,40,055	8	0
Surplus collections in hand ...	1,56,172	0	3
Rs...	4,06,127	8	3

656. The surplus funds in favor of the Zemindary at the close of last year, were, it was observed, Rupees 4,06,127-8-3.

657. In conclusion we were informed that the Right Honorable the Governor in Council observed that an unusual delay has occurred in submitting to Government the report on the settlement of Ramnad for Fusly 1235, and requested that the settlement of each year might in future be reported on separately.

658. Copy of the foregoing letter was communicated to the Principal Collector on the 12th May last.

Relative to the Assessment of the Zemindary of Ramnad and Shevaganga.

To the Chief Secy. to Govt., In Dy. Cons., 28th Apr. 1828.
Proceedings, in Cons., 21st Apr. 1828.
From the Pl. Collr. of Malabar, 24th May, in Cons., 4th June 1827.
To do. 4th, in Cons., 4th do.
From do. 8th, in Cons., 17th Jany. 1828.
From do. 16th, in Cons., 24th March.

659. On the 24th April we submitted for the orders of the Right Honorable the Governor in Council the following extract from our Proceedings, under date the 21st of that month, as detailed in the correspondence with the Principal Collector of Madura noted in the margin.

660. 'For the purpose of the permanent settlement the revenue of the Zemindary of Ramnad was calculated in Shooly and Cully fanams converted into Star 'Pagodas, in which the peishcush was settled, at 30 Shooly and 18 Cully 'fanams per Pagoda. For the same purpose and at the same time, the 'revenue of the Zemindary of Shevaganga was calculated in Shooly 'fanams at 24 fanams per Porto Novo Pagoda, and 120 P. N. Pagodas 'per 100 Star Pagodas, being 28⅘ fanams per Star Pagoda, and the peishcush was settled in Star 'Pagodas at that rate. The Cully and Shooly fanams being then the common currency of the 'country, not only the ryots in the Zemindaries who were subject to a money assessment, but 'also the Zemindars, whose peishcush was fixed in Star Pagodas, paid their kists in those coins. 'Pagodas being scarce their relative value to the common currency became enhanced in the 'market above the rates of conversion assumed at the settlement, and when the Zemindars paid 'in Cully and Shooly fanams, it was the practice at first, after crediting them for their kists at 'those rates, to receive from them an additional payment to make up the difference of the market 'rates, which was entered in account as profit by exchange. On the representation of Mr. Parish, 'the Collector of Madura and Dindigul, this practice was abolished by 'order of Government in 1805, and it was directed that the payments 'of the Zemindars should be received in future at the established rates.

Enclosure No. 1 in Mr. Lushington's letter, dated 30th Sept., in Cons., 13th October 1802.

Enclos. No. 6 in do.

From Govt., 29th Oct. In Cons., 2nd Decr. 1805.

'Lately the Cully and Shooly fanams have become scarce in consequence of the measures of 'Government to withdraw them from circulation, and their relative value to the Pagoda and 'Rupee is therefore greatly enhanced. The current exchange for a Cully fanam is not exactly 'known, but the proportion of the Shooly fanam to the Pagoda at present is stated to 'be 22½* to 1 instead of 30 to 1 and 28⅘ to 1 as formerly. In this 'change of circumstances the ryots in the Zemindaries have been 'obliged to pay their kists in Pagodas and Rupees, receiving credit 'only at the bazaar rates. Thus a ryot of Ramnad on paying a 'Pagoda, which at the permanent settlement was considered to be an 'equivalent for 30 Shooly fanams, instead of obtaining a discharge for 'a demand of 30 fanams, received credit for only 22½ fanams, and was compelled to make up 'the difference. In Fusly 1236 the Sub-Collector in charge of Ramnad considering this to be a 'grievous imposition upon the people, with the concurrence and sanction of the Principal 'Collector, abolished the extra collection which had been carried to account as gain by exchange, 'and gave credit to the ryots for their payments in Rupees, at which 'he culls the Government rates of exchange, viz., 27¾ Shooly 'fanams and 16½ Cully fanams per Pagoda or 3½ Rupees.

* From Pl. Collr. dated 24th May 1827. In Cons., 4th June and para. 40 Sub-Collr.'s report, dated 10th Dec. 1827.
Enclosure in a letter from the Princl. Collr. of Madura, dated 30th Jany., in Cons., 21st Feb. 1828.

See para. 41 of Sub-Collr.'s report.

661. 'At the end of 1826 certain inhabitants of Shevagunga complained to the Government 'of the exaction by the Zemindar of the difference between the bazaar rate of exchange for Shooly 'fanams and that established at the permanent settlement, and prayed 'that the Zemindar might be ordered to give them credit for their 'kists when paid in Rupees at the latter rate. This petition was 'referred by Government to the Board, and by the Board to the Principal Collector, who reported on it under date the 24th May 1827, and stated his opinion that the

No. 1290 of 1826.
16th February 1827.
In Cons., 4th June 1827.

'Zemindar ought to accede to the petitioner's prayer. He added that he had made a communi-
'cation to this effect to the Zemindar, who replied that he would await the Board's orders. The
'Board concurred in the opinion expressed by the Principal Collector, and desired him to acquaint
'the Zemindar that they considered him bound in equity to make his
To the Princl. Collr., 4th, in Cons., 4th June 1827.
'collections from the ryots in the coins now current at the same rate
'of conversion as was observed by the Circar in transactions with him-
'self. In reply the Zemindar addressed a petition to the Board, which the Principal Collector
'forwarded under date the 8th January 1828, with a letter stating that he had been unable to
'persuade the Zemindar to give up his demand for the difference of exchange, but that the Zemin-
'dar professed a willingness to abide by the Board's decision on the case after they should have
'considered his petition. In this petition the Zemindar contends that
In Cons., 17th Jany. 1828.
'he is entitled to receive payment of the assessment on the Dhurma-
'sanum lands in his Zemindary (which are the only lands bearing money assessment) at the
'current exchange for Shooly fanams, because the inhabitants have always paid Star Pagodas
'and other coins in lieu of Shooly fanams at the bazaar rates when they have been unable to procure
'Shooly fanams, because they are bound by their Moochilkas to pay in Shooly fanams in which
'their assessment is fixed, and because there is nothing in his Sunnud or in the Regulations in
'force "against recovering the revenue from them in any current coins for Shooly fanams at the
'bazaar rate according to the tenor of their engagements." He represents that if he is prevented
'from enforcing the right he asserts, he will be subjected to a great loss; whereas he
'ought to be allowed every possible advantage to compensate the risk he sustains under
'the terms of the permanent settlement which allow of no remission for contingencies, such
'as a fall in the price of grain below the commutation price at which his peishcush was fixed,
'whereby he at present suffers loss.'

662. 'The Board having attentively considered the arguments of the Zemindar in support
'of his demand, are still of opinion that it is not equitable. The Dhurmasanum lands in question
'come under the description in the 4th article of the Sunnud-i-Milkeut Istimirar, of alienated
'lands paying a quit-rent, which quit-rent, declared to be unchangeable by the Zemindar, was
'included in the assets of the Zemindary. These assets were converted into Star Pagodas at a
'specific rate of exchange, and a certain proportion of the amount was settled as the Zemindar's
'peishcush. Now it is evident that if the Zemindar obliges the inhabitants of the Dhurmasanum
'villages to pay their Poroopoo or quit-rent in the current coins at the bazaar rates instead of
'the rate of settlement, the present exchange being enhanced upwards of 20 per cent. by the act
'of Government in withdrawing the Shooly fanams from circulation, he in effect raises their
'Poroopoo to that extent contrary to the stipulation in his Sunnud in this behalf, and takes to
'himself a profit which was never contemplated in the calculation of his assets. The loss which
'the Zemindar deprecates is therefore the loss of a profit which he was not entitled to. As to
'there being nothing in the Zemindar's Sunnud or in the regulations to prohibit him from taking
'advantage of the difference of exchange, it has been already observed that as the effect of doing
'so would be to increase the rent of the Dhurmasanum villages, the prohibition is implied in the
'Sunnud, and it may be added that as the regulations direct generally that when a case arises
'for which there is no express provision in the law, it is to be decided according to equity, the
'Zemindar's demand is at least negatively opposed by them. By Regulation V of 1832 it is the
'duty of the Collector when a demand for rent is disputed, to decide between the Zemindar and
'the tenant as to its correctness; in such a case the Board apprehend that he is bound to take
'into consideration all the circumstances and to decide upon them so as to do substantial justice.
'In the present case the terms of the Moochilka upon which the Zemindar insists are such as
'cannot be strictly observed, because the Government has withdrawn from circulation the coins
'which are therein specified; and as the parties dispute regarding the terms to be substituted, it
'appears clearly to be the duty of the Principal Collector to settle the point in the first instance;

'and the Board propose, if approved by Government, to instruct him to act accordingly in the
'event of any application being made to him by the Zemindar for authority to enforce his
'demand, referring to the rate of conversion adopted for the purpose of the permanent settle-
'ment. The Board propose also, if the Government concur in the judgment upon the case, to
'direct the Principal Collector to apprize the Zemindar of it immediately, and to call upon him to
'conform to it, advising him that he must not expect any indulgence as to the payment of his own
'kists while he rejects the fair offers made to him by the holders of the Dhurmasanum villages,
'and leaves a large amount of revenue outstanding which they are ready to pay and have indeed
'repeatedly tendered.

663. 'The case of Ramnad is similar, except that the lands subject to a money assessment
'are not exclusively Dhurmasanum lands. The Board think that the rates of conversion for
'Cully and Shooly fanams at which the Zemindar's peishcush was calculated, should be those now
'observed in the receipt of revenue from the ryots instead of the rates adopted by the Sub-
'Collector.

664. 'The Cully and the Shooly fanams, which until lately constituted the currency of the
'southern provinces, are included in the list of coins which the Govern-
To the Accountant-General. Enclosure in a letter from the Principal Collector 6th, in Cons., 17th Sept. 1827.
'ment, under date the 22nd May 1827, ordered not to be received in
'payment of revenue except at 2 per cent. below their intrinsic value;
From Principal Collector 6th Sept. 1827, in Cons., 17th do.
To Govt., 1st, in Cons., 1st Oct. 1827.
From do. 9th, in Cons., 15th Oct. 1827.
'apprehending inconvenience from the immediate execution of this
'order, the Principal Collector of Madura obtained leave to suspend it
'in his district, in which the assessment is calculated in Cully fanams,
'until the close of the current Fusly, and in a late letter he has
'suggested that the period be prolonged until the end of the present
From the Principal Collector 16th March 1828, in Cons., 24th March do.
'year 1828. It appears that there is a fixed rate of conversion for the
'assessment in Cully fanams, viz., 16½ Cully fanams per Star Pagoda or
'its equivalent 3½ Rupees, and the Board apprehend that the ryots have the option of paying either in
'Fanams or Rupees. If this be the case, it is not apparent how the order for receiving fanams below
'their intrinsic value can affect the ryots, considering how scarce the Cully fanams have become,
'and that their exchange is therefore greatly above par, there can be no doubt that the ryots will
'always pay in Rupees which are now the common currency. Indeed the order of Government
'as regards the Cully and Shooly fanams under present circumstances must be generally
'in operative, for no man who is free to do otherwise, will pay 20$\frac{4}{12}$* Cully fanams or 28$\frac{6}{16}$ Shooly
'fanams for a Pagoda to the treasury, when he can get the same in
* These are the new rates at 2 per cent. below the intrinsic value of the Coins.
'the bazaar for 16½ Cully and 22½ Shooly fanams. The object of
'Government perhaps is only to guard itself against loss; but if it is
'desired to withdraw the Cully and Shooly fanams entirely from circulation, some other measure
'must be adopted for this end. The Principal Collector was directed to notify by proclamation
'that from the close of the current Fusly the Cully and Shooly fanams would be received only
'at the new rates specified in the tables approved by Government under date the 22nd May 1827.
'On receiving orders to this effect, the Sub-Collector in Ramnad addressed a letter to the
'Principal Collector, copy of which is enclosed in Mr. Peter's letter of
Dated 31st Oct. 1827.
'the 16th ultimo, suggesting that the proposed proclamation might
In Cons., 24th Mar. 1828.
'involve the Government in difficulty, inasmuch as it might be con-
'strued to declare Cully and Shooly fanams, and Rupees, Annas and Pice, reciprocally converti-
'ble at the rates specified in the tables referred to, or specifically that as a ryot by the terms of
'the proclamation on the payment of 100 Cully fanams would be entitled to credit for Rupees
'17-5-8, so likewise on payment of Rupees 17-5-8, he would be entitled to credit for an assess-
'ment of 100 Cully fanams. Mr. Gleig proceeds to shew that such a construction of the
'proposed proclamation would occasion a very serious loss of revenue. The Board do not
'think that the proposed proclamation would be liable to the construction which the Sub-

'Collector conceives might be put upon it, and they do not apprehend that any difficulty would 'arise from it of the nature contemplated by him. The proclamation was intended simply to 'notify at what rates certain uncurrent coins would be received in future if tendered at the Treasury 'in payment of revenue, leaving the people the option of paying in the established currency as 'usual. The terms of the proclamation, if properly worded, would be sufficient to shew that the rates 'therein specified were not meant to be reciprocally convertible; and this being clearly explained, 'no demand could reasonably be founded thereon for an alteration in the established rates at 'which the money assessment in Cully and Shooly fanams is converted. On the whole the Board 'see no cause why the order of Government regarding the receipt of these coins should not be 'published as the rule to be observed from the beginning of the ensuing Fusly, if the Govern-'ment on consideration of the present state of the exchange in the bazaar should still think it 'worth while.

665. 'Another subject of some importance concerning the Dhurmasanum lands in 'Shevaganga is noticed in the Principal Collector's letter of the 8th 'January last, and a petition from the Zemindar regarding it is 'enclosed therein. The Board have also received a counter-petition 'from some of the holders of Dhurmasanum lands. It has already been observed that these 'lands come under the description in the 4th article of the permanent Sunnud of alienated lands 'paying a quit-rent, which quit-rent declared to be unchangeable by the Zemindar, is included 'in the assets of the Zemindary, *the lands subject to it being excluded.* The Zemindar, however, 'claims a right to measure the lands in question in order to increase his revenue by levying a 'tax on the additional land brought into cultivation since the permanent settlement. The 'Board are of opinion that under the terms of his Sunnud and of Regulation XXV of 1802 'corresponding thereto, the Zemindar has no right whatever to exercise any authority over the 'lands entered in the account of his assets at the permanent settlement as subject to a fixed quit-'rent or Poroopoo. This right in respect to such lands is strictly limited to the quit-rent 'specified in that account. If there be found an excess of land liable to taxation in the Dhurma-'sanum villages or others excluded from the assets of the Zemindary as subject to quit-rent, or 'if there be any defect in the title of the holders, the right to resume or to levy an additional 'tax as the case may be is specially reserved to the Government.

In Cons., 17th Jany. 1828, No. 37 of 1828.

666. 'The Zemindar, however, asserts that the holders of Dhurmasanum lands have removed 'the land-marks denoting their limits, and have encroached upon the lands of the adjacent Ayen 'villages, or the villages included in the assets of the Zemindary, and claims a right of measur-'ing the lands of the Dhurmasanum villages for the purpose of proving the fact. The Board 'think he has no such right if he has reason to believe that an encroachment has been made on 'his lands; he ought to prefer a complaint to the Principal Collector, who will act upon it accord-'ing to custom and to the rules prescribed in the Regulations in this behalf.

667. On 25th November we were informed that the Right Honorable the Governor in Council having had under consideration our Proceedings, submitted in our Secretary's letter of the 24th of April, relative to the rate of conversion into the regular currency proper to be observed in the Zemindaries of Ramnad and Shevaganga, in receiving payment of rents fixed in Cully or Shooly fanams, and also to a right claimed by the Zemindar of Shevaganga to increase his revenue from Dhurmasanum lands in cases where he might find by measurement, that the holders of such lands in his Zemindary had extended their cultivation since the permanent settlement was effected, concurred in the view taken by us of both of those questions.

From the Secy. to Govt., in Cons., 1st Decr. 1828.

668. We were therefore requested to communicate our sentiments, as we had proposed, to the Principal Collector. As, however, it seemed probable that the points which we had discussed might be brought before that officer under Regulation V of 1822, for summary inquiry and decision by him in the first instance, subject to appeal to a regular Court of Justice, it ought, we

were informed, to be understood that the communication, though it might be expected to be of use in assisting to form his judgment, would not carry authority to govern his proceedings. That his decisions must be the result of his own conviction, and that the Right Honorable the Governor in Council was well pleased to know that the determination of these difficult questions (for notwithstanding his concurrence under the information before him, in our views of them, he thought them still attended with considerable difficulties) would not be fixed, without their undergoing further inquiry by an officer so qualified as the Principal Collector was by his experience, knowledge and judgment, for the performance of that duty.

In Dy. Cons., 15th Dec. 1828.

669. Copy of the foregoing letter was communicated to the Principal Collector of Madura and Dindigul on the 11th December.

RELATIVE TO THE CLAIMS PREFERRED ON THE PART OF THE RENTERS OF THE RAMNAD CHANK FISHERY, DURING FUSLIES 1234, 1235 AND 1236, FOR A REMISSION OF RENT.

To the Chief Secy. to Govt., in Dy. Cons., 20th Nov. 1828. Proceedings, in Cons., 13th Nov. 1828.

670. On the 17th November we submitted for the orders of the Right Honorable the Governor in Council, the following extract from our Proceedings, under date the 13th of last month.

671. 'The Board proceed to take into consideration the claims preferred on the part of 'Messrs. Scott and Co. of Calcutta, the renters of the Ramnad Chank Fishery, during Fuslies '1234, 1235 and 1236, for a remission of rent.

672. 'On the 21st June 1824 the Principal Collector of Madura submitted a proposal from 'Mr. Peter Gordon, on the part of Messrs. Scott & Co. of Calcutta, to 'rent the Ramnad Chank Fishery for three years, that is, from Fusly '1234 to 1236, at the rate of Rupees 26,967 per annum, Messrs. 'Arbuthnot and Co. of Madras being security. The Board accept-'ed this proposal expressly on the condition that the rent should 'be for three years certain, Messrs. Scott and Co. not having the 'option of retaining or throwing up the farm according to their interest or convenience. In 'reply the Principal Collector reported that Mr. Gordon as the Agent of Messrs. Scott and Co., 'had taken the rent for the specific term of three years.

From Prinl. Collr. 21st, in Cons., 28th June 1824.

To Prinl. Collr. 28th in Cons., 28th June 1824.

From Prinl. Collr. 10th Sept. 1824, in Cons., 20th do.

673. On the 19th July 1826, after the expiration of two years of the term, Messrs. Arbuthnot & Co. addressed a letter to the Board inquiring whether they would be willing to relieve Messrs. Scott and Co. from the remaining year, and upon what conditions. After a reference to the Principal Collector, the Board answered that they thought it most for the interest of Government to hold Messrs. Scott and Co. to their engagement.

From Messrs. Arbuthnot and Co., 19th July, in Cons., 24th do.
To the Prinl. Collr. 24th, in Cons., 24th July 1826.
From do. 1st Sept. 1826, in Cons., 7th do.
From Messrs. Arbuthnot and Co., 21st, in Dy. Cons., 25th Sept. 1826.

674. Subsequently on the 16th October Messrs. Arbuthnot and Co. addressed another letter 'to the Board, in which, after representing on the part of Messrs. Scott 'and Co., the very unfavorable result which had attended the fishery, 'owing especially to discussions between their agent and the public 'servants in the district, by which it had been greatly interrupted, they proposed, in order to save 'their constituents from future loss from the cause, that the Collector should resume the fishery 'and conduct it in such a manner as he might consider most expedient for the benefit of the rent-'ers; and further, under the peculiar circumstances of the case, that they should be relieved from 'a portion of the rent of the current Fusly (1236). Upon the representation of Messrs. Arbuthnot 'and Co., the Board were induced to recommend that the Principal 'Collector should be authorized to take charge of the fishery and to 'manage it on account of the renters, provided Messrs. Arbuthnot

From Messrs. Arbuthnot and Co., 16th Oct. 1826, in Cons., 19th do.

To Govt., 19th, in Cons., 19th Oct. 1826.

'and Co. would be responsible to make up to the Government for Fusly 1236 the amount of the 'average of the collections of eight years preceding the rent, viz., 'Rupees 21,367. The Government was pleased to sanction this 'arrangement, "principally for the purpose of putting an end to the 'employment of Mr. P. Gordon, the renters' agent;" and Messrs. 'Arbuthnot and Co. having signified their consent to the stipulation required on their part, that 'Principal Collector was directed accordingly to take charge of the fishery and to conduct it in 'the manner proposed on behalf of the renters.

From Govt., 20th Oct. 1826, in Dy. Cons., 23rd do.

21st Oct. 1826, in Cons., 23rd do.

675. 'Notwithstanding the arrangement thus deliberately settled, Messrs. Arbuthnot and Co 'again addressed the Board on the 12th January 1827, on the subject 'of this rent, concluding with a request that Messrs. Scott and Co. 'might be released from the payment of the kists during the last 'Fusly of the contract, they relinquishing all interest in the fishery from the date of its resump- 'tion by the Collector on the part of Government. This request has 'since been modified by Messrs. Scott and Co., who apply to be relieved 'from the fishery altogether from the 21st November 1826 on pay- 'ment of the proportion of kists due until that time, and that thence- 'forward it may be considered the property of Government. To this application the attention of 'the Board is drawn by the letter from Messrs. Arbuthnot and Co., 'under date the 22nd ultimo, and it is necessary to dispose of it in 'order to the settlement of the accounts of Messrs. Scott and Co., who have as yet made no pay- 'ment for the rent of Fusly 1236.

From Messrs. Arbuthnot and Co., 12th Jany. 1827, in Cons., 15th do.

Enclosure in letter from Messrs. Arbuthnot and Co., 29th Feb. 1828, in Cons., 3rd March do.

In Cons., 23rd Oct. 1828.

676. 'For the determination of the question of Messrs. Scott and Co.'s claims in respect 'to Fusly 1236, it seems requisite only to advert to the correspondence 'with their agents in October 1826, bearing in mind the previous refusal 'of the Board to relieve Messrs. Scott and Co. from the last year of 'their engagements, which was communicated to Messrs. Arbuthnot and Co. in September.

21st. In Dy. Cons., 25th Sept. 1826.

677. 'In their letter of the 11th October 1828, Messrs. Arbuthnot and Co. stated that they 'had been instructed by Messrs. Scott and Co. to appeal to the liberality of Government, "as 'well as to indemnify them for past losses, as to authorize the adoption of some arrangement by 'which they might be saved from similar loss during the remaining term of the contract." For 'the past they said they were unprepared to represent the claims of their constituents from want 'of full information of the nature of the circumstances upon which it was founded. But for the 'management of the fishery during the remaining term of the contract, they proposed the arrange- 'ment which has been already mentioned as that which they considered the best for the interests 'of the renters and knowing that the renters; would not be relieved altogether from their 'engagement for Fusly 1236, they solicited for them a partial remission. This remission was 'granted on the guarantee of Messrs. Arbuthnot and Co. to make good the remainder of the rent, 'and the arrangement which they proposed for the management of the fishery was sanctioned, 'not so much as an indulgence to which the renters have made out a claim, but for the conveni- 'ence of Government to remove a person who by his conduct while he injured the interests of 'his employers, had caused much trouble and annoyance to the public officers in the district.

678. 'It was clearly understood on all sides that the arrangement thus concluded was 'definitive in respect to Fusly 1236. The original contract was ratified and confirmed, subject 'to a certain modification in respect to the amount of rent to be paid for that Fusly, with a full 'knowledge of the circumstances likely to affect the interests of the renters and especially of the 'unfavorable state of the market for chanks, having made the best terms they could for their 'constituents, Messrs. Arbuthnot and Co., unreservedly guaranteed them. It was not there-

'fore without surprize that the Board, within the short space of three months after that guarantee 'was given, received an application from Messrs. Arbuthnot and Co., 'to set aside the arrangement to which it related. On the 'first consideration of this application they thought it altogether unreasonable, and after 'mature deliberation they remain of the same opinion. It is not asserted by Messrs. Arbuthnot 'and Co. in their letter of 12th January 1827, that anything had occurred up to that 'time, which was not foreseen and calculated upon when the new arrangement was concluded 'which it is proposed to set aside. It is not asserted in their subsequent letters that anything 'occurred between that time and the close of Fusly 1836, which was not equally foreseen and 'calculated upon.

In Cons., 15th Jany. 1827.

679. 'There does not appear therefore to be the least foundation for the claim preferred 'on the part of Messrs. Scott and Co. to be relieved wholly or in part from the reduced rent for 'Fusly 1236, which Messrs. Arbuthnot and Co. on their behalf agreed to pay.

680. 'There remains the question whether Messrs. Scott and Co. have a good claim to 'remission out of the rent for Fusly 1236 on account of previous losses. The grounds of this 'claim are set forth in the letter from Messrs. Arbuthnot and Co., dated 12th January 1827, 'viz., 1st an alteration in the system of collecting the duties on chanks since the commencement 'of the contract; 2nd, the general inaptness of European agency under the ancient usages for 'the management of the fishery, but which could not have been foreseen by the present renters.

681. 'Adverting in the first place to the latter ground of claim, the Board observe that 'Mr. P. Gordon, the agent of the renters, had himself rented this very farm in Fusly 1232, and 'therefore must have been perfectly acquainted with the system which had always prevailed in 'the management of the fishery, and fully aware of the inaptness of European ageney, if indeed 'it were inapt in general, and that Messrs. Scott and Co. likewise had sufficient experience, as 'the renters of the Tinnevelly Chank Fishery, before they undertook the present contract, to 'enable them to judge of the operation of European agency in business of the kind. From their 'undertaking this contract after such experience, it might be inferred that thay had found 'European agency to be successful, and that this was the case is proved by a letter from Messrs. 'Arbuthnot and Co. on the part of Messrs. Scott and Co., dated 10th August 1824, in which it 'is urged as a reason for encouraging the competition of Europeans 'in undertakings of this sort, that by their skilful superintendence the 'fishery in Tinnevelly had been already made to double the revenue 'which the Government had before derived from it. This letter, it will be observed, was 'written at the same time that Messrs. Scott and Co. undertook the Ramnad Chank Farm. The 'object of the letter was to obtain a lease of the Tinnevelly fishery for three years, as in Ramnad, 'that term being considered necessary "to guard against the accidents of any particular season, 'both as respects the produce of the fishery, and the market for the sale of chanks." From this 'it is evident that Messrs. Scott and Co. from experience, relied on the aptness and efficiency of 'European agency, and also that they had well considered when they made their offers, that the 'proposed speculation was of a precarious nature and liable to be defeated or injuriously affect- 'ed by various accidents. It may be concluded that the claim of Messrs. Scott and Co. to remis- 'sion, so far as it rests on the second ground stated by Messrs Arbuthnot and Co., is quite untenable.

From Messrs. Arbuthnot and Co. 10th Aug. 1824, in Cons., 4th Nov. do.

682. 'It is worthy of remark in this place as introductory to the observations which the 'Board have to make on the first ground of claim, that the idea of the inaptness of European 'agency appears to have been suggested to Messrs. Scott and Co., or their representatives, 'Messrs Arbuthnot and Co., solely by their experience of the agency of Mr. P. Gordon, and 'there can be but one opinion as to the unfitness of that person for the office with which he was 'charged, unfortunately for the interests of the renters. There is no room for any allegations

'to the inaptness or inefficacy of European agency with respect to the fishery in Tinnevelly. 'The difference is, that in the one case the business was managed with discretion, in the other, 'as is well known to Messrs. Arbuthnot and Co., with the most extraordinary indiscretion, to say 'the least of it.

683. 'The alteration in the system of collecting the duties on chanks, complained of by the 'renters, consists, Messrs. Arbuthnot and Co. explain, "in the enactment of regulations involving 'impediments in the management of the fishery which have had an unfavorable operation on its 'result." It is stated that the period of levying duty when Mr. Gordon undertook the contract 'was on the exportation of the chanks from the district; that their transit from one storehouse 'to another was free and unrestrained, but that in consequence of a dispute with Mr. Gordon 'regarding the payment of duty on chayroot (the farm of which, it is to be observed, was also 'rented by Messrs. Scott and Co. and managed by Mr. Gordon on their behalf), an order was 'issued, in pursuance of which the removal of chanks from the inferior storehouse could not be 'effected except on payment of duty—an operation occasioning both loss and inconvenience. It 'is admitted that this order was afterwards rescinded, and that the payment of duty was not 'insisted on subsequently when chanks were removed from place to place within the district; but 'it is asserted that certain forms were required to be gone through involving both inconvenience 'and delay, and that in consequence of these obstacles Mr. Gordon found it necessary to reduce 'the number of receiving houses from 12 to 3.

684. 'It seems from the letter of Messrs. Arbuthnot and Co. of the 16th October that the 'difficulties here adverted to began in June 1825. From the account of 'the matter given by the Principal Collector, it appears that when Mr. 'Gordon took the chank rent on the part of Messrs. Scott and Co., he

From the Princl. Collr. 10th June 1825, in Cons., 16th do.

'complained that the Chowkydars prevented his sending the chanks from the different stations 'where they were fished to the repositories established by him, without a Rowanah, and 'represented the great inconvenience arising therefrom; and that to remedy this inconvenience, 'the Principal Collector issued orders that on Mr. Gordon giving a memorandum of the number 'of chanks, he should be allowed to remove them, but that Mr. Gordon, in many instances, 'neglected to furnish the requisite notes, and thus left the Custom officers ignorant of 'the numbers of chanks passed. This is a very different representation of the case from 'that given by Mr. Gordon, and from the collateral evidence afforded by the correspondence 'between the Principal Collector and Mr. Gordon, the Board believe it to be quite correct. The 'truth then seems to be that a deviation from the customary practice was allowed for the conve- 'nience of Mr. Gordon in the management of the fishery, and that he himself furnished cause for 'withdrawing the indulgence by his abuse of it. While this was the case in respect to the chanks, 'Mr. Gordon as manager of the Chay farm afforded still stronger reason for enforcing strictly 'against him every legal precaution for the protection of the revenue, by taking advantage of the 'freedom allowed to him to export certain chayroot without payment of transit duty to which it

Enclosure in No. 1 in No. 1212, 10th, in Cons., 16th June 1825.

'was considered liable, and refusing to pay it on demand, after it was 'exported, observing in his letter on the subject that "if the Land 'Custom had any claim, it ought to have been made when the article 'was in transit," and concluding with an open defiance in the following words: "To cut the 'matter short, for I can give it no more time, *we will allow that the article has been smuggled— 'where is your remedy?*" It was in consequence of this communication, by which, as the Sub-

No. 1 in No. 1212.

'Collector in forwarding it to the Principal Collector justly observed, 'Mr. Gordon put himself in the position of a smuggler, that the orders 'were issued which are now complained of. The Principal Collector on the 2nd June 1825

No. 2 in No. 1212.

'informed Mr. Gordon that he did not think it right after such a 'communication to allow chanks or any other articles on his account 'to be exported from port to port in Ramnad without the regulated Rowanahs being taken out

'and duties paid," and that "orders to this effect had been sent to the different Sea Customs 'Officers." Messrs. Arbuthnot & Co. have inserted in their letter a copy

12th, in Cons., 15th Jany. 1827. Dated 6th June 1825.

'of the communication made by Mr. Gordon to the Principal Collector 'on receiving a notification of these orders, in which he stated that 'he considered both the Chank and Chay farms from the date thereof to be at the risk of the 'Principal Collector, and that he must decline to pay any further sums on account of rent. They 'ought also to have inserted a copy of the Principal Collector's

8th June 1825. No. 4 in No. 1242.

'answer in which he declined all interference with the farms, and 'stated that he must consider Mr. Gordon responsible for the 'engagement he had entered into. Messrs. Arbuthnot and Co. do not appear to lay 'any stress on the protest of Mr. Gordon, nor could they with any shew of reason do 'so, considering that he continued the fishery afterwards, and that they themselves have 'several times since acknowledged the responsibility of the renters. The orders complained of 'were passed in June. Messrs. Arbuthnot and Co. admit that they were *afterwards* rescinded.

To Princl. Collr., 18th, in Cons., 18th Augt. 1825, No. 1252.

'They do not say *when*, but it appears from an order on the subject 'issued by the Board that it must have been in August, that is in the 'second month after they were passed. They say that they were 'rescinded *partially* only, but from their own letter it appears that this is a mistake. The orders 'went no further than to direct duty to be levied on the removal of the chanks from place to place. 'Now it was expressly stated by Messrs. Arbuthnot and Co. that the payment of duty on the 'importation of the chanks or on their removal from one storehouse to another was not insisted 'on afterwards. But they assert that certain forms were required to be gone through by the 'master of the dhonies, "such as furnishing himself with a regular port-clearance and payment of 'anchorage dues involving both inconvenience and delay, especially in a district where the Collector 'is often many miles distant from the spot where the transaction takes place." Before they assert- 'ed so improbable a circumstance as that, the masters of the small dhonies conveying chanks 'from one fishing place to another within the limits of the district were required to take out 'regular port clearances, which could only be issued by the Collector himself. Messrs. Arbuthnot 'and Co. ought to have provided themselves with some proof of the fact. The Board can only 'say that, in the absence of proof, they must doubt it, especially, as among the various extravagant 'allegations contained in the letters of Mr. P. Gordon, they find none to this effect with respect

Encl. in a letter from the Princl. Collr., No. 1124, dated 7th August, in Cons., 15th Aug. 1825.

'to the levy of anchorage dues; it appears that in *one* instance Mr. 'Gordon made a charge of this nature, which was met by a positive 'denial of the fact by the party charged, and a particular request 'from the Principal Collector that Mr. Gordon would state the name of 'his informant, and the names of the witnesses he might have to prove, "*as such accusations could 'not pass unnoticed.*" Mr. Gordon replied generally that the Choukeydar complained of very well 'knew the people, and that every diver could tell him. If Messrs. Arbuthnot and Co. had been 'aware of what passed on this occasion, the Board presume they would not have alleged that the 'levy of anchorage fees was sanctioned by authority. If in any instance such a levy was made, 'it was evidently an extortion for which Mr. Gordon, on proof of the fact, might have had instant 'redress.

685. 'On the whole, the Board conclude that the claim of Messrs. Scott and Co., for remis- 'sion on account of Fusly 1236, is inadmissible under the engagement deliberately contracted on 'their part by Messrs. Arbuthnot and Co., in October 1826, no event affecting the interests of the 'renters having occurred after that period and up to the close of the rent, which was not foreseen 'and calculated upon when the engagement was entered into, and that the circumstances stated 'in the letter from Messrs. Arbuthnot and Co., under date the 12th Jannary 1827, so far as they 'correctly represented, afford no reasonable grounds for a claim to remission out of the rent of 'Fusly 1236 yet unpaid on account of Fusly 1235, it clearly appearing that the untoward 'events connected with the Chank fishery which occurred in Fusly 1235 were occasioned

'entirely by the indiscretion of the manager on the part of the renters which rendered him 'peculiarly unfit to conduct the business with which he was charged.

686. 'In conclusion, it may be observed with reference to the letter from Messrs. Scott and 'Co., enclosed in the letter from Messrs. Arbuthnot and Co., dated '29th February 1828, in which they state the value of chanks so low 'as 7 Rupees per 100; that it appears by the papers enclosed in 'Mr. Secretary Macleod's letter of the 21st October last, that they have lately estimated the price 'at 11 Rupees per 100.'

In Cons., 3rd March 1828.
In Cons., 27th Oct. 1828.

Relative to the Death of Mr. Rous Peter, Principal Collector of Madura, and to the deficiency in the Treasury of that District.

687. On 9th August we submitted for the information of the Right Honorable the Governor in Council, a letter from the Head Assistant Collector of Madura, dated 6th of the month, reporting the death of Rous Peter, Esquire, Principal Collector of that district, which melancholy event took place on that date.

To the Chief Secy., Dy. Cons., 11th Aug. 1828, in Dy. Cons., 11th Aug. 1828.

688. In a letter which we addressed to Government on 12th August, we performed a painful duty in submitting for the information of the Right Honorable the Governor in Council a letter from the Sub-Collector in charge of Madura, of 9th August, reporting that on the examination of the Treasury of the district a deficiency had been discovered to a very large amount. The examination not having been completed, the precise sum deficient had not been ascertained; but the Sub-Collector, we observed, estimated it to be between 7 and 8 lacs of Rupees.

To the Chief Secy., in Dy. Cons., 14th Aug. 1828.
In Dy. Cons., 14th Aug. 1828.

689. From the copy of our letter addressed to the Sub-Collector under that date, it would, we said, be perceived that from information received from the Account-ant-General, we were led to conclude that a considerable sum under the head of Deposits had been twice reckoned in his estimate of the amount which ought to have been found in the Treasury, and that the actual deficiency was therefore less than he calculates; but that we should lose no time in submitting to Government the explanation which the Sub-Collector had been directed to furnish on the subject and the reports that might be received from him of his proceedings.

In Dy Cons., 14th Aug.
Rs. 1,86,000.

690. On 13th August we submitted for the information of the Right Honorable the Governor in Council a further letter, dated the 10th of that month, and received this day from the Sub-Collector in charge of Madura, reporting the amount of cash found in the Treasury to be Rupees 99,462-13-1, and submitting a statement made up from the Treasury accounts, shewing the deficiency, as far as it was known, to be Rupees 7,79,491-9-10.

To the Chief Secy., in Dy. Cons., 14th Aug. 1828.
In Dy. Cons. 14th Aug. 1828.

691. A copy of the letter which we had addressed to the Sub-Collector in reply was also submitted, and we expressed a hope that the instructions contained therein would be approved.

13th, in Dy. Cons., 14th Aug. 1828.

692. We informed the Government that it was a standing order of the Board that the Collectors should examine their Treasuries at least once in every quarter, and oftener if convenient, and that the late Principal Collector of Madura had reported in his Statement of Demand, Collection and Balance for the month of March 1828, received on the 27th April, that he had

examined his Treasury on the 22nd March, and had found the balance Rupees 6,03,577 according to the account current for the month sent to the Accountant-General, to be correct. We had, we observed, no other information respecting the state of the Treasuries than was contained in a Memorandum ordered to be appended to the monthly Statements of Demand Collection and Balance, shewing the balance of cash last reported to the Accountant-General, and the balance of the account current last furnished to that officer.

693. Our letter to Government of 12th and 13th August were followed by another dated 21st, in which we submitted for the further information of the Right Honorable the Governor in Council two letters from the Sub-Collector in charge of Madura, dated the 13th and 16th of that month.

To the Chief Secy., in Cons., 21st Aug. 1828.
In Cons., 21st Aug. 1828.

694. We expressed our regret in observing that no part of the deposits mentioned in the Sub-Collector's letters of the 9th and 10th August, already submitted to Government, was included in the balance of the account current furnished to the Accountant-General, as we had been led to suppose from the information received from that officer, and from the regulations of the Department which required that all sums of money which might come under the charge of collections as a deposit should appear in their monthly accounts.

In Dy. Cons., 14th Aug. 1828.
Circular from Accountant-General's Office, 27th Apr. 1819.

695. Adverting to the 10th para. of the Sub-Collector's letter of the 16th August, we observed that, by an order issued from this office, under date the 17th September 1812, Collectors were directed to require from their cashkeepers or Treasury accountants and shroffs, and generally from all persons in any way concerned with the treasure, such money security as could be obtained, or as might be considered proportionate to the responsibility of their respective situations. The cashkeeper of the Madura Treasury, Biccajee Row, we remarked, was appointed to that situation on the 1st April 1813.

In Cons., 20th Augt., 1828.
In Dy. Cons., 21st Sept. 1812.

696. Our Secretary's letter of the 12th August was answered on 15th of the same month, on which occasion the Government forwarded to us copies of the instructions which had in consequence been transmitted to Mr. J. Bird and to Mr. Gleig, Sub-Collector in charge of Madura, with copy of a letter from the Acting Criminal Judge of Madura and of the memorandum to which it referred.

From the Chief Secy., in Cons., 18th Aug. 1828.

697. The following are copies of the papers to which the Government letter gave cover.

From the Secy. to Govt., to J. Bird, Esq., 12th Augt. 1828.

"I am directed by the Right Honorable the Governor in Council to "transmit to you the accompanying copy of a letter from the Sub-"Collector of Madura to the Board of Revenue, and to desire that you "will proceed immediately on the receipt of this dispatch, to inquire into the state of the revenue "Treasury at that place. You will have full power to call for any persons or papers that you "may consider it necessary to examine, and the Sub-Collector in charge of the district will be "instructed to afford you every assistance in the prosecution of your inquiries. You will receive "from the Acting Criminal Judge Mr. Taylor important information connected with this inquiry, "and he will lay before you an original paper signed by the late Collector in 1819, acknow-"ledging the misappropriation of the public money at that period. It will be very material "that the progress of this malversation up to its present enormous amount, as stated by the Sub-"Collector, should be traced as accurately as possible, in order that the Right Honorable the "Governor in Council may be enabled to ascertain the extent to which the native servants have "shared in these scandalous frauds, and you will adopt without delay every practicable measure for "securing the property of the delinquent parties.

"As it has been this day reported to the Right Honorable the Governor in Council that "Native Petitions representing the abuses which prevailed in the Madura Treasury were present-"ed to the late Sir Thomas Munro during his tour in that province in 1826, there can be "no doubt that much important information may be obtained upon the spot, when it is known "that you are ready to receive it.

"You will submit to Government a special report of the result of the investigation on which "you are deputed—referring from time to time for any further instructions or authority which "you may deem necessary."

From the Secy. to Govt., to the Sub-Collector of Madura, 12th Augt. 1828.

"I am directed by the Right Honorable the Governor in Council "to transmit for your information and guidance the annexed copy of "a letter which has been addressed under this date to Mr. John Bird.

"You will retain charge of the current duties of the Collector and Magistrate's office until "further orders.

From the Acting Judge of Madura, to the Chief Secy., 7th Aug. 1828.

"I have the honor to state for the information of the Right Honorable the Governor in "Council, that immediately upon the demise of Rous Peter, Esq., "Collector and Magistrate of the Zillah of Madura, who departed "this life on the morning of the 16th instant, I took charge of the "property and sealed up the effects of the deceased, under the authority vested in me ex-officio "by the Regulations of the service, and I have adopted every possible precaution for the effec-"tual security of the property.

"In searching for a Will amongst the papers, the only Memorandum in the form of a "Testament that I have been able to discover is the enclosed (being an exact copy of the original "which I have retained in my possession for fear of miscarriage, and which will be transmitted "when required). From its tenor I consider it incumbent on me to forward it to Government for "orders regarding the disposal or delivery of the property; considering the Memorandum in ques-"tion to be virtually as much a Will and Testament, as if it had been regularly and formally "drawn up, I have not addressed the Registrar to the Supreme Court on the subject of the "administration to the Estate, but shall await the instructions of Government.

"The events of the last few days have shewn the uncertainty of life, and that we should be "prepared for an occurrence, which sooner or later take place. Hav-

Mr. R. Peter's Memorandum, dated 11th Aug. 1819.

"ing considerably overdrawn my allowances, should anything happen "to me before I have liquidated the amount, I do hereby make over "the whole or such part of my property to the Circar as may be sufficient to discharge all "demands against me, should anything remain to be divided among my creditors.

"In having overdrawn so largely, I trust no dishonest motive will be attributed to me; God "knows, opportunities enough have offered for my making money, but as I never valued it, so "have I never taken anything further than the above, than what was my just due—carelessness "has been my fault, and though I do not mean to defend it, yet I trust it will save me from the "imputation of dishonesty, which God knows was never further from any one's heart than mine. "The good of my employers I have had always at heart, which I trust a strict investigation "will demonstrate.

"Should God be pleased to spare me a little longer, I hope the measures which I shall "adopt will enable me to discharge the balance overdrawn, which has been the cause of so much "uneasiness to me.

"On the envelope is written 'Not to be opened till after my death.'"

In Cons., 15th Aug. 1828. From the Secretary to Government, In Cons., 18th Aug. 1828.

698. With reference to Mr. Secretary Chamier's letter of the 28th of March 1828, the Government called on us on 15th August for a copy of our proceedings in consequence of the petitions which accompanied it, containing allegations relative to embezzlements in the district of Madura.

To the Chief Secy. to Govt., in Cons., 25th Aug 1828.

699. To this letter we sent a reply on 25th August. We stated that from the year 1819 to that time the successive Governments and the Board of Revenue had frequently received petitions from certain persons calling themselves inhabitants of Madura and Tinnevelly, of whom the chief was one Iyah Iyengar, containing vague and general charges of embezzlement and corruption against the native Revenue servants of those districts; and similar complaints of injuries and wrongs committed by them; and that on such petitions the Government and the Board had passed orders, referring the parties to the Courts for redress of the personal injuries of which they complained, and with respect to the alleged frauds in the revenue and the charges of corruption against the Revenue servants, directing them to produce their proofs before the Collectors.

By the Chief Secy., 8th April 1819, 24th Feby. 1820, 1st Aug. 1820.

In Cons., 18th Aug. 1828.

700. The petitions which accompanied Mr. Chamier's letter of the 28th March, with one exception, were, we observed, from the same persons, and generally of the same nature, some of them being indeed mere repetitions of the complaints preferred in 1819, and subsequently to the successive Governments, with a difference only in the alleged amount of embezzlement, which was swelled in the principal item to Rupees 30,00,000, besides sundry sums of 2,80,000 and 1,80,000 Star Pagodas; that one of the same sort contained personal charges of embezzlement and corruption against the Collectors of Madura and Tinnevelly, but expressed in the most general terms without any indication of the means of proof, and introduced apparently incidentally with the view of giving importance to the charges against the native servants.

No. 57 of 1828.

701. That the petition alluded to being of a different character from the rest, was from an individual at Madura named Sooba Naik, who avowed himself as an informer, and confessed that his object was to obtain a reward, and that in this petition the Principal Collector of Madura had been charged personally and particularly with having participated in peculations to a large amount.

702. Had we attached any credit to the accusations contained in this petition, we were, we said, of course precluded from applying to the accused himself for those explanations which, in any ordinary case, we might have been satisfied to receive at his hands; that the only way in which inquiry could have been made with propriety and effect, would have been through a local commission, but that it did not appear to us that we should be at all warranted by the vague and imperfect information before us in recommending so grave a proceeding; that whatever might have been our opinion of Mr. Peter as a Revenue Officer (and it had often been our duty to press the defects of his administration upon the notice of Government), we had seen no cause to suspect his integrity; that he held a lucrative office, of which the authorized emoluments appeared equal to the most lavish expenditure, and sufficient to place him above all temptation to abuse his trust, even if his principles had been less correct than they were universally esteemed and believed to be. That we were informed by our late colleague Mr. Campbell that when the late Sir Thomas Munro was at Madura in the year 1826, he had received information regarding irregularities in the Treasury, which, it was thought, advisable to communicate to Mr. Peter, but that we understood that he saw no reason to question his personal integrity. This we remember was a further reason with us for not attaching credit to the grave accusations brought against Mr. Peter in the petition of Sooboo Naik. We knew also, we said, on what slight grounds the most serious charges were frequently advanced against the most respectable individuals by common informers, such as he appeared, and such as on subsequent enquiry in another case he had proved to be, who had neither character nor fortune to stake upon the issue; that many instances of this might be enumerated, but it might be sufficient, we thought on that occasion, to mention that the petitions transmitted to us with Mr. Secretary Chamier's two letters of the 28th of March last, contained charges of corruption against two other gentlemen now in the service (one of them already alluded to) whose characters stood above suspicion.

Nos. 257 and 258, in Cons., 18th Aug. 1828.

703. For these reasons, we said that we were not disposed to credit the allegations against Mr. Peter; and seeing that we had not been required in Mr. Secretary Chamier's letter to report the result of our enquiries, if any should be made, which seemed to be left to our discretion, we understood that no greater importance was attached to them by the Right Honorable the Governor in Council; that it was to be observed that the general understanding in our office was that when a petition was referred to the Board by Government without an order for a report on the case, it was not considered to require grave investigation; that in consequence no proceedings had been held on the petition in question and that the others had been deemed unworthy of notice.

704. We observed that it was necessary that a liberal confidence should be reposed in public officers holding important situations, while with every reasonable precaution on the part of the controlling authorities, there will be no absolute security that it shall not sometimes be abused; that the event had proved that in Mr. Peter's case this confidence was misplaced, but that from the high character for honor and probity which the Civil Service of this Presidency had so long maintained, we should not have been justified in anticipating such a result.

705. We observed in conclusion that very soon after the receipt of Mr. Secretary Chamier's letter of the 28th March, the late Principal Collector had reported that he had examined his Treasury according to the Standing Order of the Board and had found it correct.

Statement of Demand, Collection and Balance for March 1828.

706. The reply from Government to our letter of 25th August was dated 2nd September. In this letter it was observed that whatever might have been the practice of our Board up to that time in respect to petitions so referred, the general reasoning upon which we had supported this practice in our Secretary's letter was not satisfactory to the Right Honorable the Governor in Council, and that he deeply regretted the application of it to the case of Mr. Peter, the defects of whose administration we appeared to have been so fully aware of.

From the Secy. to Govt., in Cons., 8th Sept. 1828.

707. It was wholly repugnant, it was remarked, to the feelings of the Right Honorable the Governor in Council to withhold a liberal confidence from any public officer holding an important situation, but there must be some limit to this confidence, or the benefits of our controlling authority would be lost to the Company and the complaints of the people against those who were entrusted with the internal administration of the revenues could not be fairly investigated; that it was obvious that much irregularity would take place in the provinces that was never heard of at the Presidency; that when specific charges of personal corruption, signed by the parties with offers to substantiate them, were made, such charges, whether against European or native public servants, or against private oppressors, ought in some way or other to be effectually inquired into, and that the certainty that this course would be adopted by the Government and by the Board, to whom the care of the revenue in all its details was principally confided, would be the best restraint against frivolous complaints, and a much better security for the preservation of that high character for honor and probity which the Civil Service of this Presidency had so long maintained, than the supineness with which the complaints of frauds going on in the district of Madura had been too long regarded.

708. The Government letter went on to state that it appeared from the confession of the native servants and the report of Mr. Bird that these frauds had been in progress ever since the year 1813; that the cashkeeper avowed that he had received so early as the year 1815 two lacs of Rupees out of the Treasury for purposes of trade; that the shroff admitted that he received at the same period 87,000 Rupees for a similar purpose; that at present they acknowledged nothing more, but that it was not to be credited that men taking or being permitted to take such enormous sums so long ago, would have stopped short in their course of embezzlement, or that so flagrant an example in the Head Cutcherry had not been followed with baneful effect by the inferior officer in the taluqs.

709. The unfortunate consequences of entirely neglecting the petition of Sooboo Naik were stated to be that the public servants in charge of the Treasury had the opportunity of further abusing their trust upon the recent event of the Collector's death, and of imputing to him, whether justly or not remained to be proved, the chief burden of these scandalous transactions, "whilst ample time and opportunity has been given to them (as stated by Mr. Bird) to remove "the greater part of whatever money or valuables they may have possessed at the time of the "Collector's death."

710. The Right Honorable the Governor in Council, we were told, felt that the humiliation of the character of any Civil servant was an evil of the greatest magnitude, for in proportion as the Company's power had been extended, the honorable reputation of their Covenanted servants had become more important. Though the good order and discipline of our armies might preserve the possession of the vast territories which their valor had acquired, all the benefit it was stated which the Company and the nation had a right to expect from their acquisitions, must depend upon their due administrations.

711. That the Honorable Court of Directors, with the sanction of the Legislature, had done all that they could do, to ensure the probity and fidelity of those to whom the internal Government was confided; that they had established a scale of public remuneration unknown to any other service in the world, and that this liberal policy on the part of the Company had been recompensed in past years at this Presidency by the ability and honor of their public servants.

712. It was therefore, we were told, with the deepest sorrow that the Right Honorable the Governor in Council had received the intelligence recently transmitted to him from Madura of the embezzlements which had been going on for so many years under the eye, and with the criminal participation, of the Principal Collector.

713. That this intelligence was the more afflicting to him, because he learned that no name stood higher in this service than that of the late Mr. Rous Peter, for kindness to the natives subjected to his authority, and for liberality towards all classes of his fellow servants and countrymen.

714. That the degradation of such a man was undoubtedly a stain upon the character of the Civil Service and a great public misfortune, and that the Right Honorable the Governor in Council trusted that it would stimulate us to omit no proper means of vigilant enquiry and effectual control, so that the recurrence of such a melancholy example of long continued fraud, might be rendered impossible.

715. We were informed that the order which we had given that the Sheristadar of each Collector's Cutcherry might have cognizance of the transactions of that Treasury the Right Honorable the Governor in Council entirely approved, but deeply regretted that the order was not given by us two years ago, when first recommended, and that he further desired that every Collector might be prepared to examine the actual state of his Treasury every half year in conjunction with the Zillah Judge, to whom the necessary instructions for this purpose would be given.

716. In reviewing the papers that had till then come before the Government upon this degrading subject, the Right Honorable the Governor in Council observed, we were told, that our then Head Sheristadar Ramachender Row had ample opportunity, when he attended Sir Thomas Munro upon his tour of inspection into the Southern countries in 1826, of ascertaining the real state of affairs at Madura, and that accordingly we should find in a representation by Appajee Row, the Moonshee in the office of the Right Honorable the Governor, that Ramchender had actually received distinct information of what had been, and what was still, going on in the Treasury at Madura.

717. We were therefore desired to require from Ramchender Row a detailed written explanation of the whole of the circumstances that occurred when he was at Madura in 1826, and also to explain whether upon his return to the Presidency, or at any period since, he had submitted to us collectively or individually any information of the depredations that were going on at Madura, or in the taluqs, and that if he had failed to do so, that he might be called upon to explain the cause of his silence for the consideration of the Right Honorable the Governor in Council.

718. This explanation, it was added, was rendered the more necessary by a letter which had been that day received from Mr. Bird, and of which the following was an extract, and also by a letter received from Mr. Sullivan, the Principal Collector of Coimbatore, in reply to a petition from one Ramanjooloo Iyengar, transmitted to him by order of the Right Honorable the President, accusing the Head Sheristadar of Coimbatore District with having embezzled thirty thousand Rupees.

Extract from Mr. Bird's Letter.

"Although there is not at present proof that any of the other servants now in the Cutcherry, "excepting the Head Treasury Accountant Reddy Row and Shroff's Gomastah Sashachellum, who "were the prime agents in the business, directly participated in the spoil further than by receiving considerable advances, they were all fully aware of what was going on, and I have reason "to believe that it was generally known throughout the district."

Extract from Mr. Sullivan's Letter.

"This and a hundred other petitions of the same complexion, which are now in circulation, "are the work, I have reason to think, of the late Head Sheristadar of this district, Govinda Row, "who resigned his situation about two years ago upon receiving the grant of a Shotrium village "here, and who is now employed in the Collectorate of Tanjore. Having his house and property "in Coimbatore, he is extremely anxious to return to his former service, and with this view he has "never ceased to instigate complaints against his successor. He has a powerful friend in the Head "Sheristadar of the Board of Revenue, Ramchender Row, and I find it extremely difficult to "make head against their intrigues."

719. We were told that if the circumstances thus forcibly stated by Mr. Sullivan were justly founded, it was obvious that the power of Ramchender Row was used for purposes very different from the salutary objects for which the office of Head Sheristadar to our Board was instituted; that the influence of the person holding it was perverted in the provinces to the most pernicious uses; and that if a Collector of Mr. Sullivan's experience and capacity was so perplexed by intrigues excited in his district by the Head Sheristadar of the Board of Revenue at the Presidency, and by the Sheristadar of another province upon whom a Shotrium had been conferred at the Company's expense unprecedented in its amount, or to "find it extremely difficult to make head against their intrigues," it was impossible to calculate upon the mischievous consequences of such a power when used in a district where the Revenue administration was less ably and rigorously conducted.

720. Having all the observations stated in this letter under our deliberate consideration, we were desired to suggest such additional measures as might appear best calculated to protect the lawful revenues of the Company, to uphold the fair character of the service, and to render speedy and effectual justice to the people who had complained, or might hereafter complain, of private injury or public fraud, in any of the provinces under our superintendence.

721. We addressed the Government in reply to the above letter on 18th September. With reference to the order conveyed in the 17th para., we submitted that it would be a great assistance to us in considering what measures were best calculated to protect the public revenues from embezzle-

To the Chief Secy. to Govt., in Cons., 18th Sept. 1828. Vide para. 720 of this Report.

ment and misappropriation to be furnished with copies of the reports of Mr. Bird, the Commissioner appointed to inquire into the malversation which had led to such a lamentable result at Madura, in order that we might trace its progress and ascertain the means and agents by which it had been carried on, and the circumstances which had rendered the existing checks ineffectual in preventing it; and we solicited that the Right Honorable the Governor in Council would be pleased to give orders to that effect. We stated our intention of hereafter replying fully and, we hoped, satisfactorily to the observations of the Right Honorable the Governor in Council regarding our responsibility for the state of affairs in the Madura District, and that in the meantime we submitted for the information of Government a statement delivered to us by our Sheristadar Ramchender Row of all the information received by him at Madura in 1826, relating to the state of the Treasury and of the circumstances that he recollected to have occurred there at that time.

To Mr. A. D. Campbell, 13th, in Dy. Cons., 15th Sept. 1828. From do. 15th, in Cons., 18th Sept. 1828.

Ramchender Row, we said, did not communicate this information to us collectively or individually on his return, but that it would be seem that he reported it immediately to Mr. Campbell, the member of the Board, whom he attended on his visit to Madura and to whose orders he was subject. We had thought it, we said, proper to communicate this statement to Mr. Campbell: a copy of the letter addressed to him and of his reply we submitted on this occasion to Government.

722. We informed the Government that we had called upon the Principal Collector of Coimbatore to explain upon what grounds he had charged Ramchender Row with being concerned in intrigues to embarrass the administration of his district, and that the explanation which he might furnish would be submitted to Government with such observations as might be necessary in a separate letter.

To Coimbatore, 8th Sept. 1828.

To the Chief Secy. to Govt. In Dy. Cons., 22nd Dec. 1828. Prgs. in Cons., 15th Decr. 1828. From the Pl. Collr. of Coimbatore 9th, in Cons., 20th Oct. 1828.

723. We on the 18th December submitted for the orders of the Right Honorable the Governor in Council the following extract from our proceedings, under date the 15th of that month, as detailed in the letter noted in the margin.

From Govt., in Cons., 8th Sept.

724. 'The Government having directed the attention of the Board to an allegation made 'by Mr. Sullivan, Principal Collector of Coimbatore, (in reply to a 'petition referred to him by order of the Right Honorable the 'Governor) that he found it extremely difficult to make head against 'the intrigues of his late Sheristadar Govind Row and the Head Sheristadar of the Board's 'Cutcherry Ramchender Row, it was thought proper to call upon Mr. Sullivan to explain upon 'what grounds he had charged these persons with conspiring together to embarrass his 'administration, and particularly to state the facts which had led him to charge Ramchender 'Row with being concerned in intrigues against him.

725. 'The answer of the Principal Collector is contained in the letter under consideration. 'Alluding to the circumstances which led him to apply for the grant of a Shotrium to Govinda 'Row, he states that after it was granted he found reason to suspect that he had no intention of 'resigning the office of Sheristadar, the resignation of which was the condition on which the 'Shotrium had been applied for; and that he therefore insisted on his retiring, and that on his 'retirement he selected one of the oldest and by far the ablest of the Tahsildars to be his suc- 'cessor. To this appointment he ascribes the intrigues of which he has complained. It gave 'great umbrage, he says, to the second Sheristadar Vencatachella Mudali, who was super- 'seded, while Govinda Row was not less offended by his forced retirement. Between these persons 'it seems the most violent enmity had always subsisted up to this time; but according to Mr.

'Sullivan's information, the feelings with which they were mutually animated on this occasion 'led them to a reconciliation for one common object,—the removal of the new Sheristadar, for the 'attainment of which object it is asserted they immediately engaged in a conspiracy.

726. 'Here it is to be observed that the motives of these persons to effect the removal of 'the new Sheristadar were directly opposite and their interests in the event irreconcileable. In 'his letter regarding the petition referred to him by the Government, Mr. Sullivan observes, '"Govinda Row is extremely anxious to return to his former service, and with this view he has 'never ceased to instigate complaints against his successor." In the letter under consideration

Para. 30.

'he says, "it is the most natural thing in the world that he should 'wish to return to his former situation: a necessary preliminary to this 'is the removal of his successor. Vencatachella Mudaliar's motive of course was to gain the 'promotion of which he had been disappointed. But Mr. Sullivan avers that Govinda Row gained

Para. 9.

'the latter over by the assurance that he (Vencatachella) should be 'Head Sheristadar and his (Govinda Row's) adopted son, the second." 'It is not, however, very likely that Vencatachella Mudali with his perception, sharpened by 'jealousy and suspicion of his ancient enemy, would be deceived by such a pretext as this, 'and it is certainly not so probable a circumstance as to be believed without good proof that two 'persons with their eyes open to their opposite motives would concur to gain an object, the 'attainment of which they knew would bring them instantly into collision in their personal inter- 'ests. It is worth while therefore before proceeding further to note what proof there is of their 'reconciliation and conspiracy.

727. 'Mr. Sullivan says it was "at the time of the late Governor's visit to Coimbatore that

Para. 9.

'he heard that Govinda Row had made overtures of reconciliation to 'his former enemy, the second Sheristadar Vencatachella Mudali, with 'a view to engage him in a conspiracy to effect the removal of the person who then held and who

Para. 10.

'now holds the situation of Head Sheristadar Ramia," but that he

Para. 14.

'paid no attention whatever to this information, and "does not re- 'collect by whom it was communicated; that afterwards he was told by 'Ramia that a conspiracy had been entered into by Govinda Row, the second Sheristadar Venceta- 'chella Mudali, and the Head Accountant Cunniapah Mudali, with whom he had long been at

Para. 15.

'enmity to ruin him; that at the same time he learnt with surprise 'that Govinda Row was going to Tanjore as Head Sheristadar, and 'with more astonishment that the brother of the second Sheristadar Vencatachella Mudali and 'others of his adherents were going with him to be provided for." From this information, such 'as it is, Mr. Sullivan was satisfied that Govinda Row and Vencatachella Mudali who had lived

Para. 16.

'so long in "bitter and uncompromising hostility," and whose inter- 'ests were still so much at variance, had united, and he could not 'doubt, he says, that they had united for sinister purposes; and this, he adds, "was proof sufficient 'to him that all he had heard of Govinda Row's intrigues was perfectly true." The Board can 'only remark that in their judgment the proof is wholly inconclusive, nor is it much helped by

Para. 13. Nos. 3 and 4 in the Appendix.

'the vague statement to which Mr. Sullivan afterwards refers, in one 'of which it is asserted that Vencatachella Mudali actually consented 'to use his endeavours to procure the return of Govinda Row to the 'situation which he himself so much coveted, thus contradicting the only reason assigned for his 'alliance with that person, that he was through his means to be himself the Head Sheristadar 'when Ramia should be removed.

728. 'It was upon the occasion of a petition containing charges against Ramia being

No. 1 in Appendix.

'presented to the late Governor, and referred by his order to the 'Principal Collector, that Ramia first spoke of the conspiracy of Govinda

'Row and Vencatachella Mudali. It seems he came to the Principal Collector "in great tri-

Para. 14.

'bulation, and earnestly requested that he might at all events be 'allowed to retire to his village for a short time." He did not come 'boldly and openly forward with a request to have his conduct investigated in those particulars 'in which it was impugned, but privately endeavoured to discredit the charges by attri- 'buting them to the malicious invention of his rivals and enemies, who, he alleged, had 'conspired against him, who as they "*boasted* that they were sure of the friendship and aid of the 'Board's Sheristadar Ramchender he thought would succeed," the Principal Collector, it 'would appear, did not tell him, as might have been expected, that he had nothing to fear, whatever 'might be the power of his enemies if he could acquit himself of the charges contained in the 'petition, but that they must be inquired into if it were only to prove his innocence. He seems 'to have reassured him by laying aside the petition altogether and shewing himself satisfied with 'the account Ramia had given of it. Now it is very remarkable that the petition itself contains 'internal evidence that it did not proceed from Govinda Row, the supposed chief conspirator, for 'while it impeaches the conduct of Ramia, it does not spare that of Govinda Row himself.

729. 'Shortly after, the Principal Collector states, a petition was addressed to Mr. Clive, the 'Sub-Collector, and Mr. Clementson, the Head Assistant, and delivered to the latter gentleman. 'The petition also contained charges against Ramia; and upon investigation (not respecting the 'truth of the charges but the manner in which the petition was got up), it was proved to the 'satisfaction of the Principal Collector that the draft of it had been concerted by the Head 'Accountant Cunneappah Mudali with the privity and consent of Vencatachella Mudali. 'Finding, says the Principal Collector, that he should eventually lose the services of his Head

Return for Decr. 1826, dated 1st, in Cons., 22nd Jany. 1827.

'Sheristadar and of one of his colleagues if he permitted the people 'who were involved in this conspiracy to escape, he "was constrained 'to dismiss both the 2nd Sheristadar and the Head Accountant," the 'former, it may be observed, being of 32 years, standing in the service and the latter of 24 years.

730. 'The petition, said to have been got up in the manner above stated, purported to be

Mr. Sullivan calls it an address from the inhabitants of Pulladum, meaning, it is presumed, the taluq generally, but it purports to be from the inhabitants of one village only.

'from one Palany Gounden and other 22 ryots not named of the 'Pulladum taluq. Another counter-petition was afterwards presented 'to the Principal Collector in the names of one Tumba Gounden and 'others of Elavundy village in the same taluq. From the way in 'which the Principal Collector mentions this petition, it might be 'supposed that the persons from whom it came were the same as 'those whose names are used in the former one; but this fact is not stated in the petition itself— 'on the contrary the names which appear in the two petitions are different. In the latter 'petition it is stated generally that some of the Cutcherry servants had conspired and written 'arzis in the names of certain of the inhabitants of Pulladum taluq, and that they, the peti- 'tioners therefore thought it proper to make a representation to the Principal Collector of what 'they knew. It is not stated particularly that the petition in the name of Palany Gounden, &c., 'had been got up by the Cutcherry servants, and did not contain the sentiments of the persons 'from whom it purported to come. What is represented in the petition is plainly from hearsay, 'and it is not pretended that any of the petitioners can *vouch* for the circumstances, especially for 'the truth of the conversations related in it. It has already been observed that it makes Venka- 'tachella Mudali say that he would do his utmost to procure the return of his enemy Govinda 'Row to his old situation. Among other rumours related by the petitioners is, that of a conversation of Govinda Row with Ramchender, in which the former is represented to have

Para. 32.

'told the latter, "that he must by all means get his situation again." 'Strange as it appears, it is upon this rumoured conversation that the Principal Collector founds a good deal in his conclusion that Ramchender countenanced the supposed conspiracy between Govinda Row and Venkatachella Mudali for the removal of Ramia. It is indeed as strong a proof as any on which he rests.

731. 'A good deal of the information contained in the address last mentioned, the Principal 'Collector observes, is confirmed by the declaration of a Curnum of 'Avanastrypollium in the Pulladum taluq; but his information was 'also from hearsay. He states nothing material of his own knowledge on the subject, and the 'persons from whom he said he received his information do not appear to have been examined. 'It is not stated where or to whom this declaration of the Curnum, which is in the form of a. 'deposition, was given. It is not signed by the person who conducted the examination though 'it is attested by witnesses.

No. 4 in the Appendix.

732. 'The Principal Collector next adverts to a deposition taken by himself as Magis- 'trate on oath from one Pylney Pillay. The deposition is not dated, 'but the Principal Collector says it was taken in December. This 'person asserts that inducements were held out by Venkatachella Mudali to him and another 'person, Moottyen, to assemble a crowd of discontented persons, and to carry them to Madras for 'the purpose of making complaints, and that Venkatachella Mudali also gave them money for 'their expenses. He adds in answer to a particular question that Venkatachella Mudali said he 'would give him letters of recommendation to Ramchender, the Board's Sheristadar at Madras. 'The deponent makes repeated asseverations of the truth of his story on this occasion, and it 'appears he had need to do so, for he admits that he had already stated that the Tahsildar Sham 'Row had given him the money and instigated him to speak against Venkatachella Mudali, 'but he protests that no credit is to be given to that deposition against the Tahsildar. There 'seems to be no good reason why greater credit should be given to the deposition before the 'Magistrate, for it does not appear to have been sifted very scrupulously and to the oath of the 'deponent, considering the character the Principal Collector gives of him and what he says of 'himself, little weight can be attached.

No. 5 in the Appendix.

733. 'But the Principal Collector says that his statement is confirmed by an arzi received 'by him from Moottyen, the person before mentioned, who was to go 'to Madras with a crowd of complainants. This arzi, it appears, was 'transmitted from Salem, where, the Principal Collector says, Moottyen had arrived on his way to 'Madras, and he considers it as "proof of Pylney Pillay's statement." But what "is there in the 'arzi confirmatory of that statement. It relates entirely to the private concerns of Moottyen." 'It is a complaint indeed against Ramia, but it is an account of an injury said to have been done 'to him individually and on account of the obstacles which Ramia had opposed to his obtaining 'redress. There is no reference or allusion to a general complaint which he was charged to 'carry to Madras. The reason of his being at Salem is explained, and there is no intimation 'of his intention to proceed to Madras. How such a representation as his could be considered 'as proof of Pylney Pillay's statement is inconceivable.

No. 6 in the Appendix.

734. 'A petition referred to the Board by Government, under date the 7th November 1827, 'was transmitted to the Principal Collector on the 3rd December 'following. This petition, which purported to be from one Mootoo 'Gounden and nearly 70 other persons, whose names are attached to it, 'the Principal Collector has not reported on; but he notices it in the letter under consideration, 'merely to observe that Mootoo Gounden bears a bad character, and 'that he is one of the conspirators against Ramia. Other petitions of 'the same nature, numerously signed, one of which appears to have been presented to the Principal 'Collector in person, are dismissed in the same summary manner 'on the mere supposition that they are the work of a conspiracy.

No. 7 in the Appendix. In Cons., 3rd Dec. 1827.

Nos. 8 and 9 Appendix.

Para. 29.

735. 'Govinda Row having been appointed Acting Head Sheristadar in Tanjore, and 'Cunneapah Mudali, the person dismissed by Mr. Sullivan from the 'office of Accountant, having also got employment in that province,

Para. 25.

'Mr. Sullivan says it became the resort of all the vagabonds from Coimbatore, and adds quite 'unwarrantably that he believes half the offices there are filled with people who have been 'discharged from his Collectorate for incapacity or ill conduct. He 'proceeds to say, but without any proof, that through these people 'Govinda Row and Cunneapah Mudali kept up a correspondence with Vencatachella Mudali 'in Coimbatore, and that by their instigation two parties were sent 'to Madras to complain. One of which, "headed by Ramoo Iyengar 'and Toppa Mudali, received their instructions, money, and a letter of recommendation to 'Ramchender from Govinda Row at Tanjore." This latter information appears to have been 'taken from an arzi from one Sedambara Chetty, but it is remarkable that though it mentions 'that one party was furnished with money and a recommendatory 'letter from Govinda Row, it does not mention that the letter was to 'Ramchender, nor does another arzi, addressed to Ramia, which reports the proceedings of the 'complainants at Madras, mention the name of Ramchender.

Para. 26.

Para. 26.

No. 10 in Appendix.

736. 'It is now to be seen how the Principal Collector implicates Ramchender as an aider 'and abetter of the supposed conspiracy. He prefaces his expla- 'nation on this head by an insinuation that the conduct of Ram- 'chender had already been such before he came to Coimbatore as to render it expedient for him 'to caution his servants not to act as if they looked up to him for protection instead of the Collec- 'tor: he says, "*reports* had reached him which gave him this impression." It seems that Mr. Sullivan 'is very ready to found upon rumour as if it were substantial evidence. In this instance by his 'own admission he not only allowed his own mind to be prejudiced by it, but communicated his 'prejudice to his servants, with a view to their being guided by it. From *their reports* again of 'their conversations with Ramchender, he was led to apprehend that 'his aim "was to make them believe that he was everything in the 'Revenue Department, and the Collector a very secondary person. He was confirmed in this 'opinion from an intimation given to his Sheristadars that they were to accompany him into 'Mysore, as the Madura Sheristadar had come with him into Coimbatore for their ostensible pur- 'pose of rendering accounts. When this proposal was conveyed 'to him, he says he desired the Sheristadar not to listen to it." 'In all this Mr. Sullivan seems entirely to forget that Ramchender Row was acting not of his 'own authority, but under the orders of a Member of the Board; and that if the Madura Sheris- 'tadar did come one march into Coimbatore, he did so by the express desire of that gentleman, and 'not ostensibly but really for the purpose of rendering accounts; and surely it would not have 'been very unreasonable if the same authority had required the attendance of Mr. Sullivan's 'Sheristadar to the borders of the district, or even one march into Mysore, for the same 'purpose. At any rate it must be thought that Mr. Sullivan took not a little upon 'himself when he ordered his Sheristadar not to listen to any such proposal. The late 'Governor may have rebuked Ramchender Row for his want of respect to Mr. Sullivan if 'he failed in that, but the Board presume that Mr. Sullivan does 'not mean to say that he complained to the Governor that Ram- 'chender wished his Sheristadar to attend him into Mysore, and that the Governor knowing that 'Ramchender was acting under the orders of a Member of the Board then present, without 'consulting that gentleman prohibited him from pursuing this purpose. What then does he 'mean in saying that "from this time" he heard nothing more of the proposal to "carry the 'Sheristadar out of the district." Mr. Sullivan affects to consider the Sheristadar of the Board '(to use his own words) "everything" on this occasion, and the member on whom he was attending 'a very secondary person; but he cannot have been ignorant that the accounts Ramchender was 'collecting were called for, and the inquiries he was making and his communications with the 'District Sheristadars were directed by Mr. Campbell, for the purpose of scrutinizing the prevail-

Para. 7.

Para. 8.

Para. 9.

'ing system of administration, and ascertaining its effects in some very important points respect-
'ing which information was much wanted, for which purpose it was necessary to examine and
'press the Sheristadars very closely, seeing that they were not so open and communicative as
'might have been expected, perhaps from the cautions they had beforehand received from the
'Principal Collector. Probably they were offended, at being so pressed, and having already
'reported to the Principal Collector that Ramchender intended to carry them out of the district,
Para. 12. 'and having been ordered by him to refuse to go, they may have
'again represented to him that they had thereby excited his indigna-
'tion and "were afraid of the consequences."

737. 'But what has all this to do with the alleged conspiracy? It will be seen that it is
Para. 30. 'stated to give a show of reason for Ramchender being inclined to
'favor it. Mr. Sullivan says, "the intimacy that has always subsisted
'between Govinda Row and Ramchender made it highly probable that Govinda Row would
'endeavour to influence the latter in his favor: that he would succeed in this was rendered more
Para. 31. 'probable by the umbrage which Ramchender had taken (or was reported by Ramia to have
'taken) at the conduct of the Sheristadar when he, Ramchender,
'was in Coimbatore. These circumstances led me to give easy
'credence to the *reports I had heard* of the intrigues carrying on between Govinda Row, Venkata-
'chella Mudali, Cunneapah Mudali and Ramchender." But "if it is asked from whom these
'reports came, *I am not prepared with a very satisfactory answer*, for I took no notes of what was
'told me, nor did I think much about it."

738. 'Now what are the reports alluded to? First, Mr. Sullivan *heard* that Govinda Row
Para. 9. 'had made overtures of reconciliation to Vencatachella Mudali, assuring him that by the influ-
'ence of Ramchender he would get him the appointment of Head
'Sheristadar. Second, Mr. Sullivan was *informed* that Govinda Row
'had written to Ramchender soliciting his influence for the removal of Ramia, and had sent
Para. 11. 'his adopted son to speak to him on the subject, and that the son had
'an interview with him. Third, *Ramia reported* that Govinda Row,
'Vencatachella Mudali and Cunneapah Mudali boasted that they were sure of the friendship
Para 14. 'and aid of Ramchender, so much for the reports of which, except
'Ramia's, Mr. Sullivan has so very indistinct a recollection that he
'cannot tell from whom he received them. Then come what Mr. Sullivan calls the documents,
Para. 32. 'the nature of which has been already noticed. In these he "found
'it stated that Vencatachella Mudali had *promised* one of his tools a
'letter of recommendation to Ramchender, that Govinda Row had spoken with disrespect of
'him (Mr. Sullivan) to Ramchender, and had told him that he must by any means be reinstat-
'ed in his situation."

739. 'Now supposing every word of the above to be true (which, however, it is quite
'unreasonable to suppose, does it afford the least ground to believe that Ramchender autho-
'rized the use that is said to have been made of his name, or that he knew or approved of any
'design to remove Ramia from the office of Sheristadar. Yet what is Mr. Sullivan's conclu
'sion, "that he had reason to think that these men (Govinda Row and Ramchender) were con-
Para. 32. 'spiring together to embarrass him in the administration of his dis-
Para. 33. 'trict, with the view of effecting the return of Govinda Row to the
'situation which he had volunteered to relinquish." He knew that
'Govinda Row and Ramchender had met—and these petitions fol-
'lowed the meeting, therefore they were conspirators. The conclusion is, in the opinion of the
'Board, as unfair, uncandid, and unjust, as it is manifestly unfounded. The imputation cast upon
'Ramchender Row they consider to be entirely unworthy of credit, and they think it redounds

'to his honor that nothing more could be brought against him on this occasion than Mr. Sullivan
'has alleged; that watched as he evidently was with the most vigilant jealously, he neither by
'word or deed committed himself so as to afford the least opening for a *direct* attack, and that
'his accusers have been reduced to bring against him only the words and deeds of others and to
'endeavour to implicate him constructively.

710. 'Character is chiefly valuable to a man as affording a strong presumption against the
'probability of any charges to his discredit. A public servant who, in a long course of service, has
'gained and preserved a character for integrity, has a right to expect that no imputation against
'him shall be admitted except upon the most sufficient grounds. Ramchender Row especially is
'entitled to this privilege, as preminently distinguished for probity and worth, during a very long
'course of service in highly responsible situations and under peculiarly trying circumstances. He
'was first employed in Canara under Sir Thomas Munro as an assistant to his father, the Princi-
'pal Sheristadar. On his father's death in 1800 he was placed at the head of the Native
'establishment, in the Ceded Districts, which had just been received under our Government in
'a state of great disorder. On resigning the charge of these districts
From Col. T. Munro, dated 20th, in Cons., 30th Oct. 1807. 'in 1807, Sir Thomas Munro took occasion to record his opinion of
'him, he said, "he had acted in a more extensive scale than perhaps
'any native servant in India; that it had been necessary to repose a considerable trust in him;"
'but he never in any instance betrayed it, and though like every native holding an important
'office he had many enemies, he had never even been accused of any
To Govt., dated 3rd, in Dy. Cons., 7th Aug. 1809. 'kind of malpractice. Upon this high testimony to his integrity and use-
From do. 23rd Aug., in Cons., 7th Sept. 1809. 'ful labours, it was resolved to grant him a Shrotrium as a mark of the
approbation of Government: at first it was intended that the duration of
'the grant should be limited, but considering the case of Ramchender Row as one of peculiar desert,"
'the Board of Revenue recommended that an exception from the general rule should be allowed in
'his favor, and that the grant should be made perpetual. In this recommendation the Govern-
'ment acquiesced, and as a further mark of approbation exempted the Shotrium from queit-rent.
'After the division of the Ceded Districts Ramchender Row became the Principal Sheristadar
'under the Collector of Bellary, in which situation he served with unimpeached credit until the
'year 1822, when, at the suggestion of Sir Thomas Munro, he was selected for his present office
'of principal Sheristadar to the Board of Revenue. In this important situation he has fully sus-
'tained the high character which he brought to it, and the Members of the Board who have had
'experience of his services collectively and individually, bear testimony to his great merits. Two
'of their Members (Mr. Russell and Mr. Macdonell) are able also to state of their own know-
'ledge that the opinion of Ramchender Row which Sir Thomas Munro expressed in 1807 he
'entertained until the last.

741. 'Having seen how easy of credence Mr. Sullivan was to the reports brought to him
'against a man of Ramchender's high character, from whatever quarter they came, without
'considering the character of the reporter or the nature of the report, whether it was a mere
'loose and general rumour, for which the reporter did not pretend to vouch, or a relation of
'circumstances to which he pledged his credit, it is surprising that he should have been utterly
'incredulous to the numerous charges brought against Ramia direct, and circumstantial as they
'are, and preferred by persons known to him who offered to prove what they advanced; that
'Ramia should so completely have prepossessed his mind with the idea that the complaints
'against him were produced by a conspiracy as to preclude the admission of a doubt that they
'might in some particulars at least be true; and that upon the mere notion of a conspiracy he
'should have thought it consistent with his duty to wade all investigation of those complaints
'though referred to him for the purpose by the Government and the Board of Revenue.

742. 'In the first petition in the Appendix which was presented to the late Governor 'personally in the District of Coimbatore, and which was referred by 'his order to the Principal Collector, it is stated that Ramia was 'formerly an Harkarra in Mysore, and that he is not a regularly 'educated accountant, and therefore unfit for the office of Sheris- 'tadar; that before his appointment to the office of Sheristadar he was 'at once Tahsildar of 3 taluqs, and Overseer of 5 or 6. Mr. Sullivan 'might at least have answered pointedly whether these things were so 'or not, even supposing the petition to have been the work of a conspiracy.

From Rama Courden, &c., 22 inhabitants of the taluq of Palladum.

NOTE.—It has already been remarked that this petition contains eternal evidence that it did not proceed from a conspiracy to which Govinda Row was a party, as alleged by Ramia.

743. 'It is charged against Ramia as Sheristadar, that a concealment of land revenue to the 'amount of 900 Rupees having been proved in the village of Talacara in Pulladum taluq when 'he came there, he first made an account for 600 Rupees, and afterwards on the promise of a 'bribe from the Monigar of the village through the Tahsildar (both named), he destroyed that 'account and made another for 70 Rupees; it is alleged that these circumstances can be proved. 'It is charged that the Curnum of Soocumpollum proved 600 Rupees against the Monigar of the 'village who had concealed a quantity of land which he appropriated partly for the pasturage of 'his cattle, and partly by giving to others for grass rent, but that Ramia receiving a bribe of '100 Rupees from the Monigar through the Tashildar, destroyed the accounts. This also, it is 'alleged, can be brought to regular proof. Again it is charged that the Pymashdars detected a 'concealment of 150 Rupees in Madapoor, but Ramia threatened the Curnum with dismissal and 'extorted a bribe from him of 50 Rupees; and again that Ramia reinstated Mootoo Coomara 'Govinden, the late Monigar of Chinjurypootoor, receiving a bribe of 600 Rupees from him, this 'person having been dismissed for having concealed some cultivated lands and for having 'enjoyed some Devastanum Inam lands upon forged bonds.

744. 'These being the first four charges in the petition, are taken as samples of the whole, 'they might have been easily investigated; and surely if Ramia was innocent, it was for his 'interest that they should be investigated. It does not savour much of innocence to meet such 'charges which appear to have been openly preferred by the persons who signed the petition, by 'an allegation that they were unworthy of credit as proceeding from a conspiracy. Even suppos- 'ing the fact, the charges might nevertheless be true.

745. 'Ramia is further accused of receiving bribes from persons who have been convicted 'of defrauding the Circar, for the use of his influence in getting them situations, and two instances 'are particularly mentioned. It is sufficient to cite one. It is alleged that Ramia received a 'bribe of 100 Pagodas for recommending Vencataramania, the then Tahsildar of Palladum, (the 'same who is said to have been the medium of conveying bribes to Ramia in the first two cases 'mentioned in this petiton) who had been dismissed for having misappropriated 500 Rupees in the 'Maramut Department in Erode taluq; such a charge as this having been made, it was incum- 'bent on the Principal Collector to inquire into it for his own sake; it was at least incumbent 'on him to explain to his superiors whether in fact Vencataramania had been convicted of the 'misappropriation of public money as alleged, and if so how he came to employ a convicted 'peculator in the responsible situation of Tahsildar; a similar allegation is made respecting 'another Tahsildar, and the same remark applies to it.

746. 'The petition alleges that from the Huzoor servants being in league with those of 'the taluqs, many of whom are said to be the creatures of the Head Sheristadar, frauds are com- 'mitted in the annual settlements to the great loss of the Circar, while oppression is at the 'same time exercised upon the poorer ryots who are unable to comply with their corrupt demands.

747. 'The nature of these frauds and the mode in which they are committed is explained, 'and from the information which the Board have obtained regarding 'the settlement of the garden lands, the charge does not appear im- 'probable to say the least. If there be such a collusion as is alleged 'between the Huzoor and Taluq servants, and which is likely if Ramia has all the influence in 'the appointment of Taluq servants that is ascribed to him, while he has such complete possession 'of his master's confidence that his bare denial of a charge is sufficient to prevent its being 'investigated, and while the Principal Collector only occasionally visits the taluqs and for very 'short periods, when of course he must be overwhelmed with business, it must be easy to practice 'fraud, and not difficult to conceal it.

Proceedings, under date 11th, in Cons., Augt. 1828.

748. 'The sum of the other complaints contained in the appendix is that Ramia from his 'influence with Mr. Sullivan is all powerful in the district, and that he continually abuses his 'power from corrupt motives; that the Tahsildars and other Taluq servants who are his creatures 'are continually guilty of malversation, which he is induced to overlook by receiving a share of 'their corrupt profits; that the others are obliged to purchase his favor by bribes; that the inhabi- 'tants who suffer from the malversation practised by the public servants find it difficult to gain 'access to Mr. Sullivan to make known to him their injuries from his residing generally on the 'Neilgherry Hills; that their written addresses are intercepted by Ramia who, if he does not sup- 'press them, sends mere abstracts from them with his own commentary for the orders of Mr. 'Sullivan; and that Mr. Sullivan reposes such implicit confidence in Ramia that he accepts 'his explanation without further inquiry, or if he makes an inquiry, does it through Ramia himself 'and acts upon his report.

749. 'The Board have lately received another detailed statement of malversations charged 'against Ramia and other servants employed in the district, and an 'earnest petition that an inquiry may be ordered, for which it is prayed 'that some gentlemen may be specially deputed to Coimbatore.

No. 556 of 1828 from certain Monigars, Curnams and inhabitants of Coimbatore.

750. 'The Right Honorable the Governor in Council has observed that "when specific 'charges of personal corruption signed by the parties with offers to 'substantiate them are made, such charges, whether against European 'or native public servants, or against private oppressors, ought in some 'way or other to be effectually inquired into." This observation is peculiarly apposite to the 'charges against Ramia. The Board are of opinion that it is necessary to investigate his conduct 'strictly and thoroughly Should, the Governor in Council concur in their view, it will rest with him 'to determine in what mode the inquiry shall be conducted.'

From Govt., 2nd, in Cons., 8th Sept. 1828. Para. 3.

PROCEEDINGS ADOPTED WITH REGARD TO BICCAJEE ROW AND THE OTHERS CONCERNED IN EMBEZZLING MONEY FROM THE MADURA TREASURY.

751. On 29th September we submitted for the consideration of the Right Honorable the Governor in Council, a letter from the Principal Collector of Madura, dated 21st of that month, requesting instructions as to the course of proceeding to be adopted with regard to Biccajee Row and the others concerned in embezzling money from the Madura Treasury.

To the Chief Secy. to Govt., in Cons., 29th Sept. 1828.

In Cons., 29th Sept. 1828.

752. We stated that we thought it desirable that Biccajee Row and his accomplices should be prosecuted before the Circuit Court, provided the Collector could at the same time take measures for the recovery of the money embezzled by them under Section VI, Regulation IX of 1822; that otherwise it would, in our opinion, be advisable to proceed against them under Section

V of that Regulation which authorized a Collector to sentence persons convicted of embezzlement to pay twice the amount of the money embezzled, and provided that the offenders should be kept in custody until the judgment against them should be statisfied.

753. That it appeared to us to be competent to a Collector to pursue the process prescribed by Section VI of the above Regulation, for the recovery of money embezzled while he prosecuted the person guilty of the embezzlement under Sections XVII and XVIII, but that as there might be a doubt on the subjects, we recommended that a reference should be made to the Sudr Adawlut for the purpose of obtaining the opinion of that Court upon it.

754. On the 28th October we were informed that the reference we had recommended in our Secretary's letter of the 29th September had been made to the Sudr Adawlut, a copy of the reply of that Court was forwarded to us. It was as follows :—

From the Secy. to Govt., in Cons., 3rd Nov. 1828.

From the Regr. to the Sudr Adaulut, dated 23rd Oct. 1828.

"I am directed by the Court of Sudr Adawlut to acknowledge the receipt of your letter, "No. 721, dated the 17th instant, requiring the opinion of the Judge, "whether it is competent to a Collector to pursue the process pre-"scribed by Section VI, Regulation IX of 1822, for the recovery of "money embezzled, while he prosecutes the embezzler under Sections XVII and XVIII of the "same Regulation.

"Section VI applies only to a particular class of cases of supposed embezzlements, viz., those "in which there is documentary evidence conclusive of the responsibility for the money; in these "cases the Judges think that it is not only competent to a Collector, but his indispensable duty "under Section VI, to pursue the process therein prescribed for recovery, notwithstanding he "prosecutes the offender before the Criminal or Circuit Court.

"The process prescribed in Section VI is totally unconnected with the punishment of a "delinquent. Its sole object is to enable a Collector to recover immediately the amount which "is not, but clearly ought to be, forthcoming; and if there is proof of a guilty misappropriation "of it by the officer to whom it was entrusted, he is manifestly liable to a criminal prosecution "under the Regulation."

755. Copy of the foregoing correspondence was communicated to the Principal Collector of Madura on the 3rd November with the necessary instructions on the subject.

In Cons., 3rd Nov. 1828.

RELATIVE TO THE SUMS DUE ON ACCOUNT OF THE ALLOWANCE OF 10 PER CENT. TO ZEMINDARS WHOSE ESTATES HAVE BEEN RESUMED.

756. On the 3rd November 1828 we submitted for the consideration of the Right Honorable the Governor in Council a letter from the Principal Collector of Madura, enclosing an account of sums due on account of the allowance of 10 per cent. to Zemindars whose Zemindaries have been resumed, which were carried to the head of deposits and are still payable.

To the Chief Secy. to Govt., in Cons., 3rd Nov. 1828. 15th, in Cons., 20th Octr. 1828.

757. The amount was Rupees 16,844-8-7, viz., Rupees 11,770-4-2 for Fusly 1239, and Rupees 4,874-4-5 for former Fuslies up to 1228. Regarding the latter amount further explanation was considered necessary to account for the sums composing it not being paid; with respect to the former amount Rupees 11,970-4-2 we requested the authority of Government to pass it to the credit of the Zemindars to whom it is due, an actual payment not being necessary, as balances equal to the amount were due by the Zemindars for their private cultivation.

758. In answer to the above, under date 18th November 1828, the Right Honorable the Governor in Council granted authority to pass to the credit of the Zemindars to whom they are due, in liquidation of balances against the same persons on account of their private cultivation, the sums amounting to Rupees 11,970-4-2, which were so carried to the head of deposits for Fusly 1237. Regarding the sums brought to account in like manner for previous years, we were desired to make a further communication to the Government, after having obtained such explanation as the Principal Collector could furnish with respect to the causes of their not having been paid.

From the Secy. to Govt., in Cons., 20th Nov. 1828.

759. Copy of the above correspondence was communicated to the Principal Collector on the 20th November with the necessary instructions on the subject.

In Cons., 20th Nov. 1828.

760. In consequence of Mr. Peter's death, Mr. H. Viveash was appointed Principal Collector of Madura on the 26th August.

Appointment. From Govt., in Cons., 28th Aug. 1823.

TINNEVELLY.

SETTLEMENT OF THE LAND REVENUES OF THE PROVINCE OF TINNEVELLY FOR FUSLY 1236.

761. On the 29th May we submitted for the orders of the Right Honorable the Governor in Council, the following extract from our proceedings, under date the 26th of that month, on the settlement of the Tinnevelly District for Fusly 1236, as detailed in the Collector's report, dated 10th September 1827.

To the Chief Secy. to Government. In Dy. Cons., 2nd June 1828. Proceedings, in Cons., 26th May 1828. In Cons., 29th October 1827.

762. 'In the following abstract statement of the revenue of Fusly 1236 is contrasted with 'that of the preceding year.

	1235.			1236.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Land revenue under the immediate management of the Collector	13,47,721	12	11	12,66,135	7	7	...	...	...	81,586	5	4
Peshcush	3,44,288	0	0	3,44,288	0	0	...	...	...	...	...	...
Shotriam	38,780	8	4	38,780	8	4	...	...	...	...	...	...
Deposit	2,74,830	12	10	2,66,638	8	6	...	...	...	8,192	4	4
Hill-rent, &c., Mr. Hughes' Farm	4,113	0	0	4,113	0	0	...	...	...	...	...	...
Fish-rent	6,395	15	7	3,423	11	5	...	...	...	2,972	4	2
Cheyroot	12,825	0	0	12,760	0	0	...	...	...	65	0	0
Moturpha	80,940	5	11	82,866	7	10	1,926	1	11	...	...	...
Total...	21,09,895	7	7	20,19,005	11	8	1,926	1	11	92,815	13	10
Deduct increase...										1,926	1	11
										90,889	11	11
Deduct Beriz ... Carevanellur...										2,524	10	5
										88,365	1	6

763. 'The net settlement for the year amounted to Rupees 20,19,005-11-8, and fell short 'of the Jummah of Fusly 1235 by Rupees 88,365-1-6. This result is attributed to the unfavorable 'nature of the season combined with the depressed state of the grain market.

764. 'The season is represented to have been remarkably unfavorable throughout. From 'the insufficiency of the supply of water at its commencement, the cultivation of the car crop was 'materially obstructed and limited in its extent. Heavy rains at a later period occasioned 'still more disastrous consequences. "From the 1st of November till quite the end of 'January," the Collector observes, "there was scarcely an interval of a week without torrents 'of rain, the river burst its banks in all directions, and the whole country in its neighbourhood 'was inundated. The seed that was sown was either rotted or fairly washed away with the soil. 'Scarcely a tank," he adds, "was not breached in several places." The villages irrigated "directly from the river, as was to be expected, are those in which the greatest damage 'occurred. In many of these the seed is stated to have been sown a third and even a fourth time. 'The crops, after attaining to maturity, did not wholly escape the effects of the unpropitious season, 'but were injured by very heavy and unseasonable rains at the latter end of April and the begin-'ning of May when the harvest was at its height. The Collector's observations on the state of 'the season appear to apply exclusively to the Nunjah cultivation. It is remarked that the 'cultivation of dry grain was somewhat extended.

765. 'The prices of grain fluctuated considerably; the average is reported to have been 'below that of Fusly 1235, during which also the value of grain was unusually low. The market 'price is said to have been affected by an influx of grain from the Madura District, which was 'sold below the Jummabundy prices of Tinnevelly, these being fixed with reference to the rates 'current during the early months of the year.

766. 'The revenue of the lands under the immediate management of the Collector 'amounted, as shewn 'above, to Rupees '12,66,135-7-7. The 'proportion there of 'derived from lands set-'tled under an annual 'money rent was Rs. '6,95,536-13-4, and that 'yielded by lands 'under Aumanie Rupees '5,70,598-10-3. The 'number of villages in 'which the produce was 'divided was greater 'than in the year pre-'ceding. It appears 'that of the villages 'previously rented, 132 'fell under Aumanie 'during the late year, 'while the Meerasidars 'of 93, in which a 'division of the crop 'took place in Fusly '1235, acceded to a money settlement in the past Fusly. It is in these last villages only that 'an increase of revenue has occurred; in the others the decrease is very considerable, as shewn in 'the marginal statement which has been extracted from the accounts.

	No. of Villages	Net Jummah of Fusly 1235. Rs.	A.	P.	Net Jummah of Fusly 1236. Rs.	A.	P.	Net Increase. Rs.	A.	P.	Net Decrease. Rs.	A.	P.
Rented.													
Villages rented in Fusly 1235 as well as during Fusly 1236. ...	644	6,17,640	6	0	5,95,169	3	7	...	...	...	22,471	2	5
Villages, under Aumanie in Fusly 1235 and rented in Fusly 1236. ...	98	90,021	4	0	1,00,367	9	9	10,316	5	9	...	...	...
Total...	742	7,07,661	10	0	6,95,536	13	4	Net Decrease			12,124	12	8
Aumanie.													
Villages in Fusly 1235 and under Aumanie in Fusly 1236. ...	132	2,94,830	11	7	2,44,581	15	10	...	...	...	50,248	11	9
Villages under Aumanie in both years. ...	212	3,45,229	7	4	3,26,016	10	5	...	...	...	19,212	12	11
Total...	344	6,40,060	2	11	5,70,598	10	3	...	...	...	69,461	8	8
											Net Decrease in rented Villages...	12,124	12	8
											Net Decrease...	81,586	5	4

767. 'In the subjoined comparative statement, the increase and decrease of revenue from 'the several descriptions of cultivation are exhibited, the net decrease, as above, being Rupees '81,586-5-4.

	Fusly 1235. Rs.	A.	P.	Fusly 1236. Rs.	A.	P.	Increase. Rs.	A.	P.	Decrease. Rs.	A.	P.
Nunjah Waraput or wet land liable to the full Government demand either in grain or money...	10,75,181	0	9	9,55,139	10	4	...	...	...	1,20,041	6	5
Nunjah or Poropoo wet land assessed with a fixed and favorable money rent...	8,900	1	5	8,881	14	5	...	...	...	18	3	0
Nunjahmail Punjah or wet land cultivated with dry grain and paying a money assessment	36,199	0	2	41,207	8	11	5,008	8	9	...	...	...
Vaunpire or garden cultivation	45,855	3	1	47,711	5	11	1,856	2	10	...	...	...
Punjah or dry land	3,23,241	2	11	3,53,152	11	3	29,911	8	4	...	...	...
Nelavaree or tax on straw and sundry pasture contributions of a petty nature	19,590	15	3	17,663	6	7	...	...	...	1,927	8	8
Tope and Palmirahs	1,19,305	0	9	1,20,063	5	11	758	5	2	...	...	...
	16,33,272	8	4	15,48,819	15	4	37,534	9	1	1,21,987	2	1
										Deduct Increase...	37,534	9	1
											84,452	9	0
										Deduct Decrease in Maniems...	2,866	3	8
										Net Decrease...	81,586	5	4

768. 'A defalcation to the extent of Rupees 1,20,041-6-5 appears under the head of Nunjah 'Waraput, the produce of which was divided as well as that of which the Circar share of the crop 'was commuted into money on the principles stated below. Three

Para. 11.

'causes are said to have concurred to produce this result, viz., a 'reduction in the extent of cultivation, the diminished productiveness of the land cultivated, and 'the low prices of grain.

769. 'The decrease in the extent of land cultivated is stated in the Collector's report to be 'S. Cottahs 6,373-12-1⅛, of which S. Cottahs 1,659-6-3 were left 'unsown from a deficiency in the means of irrigation, the remain-'der, though cultivated, was unproductive from drought or inunda-'tion, the decrease of revenue thence resulting is estimated at Rupees 79,210-4-10.

Collector's report. Para. 13.

770. 'It is remarked that the quantity of land above specified as the extent of Nunjah land, 'cultivated during the year, exceeds the quan-'tity entered in the detailed statement marked 'C, which accompanied the Collector's report 'by S. Cottahs 14,113-13-2⅛. The Board appre-'hend that the difference arises from the Thalady 'or second crop land having been taken into 'account by Mr. Kindersley, while in the statement referred to the actual extent of the land under 'cultivation is given without reference to the circumstance of its producing one or more crops. To 'exhibit with greater minuteness the charges in the extent of land under cultivation, it might be 'useful to add to the detailed Jummabundy statement a column shewing the quantity of land pro-'ducing a second crop. The proportion of the falling-off I 'attributed to a diminished produce, is Rupees 15,172-2-5, 'and that resulting from the decrease in the 'Jummabundy price of grain is Rupees 25,658-15-2. 'There is an increase in the extent of Poonjah cultivated 'in Fusly 1236 of S. Cott. 8,636, and of the revenue 'derived therefrom of Rupees 29,911-8-4. The other 'items seem to require no particular notice.

	S. Cott.	Mi.	M.
Extent of cultivation as per Collr.'s Report, para. 13.	80,138	14	3½
Extent of cultivation as per Col. Statement C.	88, 66,025	1	⅛
	14,113	13	2⅛

Para. 14.

Decrease.	Rs.	A.	P.
From land left uncultivated ...	79,210	4	10
From the diminished productiveness of the land under cultivation.	15,172	2	5
From the reduced price of grain..	25,658	15	2
Total...	1,20,041	6	5

Para. 15.

771. 'The money-rented Nunjah villages are stated to have been generally settled on 'precisely the same principles as in Fusly 1235, that is, an individual settlement was formed by 'applying to the fields cultivated by each ryot the average grain assessment assumed for the 'village commuted into money at a fixed valuation modified to a certain extent according to the 'current prices of grain. The villages alluded to in the 6th para. of the Collector's letter as 'exceptions have been assessed with reference to the instructions contained in the Board's 'Proceedings, under date the 8th February 1827, and form the subject of a distinct report in 'which the late Collector has explained the mode in which he proposed to carry these instructions 'into effect generally. The Board having already furnished the present 'Collector with their observations on the different points discussed by 'Mr. Kindersley, and with instructions for his guidance in the intro- 'duction of the new settlement of the Nunjah lands in Tinnevelly, it 'is resolved to take this opportunity of submitting the correspondence 'for the consideration of the Right Honorable the Governor in Council. In the Aumanie lands 'an actual division of the produce took place.

To the Collr., 28th, in Cons., 28th April 1828.
From the Collr., 10th Sept., in Cons., 29th Oct. 1827.
To do. 28th, in Cons., 28th April 1828.

772. 'In the Poonjah assessed villages the rates of Teerwah in force in Fusly 1217 were 'adhered to, and applied according to the accounts of the extent and classification of the lands 'cultivated given in by the Curnums checked by those of the Turrufdars.

773. 'The accounts rendered by the Curnums in Fusly 1232 having been deemed so 'incorrect as to cause an average assessment of the Poonjah land 'under cultivation to be resorted to, the Board required explanation 'of the means which had subsequently been adopted to ascertain and 'correct their inaccuracies. It would now appear that the falsity of the Curnum's accounts 'was on that occasion rather taken for granted than ascertained by any detailed inquiry. The 'circumstance of the settlement being now made in detail is, doubtless, as urged by the Collector, 'a considerable check to extensive fraud, and it is hoped that when 'the accounts of the survey shall have been revised and the identity 'of fields properly ascertained and defined in the manner which has 'been pointed out to the Collector, no difficulty will be experienced in determining the assessment 'on the fields of each ryot, and that an orderly and accurate system of account will be introduced.

Board's Proceedings, in Cons., 8th Feby. 1827. Para. 16.

To the Collr., 28th, in Cons., 28th April 1828. Para. 22.

774. 'The lateness of the harvest in Tinnevelly opposes the collection of the whole of the 'demand within the Fusly, and a considerable balance has generally remained to be realized 'during the early months of the one ensuing, agricultural operations having been greatly retarded 'by the extreme unfavorableness of the season, and the ryots having suffered so severely in 'consequence, the amount of revenue uncollected at the close of the late Fusly was unusually large, 'the balance outstanding on the 12th July on account of lands perma- 'nently settled being Rupees 93,098-7-6, on account of rents of more 'than one year Rupees 187-5-11, and on account of lands under the 'immediate management of the Collector Rupees 5,92,338-13-7. It is 'observed that the Zemindary balance had been reduced on the 31st 'March last to Rupees 43,950-10-10, and the Aumanie balance to Rupees '82,132-11-11 as a set-off against which grain valued at Rupees 35,000 'remained in store still unsold. In regard to the Zemindary balance, 'one principal object of the permanent settlement was to insure the 'punctual discharge of the public dues in all seasons and under all 'circumstances, a sacrifice of revenue being made to attain this end. It is expected therefore 'that the Zemindars will be punctual in the payment of their kists, and the regulations do not 'leave any discretion to Collectors to suspend the demand against them when, from special 'causes, some indulgence may be deemed to be indispensable, the Collector will submit the 'circumstances of the case for the orders of the Board.

Demand, Collection and Balance Statement, 12th July 1827.

	Rs.	A.	P.
Zemindaries ...	93,098	7	6
Rents ...	187	5	11
Aumanie ...	5,92,338	13	7
Total...	6,89,624	11	0

Demand, Collection and Balance, 31st March 1828.

Zemindaries ...	43,950	10	10
Rents ...	39	0	10
Aumanie ...	82,132	11	11
Total ...	1,26,113	7	7

775. 'In the case of a Ryotwar Settlement, it is proper, under circumstances of so adverse a 'nature as those of the late year, that all necessary forbearance should be shewn in the collection 'of the Circar dues. It should be kept in mind, however, that the revenue of the Fusly should 'be realized from the produce of that particular year, and that to delay its collection till after 'the succeeding harvest, must trench upon future resources and perpetuate the arrear.

776. 'The late Collector expressed his hopes that the whole of the Mailwaram grain of 'Fusly 1236 remaining in store at the date of his report would be 'disposed of by the middle of November last. It is remarked, 'however, from the memorandum entered in the Statement of Demand, 'Collection and Balance, dated the 31st March 1828, that a quantity valued at Rupees 35,000 'remained unsold at that late period. Every effort should be made to dispose of the whole of 'the Government share of the produce of one Fusly before the crops of the succeeding one came 'into the market, as in the ultimate sale a loss rather than advantage must result from retaining 'the grain so long on hand. The Collector will give his attention to this subject. It is custom- 'ary in some other districts to make over to the inhabitants the Government share at a fair 'valuation, they engaging to pay for it within a reasonable time. If the practice has not been 'tried in Tinnevelly, the Collector may perhaps be able to introduce it with advantage.

Para. 30. 10th Sept. 1827.

777. 'From the advanced period at which the principal harvest occurs in Tinnevelly, its 'completion is frequently delayed till the end of August or the 'beginning of September. Mr. Kindersley has in consequence recom- 'mended that the Government demand on lands not permanently settled be postponed beyond 'the time hitherto limited. According to the present kistbundy the whole of the revenue for 'the Fusly becomes due by the end of June; but it is now proposed to protract the term for 'paying the last instalment of it till the end of September. The principle of regulating the 'demand, so that the ryot shall not be called upon to pay the public revenue until he shall have 'had opportunity afforded him to convert the produce of his field into money is doubtless correct, 'but it would entirely derange the present system of revenue accounts, so to settle the kists that 'part of the revenue of the Fusly shall not become payable till after the commencement of the 'one ensuing. In making his calculation, Mr. Kindersley seems to allow two months from the 'time of harvest to elapse before the Government revenue shall become due. This interval 'appears to the Board to be more than is necessary. The period at which the kist becomes 'payable should follow the operations of reaping and trashing as closely as the time absolutely 'required for disposing of the grain will admit. To allow too long a space to intervene is 'objectionable. To the substantial ryot it is not necessary, for under any circumstances he will 'store his grain and keep it for a good market. In the case of the poor ryot it would lead to 'bad consequence; he has not the means of storing his produce in security, and must sell it as 'soon as it is in a marketable state, and if the dues of Government are not then promptly demand- 'ed, he will be apt to apply to other purposes the money with which he should pay his kist to 'the Circar.

Para. 35.

778. 'In the kistbundy submitted by Mr. Kindersley, the proportion of the demand for 'each month is said to have been regulated with reference to the usual progress of the harvest 'in the different taluqs. As the proportion of produce cut at a late period thence appears to 'be small, the Board think it will be advisable not to alter the established kistbundy but to leave 'the whole of the kists payable as at present before the end of June. It will, however, be 'proper for the Collector to ascertain annually the quantity of land remaining unreaped towards 'the close of the Fusly, and the persons to whom it belongs, and to authorize specially in their 'cases such further extension of the period stipulated for payment as circumstances may be 'found to require. Such is the practice in some other districts, and the alterations in the 'established forms of account involved in the modification of the kists recommended by Mr.

Kindersley may be thus avoided, while the end desired will be equally attained. The only 'other advantage which could result from adopting the new kistbundy would be ostensibly to 'diminish the amount of revenue remaining uncollected at the termination of each Fusly. Its 'appearance as a balance is however of little consequence when the reasons for its non-collection 'are known and admitted to be valid. The Collector will be careful that this indulgence be not 'abused, and that the suspended demand be duly realized within a reasonable period after the 'completion of the harvests.

779. 'The late Collector has submitted the result of his investigation into the state of the 'old balances of Land Revenue in Tinnevelly. It appears that the arrears accumulated up to the 'end of Fusly 1235, which remained unliquidated at the close of the 'following Fusly, amounted in the aggregate of the several items 'under which the revenue has hitherto been collected to Rupees 8,65,168-4-0; that of this sum 'Rupees 44,054-7-3 are expected to be realized, that Rupees 5,87,629-8-9 thereof have been 'ascertained to be totally irrecoverable, and that the remainder has been reserved for further 'investigation.

Para. 32.

780. 'With regard to the balances of rented villages, which form the principal part of the 'arrear, the Collector states that he has considered it his duty to recommend their absolute 'remission only when a minute investigation having been established into the causes of their 'occurrence, it appeared that the demand could not be enforced with equity or without injury to 'the future revenue; where, from whatever cause, these points had not been satisfactorily ascer- 'tained, or where it appeared that there was no good ground for the accumulation of the balances, 'or it was found that the defaulters were in the enjoyment of mauniems or lands held on favor- 'able tenure, or were supposed to have other resources, he explains that the balances have been 'entered as doubtful with a view to further investigation. The old balances of Aumanie villages 'the Collector has recommended generally for remission, on the principle that the subsequent 'collection of revenue which could not be realized from the resources of the year is in general 'no real recovery but an anticipation of revenue.

781. 'The following abstract shews the balances outstanding under the several heads as they have been classed by the Collectors.

	Recoverable.			Doubtful.			Irrecoverable.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Ayen	36,713	4	7	2,22,333	10	5	5,49,459	5	4	8,08,506	4	4
Devastanum...	1,798	10	2	2,503	13	10	5,803	7	3	9,385	15	3
Curnum Marah	331	5	6	1,052	2	5	2,367	5	7	3,750	13	6
Tank Marah...	3,922	4	4	2,652	11	10	4,251	1	10	10,826	2	0
Tripany	987	6	7	4,070	3	5	25,787	10	10	30,845	4	10
Chuttram	301	8	1	871	10	1	680	9	11	1,853	12	1
Total...	44,054	7	3	2,33,484	4	0	5,87,629	8	9	8,65,168	4	0

782. 'The total arrears recommended for remission amount to Rupees 5,87,629-8-9, of 'which Rupees 1,65,400-13-8 are balances of more than 15 years' standing, and Rupees '4,07,492-8-6 such as accrued between Fuslies 1222 and 1234, which period includes the whole 'term of the decennial lease: the particulars of the balances of this latter period are exhibited 'in the statement forming enclosure No. 9 of the Collector's report. The balances due by ryots 'dead, deserted or bankrupt, amounts only to Rupees 24,726-8-4, and a large proportion of the 'items included therein appear to be mere nominal balances, such 'for instance is the item of Rupees 20,871-9-11, the sum plundered 'from the cash chest of the Tencasy taluq in the year 1814, which 'although collected, not having reached the Huzur Treasury, had not been credited and 'remains still as a demand in the accounts of the district. Of a 'similar nature are two items entered therein, amounting to Rupees '3,22,823-13-0. This sum is the difference between what certain 'villages yielded under sequestration and the beriz for which they 'were originally rented, and cannot correctly be esteemed an arrear 'of revenue but rather a reduction of the settlement. Several of the other items also tending to 'swell the sum to be written off are such as ought to have been deducted at the Jummabundy, 'and should not have been included in the demand at all. The balances of Fusly 1235, which 'are irrecoverable, amount to Rupees 14,736-2-7 and occurred from drought; the loss sustained 'was estimated by the former Collector at Rupees 12,000, but after a minute scrutiny the sum 'necessary to be remitted on this account has been found to be Rupees 14,736-2-7. It is resolved 'to recommend to Government that sanction be granted for striking out of the accounts the 'whole of these arrears. In releasing the defaulters from further responsibility on this account, 'it must be stipulated on their part that they relinquish all claims against the ryots of the 'villages of which they were formerly the renters.

To the Chief Secy., 31st, in Cons., 31st March 1814.

Arrear entered in Col. 10, Statement No. 7... ...3,18,309- 7-3
Do. in Col. 12 do. 4,514- 5-9
3,22,823-13-0

783. 'The present Collector will be pleased to prosecute the enquiry regarding the balances 'which have been classed as doubtful; some of these from their nature seem to be incapable of 'being collected, and the Board apprehend that a large proportion of them will, upon further 'investigation, prove to be irrecoverable. The balances appear chiefly to have accumulated 'during the decennial lease, so much of these as may have accrued in villages subsequent to their 'assumption, and being the difference between the sum they yielded under the management of 'the servants of Government and the amount for which they were 'originally rented, should be recommended for remission without 'reserve, "as the deficiency which then occurred cannot in fact be 'regarded in the light of a balance so much as an unavoidable 'reduction in the settlement."

Board's Proceedings under date 5th, in Cons., 5th August 1816.
Para. 24.
Letter from the Secy. to Govt., 11th, in Dy. Cons., 20th July 1826.
Para. 9.

784. 'It may be useful in this place to transcribe for the guidance of the Collector, the 'observations recorded by Government in regard to the Collector of 'old arrears of revenue in Tanjore. "The custom of keeping the 'accumulating balances of a great number of years standing against 'districts is productive of many serious evils, and is scarcely ever attended with any real 'advantage. It is seen how small a portion of them has been recovered in Tanjore, after the lapse 'of so many years and the adoption of such rigorous measures, and if all the effects of this 'recovery could be traced, it would probably be found, that it had been obtained partly out of 'the current year's revenue and partly by disabling the proprietor from carrying on his cultiva- 'tion to the usual extent, and that Government had in fact gained little or nothing by the 'recovery. It thus appears that these old balances are good for little else than furnishing the 'means of corrupting the revenue servants and of oppressing the inhabitants. The Governor 'in Council is therefore of opinion that a period should be limited beyond which no balance of

From the Secy. to Govt., 11th, in Dy. Cons., 20th July 1826.
Para. 10.

'land revenue should be demanded. It ought perhaps in no case to exceed two years after the 'close of the year in which the balance became due, but in general it might probably with 'advantage be confined to the commencement of the kists of the ensuing year or to the first 'six months of that year."

785. 'Less consideration need perhaps be shewn to mere speculators unconnected with the 'villages, but where the head inhabitants or persons who retain an interest in the villages they 'hold on lease are the defaulters, to compel them to alienate their Manium or Inam lands to 'meet the demand of Government for old arrears of revenue would be a measure equally harsh 'and injudicious.'

From the Secy. to Govt., in Cons., 10th Nov. 1828.

786. In a letter from the Secretary to Government, under date the 4th November last, we were informed that the Right Honorable the Governor in Council had had under consideration, the extract of our Proceedings on the settlement of Tinnevelly for Fusly 1236, which accompanied our letter of the 29th of May and approved of the same.

Vide para. 771 of this report.

787. With reference to the 11th paragraph of our Proceedings and to the papers therein referred to, we were informed of the expectation of the Right Honorable the Governor in Council to be duly informed, with regard to the proceedings of the Collector under our instructions for the introduction of a new settlement of the Nunjah lands, as well as to the results of the measure.

788. It was observed that from the result, as recapitulated in our proceedings of the Collector's investigation into the state of the old balances of land revenue in this district, it appeared, that of the whole amount, namely, Rupees 8,65,168-4, the sum of Rupees 44,05-47-3 might be reckoned on as recoverable, that balances amounting to Rupees 5,87,629-8-9 were decidedly irrecoverable, and that the remainder, amounting to Rupees 2,33,484-0-4, being considered doubtful, was reserved for further inquiry. Agreeably to our recommendation, the Right Honorable the Governor in Council authorized the remission of the balances which had been classed as irrecoverable.

789. Copy of the foregoing letter was communicated to the Collector on the 10th November.

Pearl Fishery.

To the Chief Secy. to Govt. In Cons., 18th Feby. 1828.

790. On 18th February we submitted to Government a letter from the Sub-Collector in charge of Tinnevelly, under date 11th of that month, reporting the result of the examination of the parl banks on the coast of that district, which promised a favorable issue to the proposed fishery at that season.

In Cons., 18th Feby. 1828.

791. As the fishery was to commence by the 20th March, it was, we said, too late then to invite proposals for renting it; we accordingly proposed with the sanction of Government to direct the Collector to conduct it on the plan that was followed with success in 1818, the details of which were explained in the draft of an advertisement, which, if approved by Government, would be immediately published.

From the Secy. to Govt. In Dy. Cons., 21st Feby. 1828.

792. In reply, we were informed on 19th February that agreeably to our suggestion the Right Honorable the Governor in Council had been pleased to authorize the Collector to conduct the fishery on the plan which was followed in 1818, and sanctioned the publication of an advertisement according to the draft which we had submitted.

To	the Chief Secy. to Govt. In Cons.,	25th	Aug.	1828.
From	the Collr.	20th, in Cons.,	27th	March	,,
To	do.	26th, in Dy. Cons.,	27th	do.	,,
From	do.	24th March, in Cons.	3rd	April	,,
From	do.	25th do. in Cons.,	3rd	do.	,,
From	do.	31st do, in Cons.,	7th	do.	,,
From	do.	3rd, in Cons.,	14th	do.	,,
From	do.	22nd April, in Cons.,	1st	May	,,
From	do.	30th April, in Cons.,	8th	do.	,,
From	do.	9th, in Cons.,	19th	do.	,,

793. On 25th August, with reference to the above letter, we laid before Government a correspondence with the Collector of Tinnevelly as noted in the margin, on the subject of the pearl fishery which had been held on the coast of that province.

794. It being determined that the fishery should be conducted on the same plan that was followed in the year 1880, we stated that the notification to that effect which had obtained the sanction of Government was published at the Presidency under date the 18th February, and was also promulgated in Tinnevelly and throughout the three maritime districts immediately to the northward of it.

795. That the Collector having proceeded to Pennacoil for the purpose of making the necessary preparatory arrangements, the fishery commenced on the 21st March. That sixty Government boats were at first put up to auction in lots of three with the privilege of fishing for two days, and that the speculators present being sanguine that the first produce of the banks would prove highly profitable, the result of this sale was very favorable, the aggregate sum paid for the 60 Ipats being Rupees 22,395, affording an average of Rupees 186-0-10 per cent. per diem, which was considerably above the sum at which they were originally estimated.

796. We stated that the oysters had been found during the two first days in abundance, the average obtained by each boat being 10,565 oysters; but that on examination they proved not to be so productive of pearls as had been anticipated, which circumstance had materially affected the subsequent bidding for the boats.

797. That after the two first days fishing, the general feeling being in favor of contracts for a long period, the same number of boats were again put up to auction in lots as before, but for five days fishery, which produced in the aggregate the sum of Rupees 21,240, the price paid for each boat being in this instance Rupees 70-12-9 per diem. That during this period the oysters appeared to have become more scarce, and the difficulty of obtaining them was said to have been much greater in consequence of the heavy sea. The average* number of oysters landed by each boat being about one half of the quantity obtained during the two first days of fishing.

* 5,314.

798. We observed that in consequence of the variable state of the weather which had become so boisterous as for some days to interrupt the operations of the fishery, the Collector was authorized to employ such additional number of boats above that specified in the advertisement as might be necessary to a successful prosecution of the fishery.

799. That on the expiration of the contracts for five days, the tenders which were made for a renewal of them were so unfavourable that it appeared to the Collector to be more advantageous that the fishery should be carried on under Aumanie, and that the Government share of the oysters fished should be disposed of by auction than to accept the terms offered for renting the boats; that the fishery was accordingly thus conducted with an increased number of boats for a further period of 14 days, as the weather permitted from the 5th to the 26th of April, during which period the boats brought on shore upwards of 44 lacs of oysters, the Government share of which was sold for Rupees 24,561-15-10, making

	Rs.	A.	P.
1st.—Rent for two days...	22,395	0	0
2nd.—Do. for five days...	21,240	0	0
Proceeds of 14 days under Aumanie	24,561	15	10
Total...	68,196	15	10
Add value of chank and extra revenue	1,930	0	0
Total extra revenue...	70,126	15	10

together with the sums paid for the boats Rupees 68,19-615-10, to which being added the proceeds of the sale of the chanks taken during the fishery together with the amount of extra revenue collected on the occasion, amounting to Rupees 1,930, as particularized in the account current submitted by the Collector, the total gross revenue which resulted to Government from the fishery was shewn to have been Rupees 70,126-15-10.

Enclos. A in a letter dated 9th, in Cons., 19th May 1828.

800. The fishery appeared, we said, to have been prosecuted as long as the share received by the divers continued to afford adequate remuneration to them. That it was observed that on the last day of fishing the revenue yielded by each boat was only Rupees 8-8-9, and that the Collector had explained as follows—the reasons why the outturn of the fishery had not been so favorable as on some former occasions. "The pearl banks at Pinnacoil were not known to have been disturbed previous to 1818, and "it is ascertained that the oysters at that period were found in "abundance and spread in the same quantity all over the banks, and without varying in their "quality, or in the state of their maturity, according to the judgment of the divers and those "most experienced in these matters, more than six months, and every thousand oysters were "averaged throughout to contain the weight of pearls of $1\frac{1}{32}$ Calanjee. In the present fishery "on employing the boats on the same banks (excepting the bank named Poodooparr, which failed) "the oysters were found to be scattered in different parts of them, and to be much more abun"dant in some places than in others; the oysters also had attained different degrees of maturity "and were declared to be the produce of different periods since 1818. They were all taken "promiscuously, and were calculated to contain not more than the weight of $\frac{15}{32}$ Calanjee of pearls "in every thousand. The great falling-off in the demand for the boats after the two first days of "the fishery, leaves no room to doubt the fairness of this calculation. Had we delayed to fish "the banks in consequence of the apparent difference in the maturity of the oysters, the "opportunity of realizing a revenue equal to the amount collected, might have been lost, for, it "is generally acknowledged that pearl oysters attain their maturity in seven or eight years, "when they begin to decay and to lose their contents, and in another year, a great proportion "of the oysters, now fished, would in all probability have perished and been washed away." We stated that considering the uncertainty which necessarily attends an undertaking of this nature, the result of the late fishery might be considered to be satisfactory.

9th, in Cons., 19th May 1818. Para. 2.

801. We observed that the total charges incurred during the fishery amounted to the small sum of Rupees 1,534-6-8, which included a repayment of Rupees 244-13-4 to be made to the purchasers of two boats, one of which was lost, and the other prevented from fishing, for which the sanction of Government was requested, leaving the net revenue to Government from the pearl fishery Rupees 68,592-9-2; that it should, however, be noticed that some further expense had been incurred in publishing the notification regarding the fishery in the different newspapers at the Presidency, the exact amount of which had not then been ascertained, and that the net revenue resulting to the Pagodas which, according to custom, were allowed manium boats at the fishery, was shown in the statement marked B to have amounted to Rupees 6,164-3-0.

	Rs.	A.	P.
Gross revenue	70,126	15	10
Charges. ...	1,534	6	8
Net revenue ...	68,592	9	2

Enclos. B.

802. With reference to the instructions contained in the resolutions of Government, under date the 25th November 1825, in regard to the remuneration which should be granted to the Collector in consequence of additional trouble and responsibility on occasions of this nature, we adverted to our intention of addressing the Right Honorable the Governor in Council on the subject separately when, as we had reason to be well satisfied with the zeal and vigilance evinced in the superintendence of the late fishery, we should have pleasure in bringing under his favorable consideration the claim to commission on the net proceeds submitted by the Collector in the concluding para. of his final report on the fishery.

In Cons., 5th Dec. 1825.

Relative to the actual selling Price of Chank.

803. On 21st July we addressed the Government in reference to an objection raised by the renters of the Chank Fishery in Tinnevelly to the valuation of chanks in the Tariff of that district, asserting that it greatly exceeded the value of the article in the Calcutta market, where it is ultimately disposed of; we stated our wish to obtain authentic information of the actual current selling price of the 1st, 2nd and 3rd sort in Calcutta, and the average price of each sort in 1825, 1826 and 1827, and a statement showing the Tariff valuation of each sort of the Calcutta Custom House in the same years and in 1828. We accordingly requested that a reference might be made to the Supreme Government for this purpose.

To the Chief Secy. to Govt., in Cons., 21st July 1828.

804. It was desirable we said that a specimen of each sort should be sent from Calcutta for comparison.

805. With reference to our Secretary's letter of the 21st of July, the Secretary to Government transmitted to us on 21st October a copy of a letter from the Secretary to Government at Fort William in the Separate Department, together with copies of its enclosure.

From the Secy. to Govt., in Cons., 27th Oct. 1828. Vide Enclos. in Cons., 27th Oct. 1828.

806. On 10th November we submitted a letter to Government connected with the subject of the chank fishery in Tinnevelly. We stated that under date the 22nd April 1828, the Collector of Tinnevelly submitted an application from the agent of Messrs. Scott & Co., the renters of the chank fishery on the coasts of that district, for a return of half of the amount of duties levied on the chanks exported by them in Fuslies 1235 and 1236 on the ground of the excessive valuation thereof in the Export Tariff, and for a reduction of the Tariff valuation in reckoning the duties to be paid on the exportation of the chanks fished in Fusly 1237.

To the Chief Secy. to Govt., in Cons., 10th Nov. 1828.

In Cons,, 1st May 1828.

807. We informed the Government that we had declined to recommend the application for a return of duties which had been levied so long before without objection, but had expressed our willingness to admit the claim for a reduction of the Tariff valuation in reckoning the duties to be levied on the export of the chanks fished in Fusly 1237. We said that the Collector was at the same time directed to make inquiries respecting the present market value of chanks, and to submit the rates which from the result he might consider proper to be adopted as the Tariff valuation; that when the Collector's report was received, it was found that the rates proposed by him very considerably exceeded the valuation put upon the chanks by the Renter's Agent with reference to the alleged price of the shells in the Calcutta market, which was understood to be the chief if not the only mart for them, and that it was judged expedient therefore to make a reference to Calcutta on the subject, the answer to which was received in Mr. Secretary Macleod's letter under date the 21st October.

To Collector, 5th, in Cons., 5th June 1828, No. 822.

To Collector, 5th, in Cons., 5th June, No. 813.

25th June, in Cons., 3rd July 1828.

To Govt. 21st, in Cons., 21st July 1828.

In Cons., 27th October 1828.

808. We observed that by this answer it appeared that Messrs. Scott & Co., the renters both of the Tinnevelly and Ramnad Chank Farms, were applied to for information regarding their value in the Calcutta market, which they afforded in a general way, stating that they could not get more than 11 Rupees per hundred for the entire quantity they had on hand taking it all round or of all sizes indiscriminately, and that this average estimate of the Calcutta prices we proposed to adopt in fixing the Tariff valuation in Tinnevelly as one which, having been suggested by the parties most interested, must be considered at least as sufficiently liberal.

809. We remarked that the current Tariff valuation in Tinnevelly was for the 1st sort Rupees 157-8-0 per 1,000, for the 2nd, Rupees 116-10-8, the average being Rupees 137-1-4, and that the Agent of Messrs. Scott & Co., in his application for a reduction of the Tariff valuation, stated the average price in Calcutta to be only Rupees 80 per 1,000, and proposed that the average Tariff valuation should be Rupees 68-4-7 or one half of the old average, allowing something more than 15 Rupees per 1,000 for charges, &c. in conveying the chanks to the Calcutta market.

First sort	157	8	0
2nd do	116	10	8
	274	2	8
Average	137	1	4

Enclos. in letter from Collr. 22nd Apl., in Cons., 1st May 1828.

80 S. Rs. M. Rs.	83	8	0
	68	4	7
	15	3	5

810. We added that the Collector of Tinnevelly proposed to reduce the Tariff valuation of the 1st sort of chanks to Rupees 118-2-0, and of the 2nd to Rupees 87-8-0, making the average Rupees 102-15-0; supposing the average price in Calcutta to be according to the estimate of Messrs. Scott and Co. S. Rupees 11 per 100 or 110 per 1,000, the valuation proposed by the Collector would leave only Rupees 13-3-0 for charges. We therefore proposed to fix the average at Rupees 100, which would allow for charges, on the estimate of Messrs. Scott and Co., Rupees 15 per 1,000, being very nearly the allowance proposed by their own agent, and that assuming the above average and adopting the proportions which the two sorts bore in the current Tariff, the valuation of the 1st sort should be Rupees 115, and of the 2nd Rupees 85 per 1,000, which we recommended for the sanction of Government.

25th June, in Cons., 3rd July 1828.

110 S. Rs. M. Rs.	115	0	0
	102	13	0
	13	3	0

811. The reply from Government, dated 25th November, to the foregoing letter informed us that the Right Honorable the Governor in Council was pleased to sanction the proposed new rates for the Tariff valuation of chanks in Tinnevelly, namely, 115 Rupees per 1,000 for the 1st sort and 85 Rupees for the second.

From the Secy. to Govt., in Cons., 1st Dec. 1828.

812. Copy of the above correspondence was communicated to the Collector on the 1st December.

Relative to the Grant of Remission to the Chank Renter of Fusly 1229.

813. With reference to para. 875 of our General Report, dated 4th January 1821, we on 10th March submitted for the orders of Government a letter from the Collector of Tinnevelly, under date 15th November 1827, reporting the amount of remission proposed to be granted to the chank renter of Fusly 1229 for the losses sustained by him in consequence of the detention by the Netherlands Resident at Tuticoreen of certain divers engaged in the chank fishery.

To the Chief Secy. to Government, in Cons., 10th March 1821.

In Cons., 26th Nov. 1827.

814. We reported that the amount of the proposed remission was Rupees 1,203-2-0; that the balance due by the renter on account of Fusly 1229 was Rupees 1,166-10-8; that this deducted from the proposed remission left a balance of Rupees 36-7-4 to be paid to the renter, and we solicited sanction for the payment of this sum and for writing off Rupees 81,166-10-8.

From	Collr.,	27th July,	in Cons.,	7th Augt.	1820,	para. 3.
To	do.	7th,	in Cons.,	7th Augt.	1820,	para. 3.
From	do.	30th Augt.,	in Cons.,	11th Sept.	1820.	
To	do.	11th,	in Cons.,	11th Sept.	1820.	
From	do.	21st,	in Cons.,	30th Apl.	1821.	
To	do.	30th,	in Cons.,	30th Apl.	,,	

815. The correspondence to which the Collector referred in the first para. of his letter was, we said, transmitted for the information of the Right Honorable the Governor in Council.

816. On 18th March we received a reply from Government to the foregoing letter, conveying to us the authority of Government to pay to the renter the sum of Rupees 36-7-4, and to write off Rupees (1,166-10-8) eleven hundred and sixty-six, annas ten and pice eight.

From the Secy. to Govt., in Cons., 20th March 1828.

817. Copy of the foregoing correspondence was communicated to the Collector on the 20th March.

Relative to the Remission claimed by the Chank Renters in consequence of the Pearl Fishery recently held at Manaar.

818. In a letter bearing date 18th August 1828, we submitted for the orders of the Right Honorable the Governor in Council a letter from the Collector of Tinnevelly, requesting that sanction might be obtained for the payment to the renters of the Chank fishery in that district, of Rupees 8,750, being the amount of the remission to which they were entitled under the terms of their Cowle, in consequence of the occurrence of the Pearl fishery recently held at Manaar, for the disbursement of which sum we solicited the authority of Government.

To the Chief Secy. to Government, In Dy. Cons., 21st Augt. 1828.

Dated 31st July, in Cons., 11th Aug. 1828.

819. The disbursement of the sum of Rupees 8,750 was accordingly authorized by Government in their letter under date 22nd August 1828.

From the Secy. to Govt., in Cons., 25th Augt. 1828.

820. Copy of the above letter was communicated to the Collector on the 25th August.

821. In consequence of Mr. Kindersley's promotion to Tanjore, Mr. G. D. Drury was appointed Collector of Tinnevelly on the 22nd January.

Appointment.

From Govt., in Cons., 24th Jany. 1828.

COIMBATORE.

On the Settlement of the Land Revenue of the District of Coimbatore for Fusly 1236.

822. On the 14th August we submitted for the information and orders of the Right Honorable the Governor in Council, the following extract from our Proceedings, under date the 11th of that month, on the settlement of the Coimbatore District for Fusly 1236 as detailed in the letters noted in the margin.

To the Chief Secy. to Govt., in Dy. Cons., 18th Aug. 1828.
Proceedings, in Cons., 11th August 1828.
From the Pl. Collr of Coimbatore 30th April, in Cons., 14th May 1827.
To do. 3rd, in Cons., 3rd Sept. 1827.
From do. 15th Nov. 1827, in Cons., 3rd Jany. 1828.

823. 'The result of the settlement was a net increase of Rupees 9,757 above the revenue 'of Fusly 1235, which considerably exceeded the highest amount of revenue derived from the 'province in any year since it was ceded to the British Government.

824. 'The following abstract gives a general view of the settlement in comparison with 'the settlement of Fusly 1235.

	Settlement of Fusly 1235.			Settlement of Fusly 1236.			Net Increase.			Net Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Poonjee	10,20,368	12	0	10,32,817	15	5	12,449	3	5	...	...	...
Garden	5,12,551	8	4	5,09,001	11	0	...	...	...	3,549	13	4
Nunjee	4,38,254	10	6	4,42,525	3	9	4,270	9	3	...	...	...
Total on full assessment...	19,71,174	14	10	19,84,344	14	2	13,169	15	4	...	...	...
Poonjee	41,556	13	5	36,018	1	8	...	...	...	5,538	11	9
Garden	28,422	13	10	30,534	12	8	2,111	14	10	...	...	...
Nunjee	28,972	9	8	28,984	5	6	11	11	10	...	..	...
Total on Cowle...	98,952	4	11	95,537	3	10	...	...	...	3,415	1	1
Poonjee	1,12,891	1	9	1,12,139	1	6	...	...	...	752	0	3
Garden	6,535	5	2	7,578	12	4	1,043	7	2	...	...	...
Nunjee	1,013	6	10	1,060	1	10	46	11	0	...	...	...
Total grass land...	1,20,439	13	9	1,20,777	15	8	338	1	11	..	...	...
Punjee	11,74,816	11	2	11,80,975	2	7	6,158	7	5	...	...	...
Garden	5,47,509	11	4	5,47,15	4	0	...	...	...	394	7	4
Nunjee	4,68,240	11	0	4,72,569	11	1	4,329	0	1	...	...	...
Total...	21,90,567	1	6	22,00,660	1	8	10,093	0	2	...	...	...
Deduct ⅓ & ½ remissions to Brahmins and Mahomedans.	1,653	7	4	1,665	4	9	11	13	5	...	...	...
Remainder Settlement...	21,88,913	10	2	21,98,994	12	11	10,081	2	9	...	...	...
Sournadayem and Moturpha	1,60,217	13	7	1,59,360	13	0	...	...	...	857	0	7
Rented Villages	2,482	14	10	3,016	3	11	533	5	1	...	...	...
Grand Total of Settlement...	23,51,614	6	7	23,61,371	13	10	9,757	7	3	...	...	...
Add Poligar's Peshcush	28,019	9	10	28,019	9	10	...	...	..	...	...	...
Grand Total Land Revenue, Sournadayem and Moturpha	23,79,634	0	5	23,89,391	7	8	9,757	7	3	...	...	...

825. 'It appears that there was a considerable increase in the revenue from Poonjee or dry lands bearing the full assessment, the extent occupied in Fusly 1236 being greater than in the preceding year by Bullas 3,551. There was a decrease, however, in the extent and revenue of the same description of lands held on cowle and reserved for pasture at a reduced assessment. On the whole the extent of Poonjee land occupied in Fusly 1236 was less than in Fusly 1235 by Bullas 1,486, but there was a net increase of revenue to the amount of Rupees 6,158.'

Poonjee.

	Bullas.
Fusly 1236 ...	...2,96,464
„ 1235 ...	...2,92,913
	3,551

	Bullas.
Fusly 1235 ...	...4,42,408
„ 1236 ...	...4,40,922
	1,486

826. 'The extent of Garden lands occupied in Fusly 1236 at the full assessment was less than in 1235 by Bullas 241, and the revenue was decreased by Rupees 3,549. On the other hand there was an increase in the extent and revenue of garden lands held on cowle and reserved for pasture, which made the whole extent of garden land occupied in Fusly 1236 greater than in 1235 by Bullas 231, and left a net decrease of revenue amounting only to Rupees 394.

Garden.

	Bullas.
Fusly 1235 ...	... 35,067
„ 1236 ...	... 34,826
	241

	Bullas.
Fusly 1236 ...	... 41,636
„ 1235 ...	... 41,405
	231.

827. 'From the Nunjee or wet lands there was a general increase of revenue amounting in the aggregate to Rupees 4,329, of which Rupees 4,270 was derived from lands bearing the full assessment, the extent occupied in Fusly 1236 at the full assessment being greater than in 1235 by cawnies 556.

Nunjee.

	Cawnies.
Fusly 1236 ...	... 43,543
„ 1235 ...	... 42,987
	556.

828. 'Adverting to the decrease in the revenue from the garden lands, the Principal Collector takes occasion to make some general observations regarding their circumstances and the system he has pursued in settling the demand upon them, and in granting remission of the assessment by cowles temporary or permanent.

Paras. 3 to 13.

829. 'He proceeds with reference to a discussion which took place when the late 3rd Member of the Board visited Coimbatore to explain and defend a practice which has prevailed of late of letting lands on cowle at a reduced assessment to be employed in raising horse gram; he also adverts to an apprehension expressed at the same time at the low land tax and the system pursued in Coimbatore had allured people from the neighbouring districts and endeavours to prove that it is groundless.

Paras. 14 to 16.
Para. 18.
Paras. 19 to 23.

830. 'It is not quite clear what the Principal Collector intends by his remarks regarding the assessment of the garden lands. He observes that they are generally a most valuable, but in some instances a precarious property, their value being seriously affected by a failure of the springs or a deterioration either in the quality of the water or of the soil; that however so long as the land freely yields the usual garden crops, the ryot has no difficulty in paying the high tax. He proves that this kind of cultivation is held in high estimation by a statement shewing that the extent of land employed in it has increased in the period between Fusly 1226 and 1235 from Bullas 34,048, yielding a revenue of Rupees 4,33,142, to Bullas 41,405, yielding a revenue of Rupees 5,47,509. He then remarks that in some parts of the district most of the land capable of being converted into garden is already so improved that this species of cultivation has already attained its maximum, and we must look rather for decline than improvement; and adverting to the disproportion between the assessments of the common Poonjee field of the Southern Division and of the garden or well lands, which was created by a reduction of no less than 37 per cent. in the former, whilst the latter remained untouched, he observes that the effects of this difference are now beginning to be felt. The consequence in the Southern Division he states is that more stock and capital is employed in the improvement of the low-rented Poonjee lands in making wells and converting them into garden. From these observations he concludes that it would have been better that the reduction of assessment should have gone hand in hand, the Garden with the Poonjee asserting that the garden assessments are now absolutely high, the Poonjah assessment as

Para. 4. Jummabundy report.
Para. 6.
Para. 7.
Para. 9.

'low with reference to the relative produce of each sort of land." If the present assessments
'are left untouched, he anticipates that a good deal of the garden
Para. 10. 'land will in course of time be abandoned, but yet he is not prepared
'to recommend a reduction of the Garden assessment, for, he observes, what might be taken
'therefrom could not be added to the Poonjee assessment, and to
Para. 12. 'reduce the former without any equivalent would be " a great and, in
'many instances, quite an unnecessary sacrifice of revenue now easily collected."

832. 'Had not the Principal Collector distinctly stated his opinion in one place that " the 'Garden assessments are now *absolutely* high," the Board would have inferred from his general 'observations that he meant only that they are high relatively to the Poonjee assessments, but 'just and fair relatively to the value of their produce and to the security they afford against the 'effects of bad seasons. It does not appear upon what grounds the Principal Collector has 'formed his opinion that they are absolutely high. The facts before the Board do not lead them 'to such a conclusion. The great increase in the extent of land employed in Garden cultivation 'between 1225 and 1235 has already been noticed as proving the estimation in which it is held. 'The experience of Fusly 1236, as far as the Board can see, is not contrary to this. It is true, as 'observed by the Principal Collector, that cowles were granted in this year for an abatement of 'rent upon garden lands to the amount of Rupees 6,592, and that there was a net decrease of 'revenue from this source, but the net decrease of revenue was very trifling, only Rupees 394 'and not Rupees 14,317, as stated in the 3rd 'para. of the Principal Collector's report the 'increase upon the garden lands in grass not 'being deducted in his calculation), and there 'was an actual increase in the extent of land 'occupied as shewn above; again as a set-off 'against the remission of Rupees 6,592, there 'was an increase of Rupees 6,232-8-6. From 'the particulars stated in the margin, there is 'certainly no reason to apprehend that the 'lightness of the Poonjee assessment has had 'any effect in causing the conversion of Garden 'land into Poonjee; on the contrary it appears 'that a net increase was gained of about Rupees 1,480 by the conversion of Poonjee into Garden.

Statement No. 6.	Rs.	A.	P.
Difference between Garden and Poonjee assessment on Garden land converted into Poonjee ...	101	10	5
Difference on Garden land occupied on Cowle...	3,493	3	1
Do on do on grass...	2,997	10	10
	6,592	8	4

Statement No. 5.			
Difference on Poonjee converted into Garden ...	1,581	7	7
Increase on Cowle	3,803	11	7
Garden grass brought under full assessment ...	847	5	7
	6,232	8	6
Increase.			
Difference on Poonjee converted into Garden...	1,581	7	8
Deduct.			
Decrease on Garden converted into Poonjee ...	131	13	5
	1,479	13	2

832. 'The present practice of annual examination of every application for remission of rent 'upon Garden land and prompt relief in the shape of a cowle, temporary or permanent, the 'Principal Collector thinks "is a sufficient palliative of the evil (of unequal assessment);" it 'amounts indeed, he observes, in many instances, to a permanent reduction of assessment: what
In Cons., 3rd Jan. 1828. this practice is will be examined when the Board come to the consider-
ation of Mr. Sullivan's letter of the 15th November,

833. 'With respect to the Gram cowle, the Principal Collector explains that some years ago
Para. 14. 'application was made by the ryots for leave to sow horse gram in
'the lands remaining waste at the close of the season, and after the 'conclusion of the settlement, which it was the custom to rent out for pasture to the highest 'bidders for the year, they offered to pay a fixed tax of 5 fanams a Bulla, instead of 1, 2 or 3 'which was the rent usually obtained for the pasture. This request was granted, it being consi- 'dered unobjectionable upon general principles, and the Principal Collector says two important 'objects were gained by it, " a great deal of jungle was cleared away, which would have been 'untouched had the lands remained pasture, and a considerable addition was gradually made to 'the permanent cultivation of the country. The ryot tried the strength of the soil, and if he

'found it good, he kept possession of the field and the next year paid full rent for it." When 'the late 3rd Member of the Board, attended by their Head Sheristadar, visited Coimbatore in '1826, this system, the Principal Collector says, was noticed as objectionable and at variance with 'the principles of the Ryotwar system, inasmuch as it taxed the produce and not the land. His
Para. 15. 'answer was " that a tax upon produce is better than no tax at all," and
'that " the practice is nothing more than a temporary remission *for*
'*the year* upon lands, which without such remission would be altogether unprofitable." He now
Para. 16. 'states that an apprehension being entertained, in consequence of the
'discussion alluded to that full rent would be levied on gram lands,
'the ryots abandoned their cultivation, by which the Government lost nearly 10,000 Rupees. 'The Board will presently state their opinion upon the system considering the Principal Collec- 'tor's letter of the 15th November, in the meantime it may be proper to remark that there is an 'error in his statement of the loss of revenue under the head of Gram Lands. There was indeed 'a decrease of Rupees 9,128 in Fusly 1236 from the relinquishment of lands cultivated with 'gram in the preceding year, but there was an increase of Rupees '2,815 from land newly cultivated with gram, which he does not 'notice, and it is probable that the whole or the greater part of the 'land left uncultivated was occupied for pasture, and that the usual grass rent was paid for it. 'The excess of the gram cowle assessment above the common grass 'rent on the whole land, cultivated with gram in Fusly 1235, was only 'Rupees 4,643.

Statement No. 6 ...	9,128	
Do. „ 5 ...	2,815	
	6,313	
Gram cowle assessment	13,968	
Grass rent	9,325	
Statement No. 4 in No. 2661.		

834. 'With reference to the apprehension said to have been expressed that the flourishing
Para. 18. 'state of the revenue of Coimbatore was not so much owing to
'increase of stock and capital within itself as to the influx of ryot 'from other districts attracted by the low land tax and the system pursued in it, the Principal
Para. 19. 'Collector states that upon careful inquiry he finds that the very
'reverse of this is the case, that the balance of emigration is greatly 'against Coimbatore, and that during the last year (1236) no less than 442 ryots emigrated 'from this district to the neigbouring provinces. It appears sufficient to remark here that 'the Principal Collector corrects this statement in his letter of the 15th November, in which he
Para. 33. 'shews that the number of *ryots* was only 116, the other person
'making up the number of 442, being it inerant traders.

835. 'The Principal Collector's letter of the 15th November and the statements accom- 'panying it, which the Board now proceed to consider, are intended to explain and illustrate 'the principles of the Cowle system which he has established in Coimbatore and to exhibit its 'operation and effect.

836. The Principal Collector prefaces his explanation with some general remarks 'on the mode in which the survey assessment was formed, and the changes which
Letter 15th November. Para. 3. 'have since taken place in the value of land from different
'circumstances. He says that the surveyors entered the lands 'as they found them in the village accounts; that much garden 'land has no other pretension to be so classed than a hollow in the ground, or the 'site of an old well; that many elevated spots inaccessible to water, were classed as Nunjah,
Para. 4. 'merely because they were situated in the midst of Nunjah tracts and
'others as orchards, because there happened to be a few cocoanut or 'betel trees upon them; that some villages were assessed 20 or 30 per cent. higher than their 'neighbours for no other apparent reason than that having been held by Brahmins, they were 'presumed to be essentially more valuable; that tracts of waste, the quality of which was not

'known, were assessed at the same rate as the lands in cultivation, though the one "might" have 'been the first and the other prove, upon trial, to be the worst soil;

Para. 5.

'that from the fluctuations to which the culture of garden lands are 'liable from the exhaustion or partial failure of the springs or the deterioration of the land from 'overcropping that was once a garden capable of paying a rent of 5 or 6 Pagodas, is reduced to 'the level of a common field; that many of the finest spots in the country situated at the foot of 'the mountains and watered by perennial springs, and generally also under the influence of the 'south-west monsoon, were assessed with reference to the high state of cultivation which they 'were in at the time of the survey, but are now from the ravages of elephants and sickness become 'unhealthy waste, and that it is therefore an object to induce strangers to settle there.

837. 'Assuming upon these grounds that a good deal of land was originally overassessed, 'and that much has fallen in value since the survey, he argues that we must either resort to a 'permanent reduction or grant indulgence for a longer or shorter period as the case may 'require, and having come to the conclusion that the latter plan is the best of the two, he has 'adopted the system of cowle now in operation.

838. 'These loose and vague assertions of errors and inequalities of assessment are 'extremely to be regretted. They tend to throw suspicion over the system, and make every- 'thing appear unsettled and uncertain—as explanations of the Principal Collector's proceedings 'they are useless, for it is impossible to apply them, and there are many cases to which it is 'evident they are not applicable.

839. 'Admitting even that lands not capable of yielding garden or orchard produce were, 'through mistake, classed and assessed as such, or that spots not within the reach of water 'have been erroneously classed as Nunjah, the proper remedy is to modify the assessment 'according to the real capabilities of the lands and to enter them in the accounts, as is the 'custom in other districts, under the head of Nunjah converted into Poonjee, &c. Cowles 'should be given only when an abatement of assessment is allowed for a certain period and 'for a special purpose.

840. 'If lands classed and assessed as gardens cease to be capable of yielding garden 'produce from the failure of the springs or from other cause, the remedy is the same, to enter 'them in the accounts as garden lands converted into Poonjee, and to settle the demand upon 'them according to the Poonjee assessment. There is no need of cowle. It is sufficient to 'specify the settlement in the ryot's Puttah. In cases where the ryot may be desirous to 'restore the means of irrigating the land, and it may therefore be 'proper to allow an abatement of the garden assessment for sometime, 'after it shall be rendered capable of yielding garden produce in 'consideration of the expense he must incur in repairing or deepening 'his well, a cowle should be granted, but it should be according to a 'fixed standard scale, the terms of which are generally known. The 'terms allowed to a ryot digging a new well or repairing an old one 'for the purpose of converting common Poonjee into garden not being shewn in the Cowle 'Statement No. 7, the Board request that the scale observed in practice may be submitted for 'their information, the terms should be made generally known for the encouragement of the 'ryots and as a check upon the Circar servants.

Board's Proceedings, in Cons., 21st Feby. 1825. Para. 12.
Letter from Govt. 25th March, in Cons., 4th April 1825. Para. 7.
Board's Proceedings, in Cons., 22nd sept. 1825. Paras 29 & 30.

841. 'The fundamental principle of the Ryotwary system is, that a fixed assessment shall 'be settled on each field with reference to the produce it is capable of yielding in an ordinary 'state of cultivation; that the assessment so fixed shall be payable upon all land in the 'actual occupation of the ryots; but that where a person may undertake to cultivate waste, he 'shall be allowed a temporary abatement, varying in duration and amount according to the number 'of years that may have elapsed since the land was cultivated, and the probable labour and

'expense of rendering it productive. The only exception to this rule is in Coimbatore, where the 'ryot is allowed to have one-fifth of his land on half the established assessment, provided he keeps 'that portion in grass for the use of his cattle; if cultivated, it is liable to the full tax.

842. 'In order that the terms on which waste may be occupied may be generally known 'and understood by the people, a standard scale has been fixed for each district. The scale fixed 'for Coimbatore is given at the end of the account particulars* of land 'held on cowle or at a favorable assessment, forwarded by the 'Principal Collector with his report and differs little from those in use in other districts, but it 'seems to have been set aside in practice.

* No. 7.

843. 'It is as follows:—

Cowlenamah for Waste land.

No. of years waste.	1st year.	2nd year.	3rd year.	4th year.	5th year.	6th year.	7th year.
3 years' waste...	1	1	1	1	1	1	1
5 do do	2/4	1	1	1	1	1	1
10 do do	2/4	2/4	1	1	1	1	1
Above 10 do	1/4	2/4	2/4	1	1	1	1
Immemorial waste.	...	2/4	2/4	1	1	1	1
Jungle	...	...	...	1/4	1/4	—3/4	1

Cowle lands. In letter 15th Novr.
*Enclosure No. 3, Col. 65.
N. B.—Exclusive of grass land.
† Col. 67.
‡ Col. 69.

844. The total survey assessment of the land held on cowle in Fusly 1236, is Rupees 1,97,050* reduced by the established remissions to Rupees 1,89,319.† The assessment on this land as reduced by Mr. Sullivan's cowles is Rupees 9,51,536‡ or 50 1/16 per cent. less than the present established assessment. The particulars are as follows:—

Lands let on a progressive cowle established assessment.	...	1,03,420
Assessment according to the cowle	...	59,739
Difference per cent...		57 1/16
Lands let on a Kaim or permanent cowle established assessment	...	27,006
Assessment according to cowle		15,297
Difference per cent...		56 12/16
Lands let on the Gram cowle established assessment ...	...	16,703
Assessment according to cowle		6,371
Difference per cent...		38 2/16

Sundry Cowle on Garden land.

	Established Assessment.	Assessment as per Cowle.	Difference per cent.
On Poonjah assessment	23,807	6,266	26 5/16
Cowle for new wells	4,230	1,279	30 3/16
Do. for old do	795	267	33 4/16
Cowle for Nunjah land converted into Poonjah established assessment		13,347 0 0	
Assessment as per cowle		6,314 0 0	
Difference per cent..		47 1/16 0 0	
Total established assesssment		1,89,319 0 0	
Assessment according to cowles		95,536 0 0	
Difference per cent...		50 1/16 0 0	

Lands occupied at the full assessment in 1235, let on cowle in 1236.

Cols. 52 to 57, Nos. 1 to 5 in No. 3.

845. 'It appears from the heading of the Hindoovee accounts 'that this sum includes land assessed at Rupees 16,442 which had been 'occupied at the full assessment in Fusly 1235, but was left uncultivated in 1236 in consequence of the death, desertion or poverty of the 'occupants, and which was given on reduced terms to others, viz. :

	Established Assessment.	Assessment as per Cowle.	Per cent.
	Rupees.	Rupees.	Rupees.
Under progressive Cowle.			
Punjah land	2,087	1,209	57 3/8
Garden	8,554	4,865	56 14/16
Orchard	512	352	68 11/16
2 Crop Nunjah	1,298	601	46 1/4
1 Crop do.	2,931	1,386	47 3/64
Total...	15,383	8,415	54 13/64
Permanent Cowle.			
Orchard	50	29	58
2 Crop Nunjah	657	230	50 1/4
Total...	707	359	50 3/4
Gram Cowle.			
Poonjah land	129	46	35 7/14
Nunjah converted into Poonjah, &c.			
2 Crop Nunjah	55	10	18 2/16
1 Crop do.	166	118	71 3/32
Total...	221	129	58 3/32
Total Cowle Land.			
Poonjah	2,216	1,256	56 1/16
Garden	8,554	4,866	56 14/16
Orchard	562	381	67 4/4
2 Crop Nunjah	2,011	942	46 52/64
1 Crop do.	3,098	1,504	48 1/2
Total...	16,442	8,950	54 14/16

846. 'It is not possible to distinguish what lands have been given according to the 'established scale, but it is clear that these last cowles as well as others now to be noticed are in 'opposition to the principles of the Ryotwary system.

847. 'In explaining the gram cowle in his report on the settlement, Mr. Sullivan stated 'that the reduction was allowed for one year only; if the ryot found 'the soil good, "he kept possession of the field, and the next year paid 'full rent for it." It appears, however, that it is in fact optional with 'the ryot to retain it on the same reduced terms as long as he pleases. '"The cowle for gram land is for one year; if he chooses to renew 'it expressly for that purpose, he may do so; if he wishes to appro-'priate the land for general purposes, he must either take out a fresh 'cowle for a term of years, or pay the full survey rent."'

Cowle for the cultivation of gram.

Letter 30th April, in Cons., 14th May 1827.

Para. 14.

Letter 15th Novr. 1827, in Cons., 3rd Jany. 1828.

Para. 11.

15th Novr, 1827, in Cons., 3rd January 1828. Enclosure No. 2.

848. The following statement shews the land held under these cowles from Fusly 1232 to 1236.

Cultivation of Gram Lands in Coimbatore.

Fusly.	Land previously cultivated with grain.		Land newly occupied.									
			5 years' waste.		10 years' waste.		Immemorial waste.		Jungle land.		Total.		Total extent of land entered in the Jummabundy.	
1	2		3		4		5		6		7		8	
	B.	A.	B.	A.	B.	A.	B.	A.	B.	A.	B.	A.	B.	A.
1232...	1,791	12¼	5	5	2,720	3¾	1,662	5½	226	14¾	4,614	12¾	6,406	9
1233...	2,488	12½	376	15¾	2,820	9¼	823	13½	115	15	4,137	5½	6,626	2
1234...	3,156	14½	55	13¾	3,447	11½	2,551	12¼	63	7¾	6,118	13	9,275	11½
1235...	3,805	8½	...	...	3,207	13¾	2,267	1¾	42	14½	5,517	14	9,323	6¼
1236...	2,270	14¼	97	7¾	1,037	5¾	664	13	117	7	1,917	1	4,187	15¼

849. 'Comparing these details with the scale for the cultivation of waste lands, it will 'be observed, that the reductions made in respect to lands immemorially waste, or covered with 'jungle, are less than the ryots would be entitled to by that scale. By it, a person taking 'lands of the latter description, is exempted from any payment whatever for three years, and does 'not become liable to half the full assessment till the fifth year, and he is free to cultivate any 'description of produce which may be most to his advantage; whereas by the cowles now under 'consideration he is taxed at one-third of the full assessment even in the first year, and is restricted 'from sowing anything but gram. It is not apparent how these terms can be preferred by the 'ryots, the only possible way in which such preference can be accounted for, unless we assume 'that the ryots are not aware of the benefit they are really entitled to, is by supposing that 'they are deterred by the condition of the general cowle that they shall be bound to hold the 'land they have cleared until two years after the expiration of the term 'for which it was granted on cowle. It will be better not to continue 'this restriction, and to give the people an interest in effectually eradicating the jungle by allowing them the full benefit of the established remission. It is not in the nature of things that 'they will do so otherwise, and it is only by the lands being perfectly cleared that any permanent 'advantage can result either to the people themselves or to the Government.

Para. 11.

Enclosure No. 1 in No. 3, Cols. 52 to 57 and Statement in Para. 23.

850. 'But it is not for land long waste only that these gram 'cowles have been granted; they have been given also for land 'cultivated up to last year even.

851. 'In his Jummabundy report the Principal Collector stated that the gram assessment 'was a *fixed* tax of 5 fanams instead of 1-2 or 3, which was the rent 'usually obtained for pasture, but it appears that land is granted on 'the gram cowle at 2* and 3 fanams or at the same rate as is charged 'for pasture, and also at 10 fanams.

Para. 14.
* Enclosure. No. 1 in Statement No. 3.

852. 'The Principal Collector's argument is that the system induced the people to clear 'jungles and increase the permanent cultivation of the district. It is plain, however, that the 'authorized waste cowle holds out far greater encouragement to clear the jungle and there can 'be no doubt it would tend more to the permanent improvement of the district. Everything is at 'present unsettled and undefined, and great opportunities of favor and abuse on the part of the 'native servants must be the consequence. To collect the same tax 'from the man who clears waste as from him who takes arable land 'which requires no expense or labour beyond the ordinary process of cultivation, is at variance 'with every principle of justice and consistency.'

Sec paras. 23 & 28 above.

853. The Board observe also that cowles have in some cases been given for a division of the crop. In 1235, 109 * cawnies assessed at Rupees 826 were settled under Warum at Rupees 170. Of these 109 cawnies, 40 cawnies assessed at Rupees 176 and which yielded 160† Rupees under Warum, were in Fusly 1236 given on Kaim cowle for the same sum‡ at 1½ Rupees per cawny. It is remarkable that the settlement of the remainder § under a division of the crop is the same in 1236, ‖ as in the previous year, though it can hardly be supposed that the produce and price corresponded so exactly in these two years as to make the settlement precisely the same. But it requires to be explained how any land came to be held under this tenure.

Cowles for a division of the crop.

No. 5 in No. 3.

* Col. No. 7.

† Col. 25.

‡ Cols. 44 and 49.

§ Co', 32.

‖ Col. 37.

854. In the 2nd para. of the letter under consideration, the Principal Collector observes, "that though many of the cowles granted in this district are called "'Kaim' or permanent, they are in most instances only conditionally "so. The condition is that the cowle stands, until higher proposals are offered for the land, "when the older must either come up to such offers, or relinquish the land." 'Considering 'that the lands, particularly those classed as garden, to which these cowles apply, are generally 'old cultivated lands, and that the professed object of the system is to 'relieve them from over-assessment, and so to enable the ancient 'occupants to continue their cultivation by making it equally profitable to them as the cultivation 'of other lands, the Board can hardly conceive a condition more unfit and improper; as observed 'by Government with respect to a plan somewhat similar in princi-'ple, it cannot be carried into effect without disturbing the rights of 'property, without opening a field to fraud and corruption among the 'revenue servants, without producing general discontent and exciting endless village feuds. 'There can be no feeling of security, no motive to improvement, under such a system, and after 'all it will not lead to any fixed assessment.

Kaim cowles.

Paras. 3 to 7.

From Govt., 9th, in Cons., 18th Novr. 1824. Para. 10.

855. 'In paras. 12 to 24 the Principal Collector gives an account of the lands held on this 'cowle. It appears that they are 649$\frac{13}{16}$ cawnies of Nunja, 842 ballas of Poonja, and 995$\frac{11}{16}$ 'of garden land.

856. 'Of the Nunja lands some have been granted permanently on cowle because they 'are situated in villages "close to the elephant jungle, unhealthy 'and uninhabited." The Board cannot approve of the plan of 'keeping up the cultivation of places of this description by "drawing

13 and 14.

Para. 5.

'strangers thither by granting lands upon the most easy terms." They must be drawn either 'from other villages in the neighbourhood, from other taluqs, or from other districts, where 'their labour and stock would be employed with greater advantage to the revenue on lands fully 'assessed.

857. 'Other Nunja lands have been granted on cowle because they have become unfit for 'Nunja cultivation from the failure of water and other causes. There seems no reason for 'giving these lands on cowle. It is presumed they are employed in dry cultivation, the Poonja 'assessment should therefore be collected from them, and they should be entered in the accounts 'as Nunja converted into Poonja to be restored to their former class, should the means of 'irrigation be recovered.'

858. In para. 20 the Principal Collector mentions 162$\frac{14}{16}$ cawnies of Nunja assessed with a second crop rent, but which usually only yield one crop of rice, and therefore enjoy a remission of half the 2nd crop rent when cultivated only with dry produce. On reference to the accounts it appears that of these cawnies 162$\frac{14}{16}$ cawnies 55$\frac{12}{16}$ were under Kaim cowle in 1235 and continued so in 1236.

No. 4 in Enclosure No. 3.

Col. 32.

" 38. 4$\frac{4}{16}$ were taken from the waste in 1236.

" 44. 60$\frac{12}{16}$ were under the progressive cowle in 1235.

" 52. 41$\frac{10}{16}$ formed part of the land cultivated in 1235 at the full assessment, but were left waste in 1236 in consequence of the death, desertion, &c. of the occupants.

" 64. 162$\frac{14}{16}$ of the above.

" 64. 61$\frac{13}{16}$ have been given at $\frac{1}{2}$ the established assessment.

Do. 30$\frac{14}{16}$ do. at $\frac{3}{4}$ do. do.

Do. 9$\frac{12}{16}$ at 5 Rupees per cawny.

Do. 60$\frac{12}{16}$ Moonsib or discretionary cowle.

162$\frac{14}{16}$

859. Half the aggregate assessment must be less even than the full assessment for the first crop, and yet in a great portion of this land a man may grow Poonja grain as a 2nd crop and pay only at that rate. It appears impossible to reconcile this with the explanation that the indulgence granted by the cowle is the remission of half the 2nd crop rent when the lands are cultivated only with dry produce.

860. The Poonja lands held on Kaim cowle, Mr. Sullivan states, are principally in Coimbatore, Davaigum Cottah, and Coligall in mountainous tracts, or places over-run with jungle, infested by elephants or unhealthy, which would be abandoned but for the indulgence afforded by the cowle. A large plain close to the town of Coimbatore, which has never been cultivated within the memory of man, is also let on this cowle for $\frac{3}{4}$ or $\frac{1}{2}$ rent until higher offers are made. In these places it is evident cultivation is forced by the cowle. But for its easy terms, the labour and capital employed there with little advantage would be employed more profitably elsewhere. The Government has frequently expressed a decided disapprobation of measures of this kind. The following observations quoted from a letter, dated the 31st January 1826, apply forcibly to the system pursued in Coimbatore. "The granting of "more favorable terms in a particular case than the usual cowle "affords, could only operate as an injudicious bounty disturbing the "natural tendency of industry to employ itself in the manner most profitable both to the people

Para. 22.

From Govt. 31st Jany. in Cons., 6th Feby. 1826. Para. 15.

"and the State. As the usual terms afford sufficient general encouragement to the extension of "cultivation, there can be no doubt that the ryots will extend their cultivation upon those terms, "if they have more stock than is necessary for the lands already cultivated by them, and if they "have not, it is not desirable that they should be induced to extend it." On another occasion, after a strict prohibition of partial and occasional alterations of the assessment with a view to correct inequalities, it was observed that "the mischief of tamper-ing with the assessment is that it destroys all confidence in its permanence, that if indulgence is granted in one place it is expected in another, and cannot be refused without occasioning discontent, and that when once begun it never stops."

From Govt., 9th, in Cons., 18th Nov. 1824. Para. 11.

861. 'It is intimated by the Principal Collector, as noticed above, that the Poonja lands 'are too lowly assessed in comparison with the garden lands; that 'the ryots find it more to their interest to improve their Poonja 'lands than to dig wells with the view of making gardens; and that 'it is therefore to be expected that the latter description of cultivation 'will decrease rather than extend: if this be true, it forms another 'reason for avoiding these arbitrary abatements of the land tax.

Jummabundy report, 30th April, in Cons., 14th May 1827. Para. 9. Para. 7.

862. 'The explanation of the reduction made in the assessment of the village alluded to in 'para. 23 is unsatisfactory. The lands of this village *may* have natural or artificial advantages 'which the neighbouring lands have not; as they have paid the full assessment for many years, 'the presumption is that such is the case. It would appear that the village is held on a Kaim 'cowle and therefore liable to be taken from the present occupants in whose favor the remission 'of assessment was allowed and given to any person bidding over them.

863. 'With respect to the garden lands, the Board have already in these proceedings 'expressed their opinion that a cowle is not the appropriate means of 'affording a remedy for casual changes in their condition and circum-'stances, by which they are rendered incapable of bearing the garden 'assessment. The same opinion they expressed in a former discussion 'of the subject, and the Government concurred in it, observing that '"when remission is granted under the circumstances described by the 'Principal Collector, a Puttah should be issued stating the former 'rent, and the particulars of the abatement allowed."

Para. 24. See para. 19 above. Board's Proceedings, in Cons., 21st Feby. 1825. Para. 12. From Govt., 25th March, in Cons., 4th April. Para. 7. Board's Proceedings, in Cons., 22nd Sept. Paras. 29 and 30.

864. 'The Principal Collector mentions in para. 30 that he has reduced the assessment in 'favor of particular individuals in several villages because they suffered from an unfortunate 'speculation in cotton. The statement he refers to for the details is 'not quite intelligible, but it would appear that some of the individuals 'had been entirely exempted from payment to the Circar, at least there is nothing put down to 'them in the column headed "Net rent paid to the Circar."

No. 5.

865. 'This is quite irregular; they should have been permitted to relinquish all the land 'which they had not the means to cultivate, but they should have been made to pay the assess-'ment of the land they occupied. To use the language of Government, they will "always occupy 'as much land as they can cultivate profitably, and it is not the interest of Government that 'they should occupy more. The only restriction under which they should be placed is that in 'limiting their cultivation, they are not to be allowed to pick out the good land and throw up 'the bad, but must take fair proportion of the two, according to the usage of the country."

866. 'It is surely no reason why the Government should forego its right to the land tax 'that a ryot has lost by an unlucky speculation. The Principal Collector's argument goes this 'length, but it is contrary to all principle to allow the speculative ryot to hold his land as 'Inam free of tax, while his frugal and industrious neighbour is obliged to pay the full assess-'ment; such a practice cannot fail to produce discontent and jealousy. The Principal Collector 'mentions in the same paragraph an instance which came to his knowledge last year of a very 'respectable ryot having ruined himself irretrievably by speculations in the lottery. The 'Board presume that he does not mean that this man also ought to have remission.

867. 'Though the Principal Collector denies that Coimbatore is so much underassessed 'compared with neighbouring districts as is generally supposed, yet he admits that "the ryots 'are better off perhaps than those of most other districts." He admits also that his system is 'one of "extraordinary," almost "overweening indulgence." It has 'been shewn with what facility remissions are granted to make the 'confessedly light assessment, still lighter under circumstances which 'anywhere else would be considered to preclude such indulgence, for instance on lands 'regularly cultivated up to the present season: such a system is undoubtedly calculated to draw 'away labour and stock from other districts, and affords good ground for the apprehension 'expressed by the late 3rd Member of the Board and the Board's Sheristadar to this effect.'

Para. 25. Para. 27.

868. It has already been remarked that Mr. Sullivan in this letter corrects the statement which he made in his Jummabundy report of the number of ryots who emigrated from Coimbatore to other districts in Fusly 1236. He shews that of 442, the number of emigrants before mentioned by him, only 116 were ryots. He submits corrected statements by which it appears that the true number of ryots who emigrated in 1236 is 149, and that 101 new ryots came in their place. This is the account of one year only, and the Board have reason to believe that a reference farther back would discover a different result. From a copy of an order to the Tahsildar of Andoor, taken by direction of the late 3rd Member of the Board from the Principal Collector's records, they find that the number of ryots who emigrated in 1235 from one district, Salem, to the Taluq of Andoor alone, was 154. They observe also that the Tahsildar was instructed to give every encouragement to emigrant ryots. By the statements A and B it appears that the number of ryots resident in Coimbatore who cultivate land in other districts is only 97, the assessment of the land cultivated by them being Rupees 1,074, whereas the ryots resident in other districts who cultivate land in Coimbatore is 289, the assessment on their lands being Rupees 10,324.

Enclosure in letter 15th Novr. 1827, in Cons., 3rd Jan. 1828.

869. 'It is certainly very desirable that the system of revenue administration should be the 'same in Coimbatore as in other districts under a Ryotwary Settlement. It is manifest, however, 'that it is essentially different and that the difference is prejudicial to other districts. The 'system pursued is correctly described by Mr. Sullivan as one of "extraordinary, almost over-'weening indulgence;" but it appears to be conducted on no settled principles. In some cases 'the land tax instead of being fixed according to the principles of the survey, is permitted to 'fluctuate with the description of the crops. In other cases the established assessment is set aside 'and the principle of competition is referred to for the adjustment of the demand. To remedy 'inequalities of assessment cowles are granted purporting to be permanent, but really temporary, 'and liable to be annulled whenever the interest or the ill-will of a rival or an enemy of the holder 'prompts him to offer better terms to the Circar than those of the cowle. The established system 'of cowle for the cultivation of waste is superseded in practice by the exercise of an arbitrary 'discretion, and the most careful examination of the accounts will not discover what portion 'of the whole extent of land held upon cowle has been granted according to the terms of the 'Cowlenamah, or upon what principles the rest has been granted.

870. 'The Board resolve to recommend to Government to order that the established 'assessment "shall not be touched in any instance on any plea whatever," except by temporary 'remissions without special authority, that the system of "Kaim" or permanent cowles, of which 'the Government has before disapproved, shall not be continued; that 'the cowles of this tenor which have been already granted shall be 'recalled; and that the Principal Collector shall not issue any cowles in 'future but for the cultivation of waste, the improvement of cultivated 'lands by the conversion of Poonja and Nunja into garden and the 'restoration of old gardens, &c., according to the terms of the establised cowlenamah.'

From Govt. 9th, in Cons., 18th Nov. 1824. Para. 11.
From do. 25th March, in Cons., 4th April 1825. Para. 7.

Settlement of the Land Revenue of the Coimbatore District for Fusly 1237.

To the Chief Secy. to Govt., in Dy. Cons., 8th Sept. 1828.
Proceedings, in Cons., 1st Sept. 1828.
In Cons., 28th Augt. 1828.

871. On the 4th September we submitted for the orders of the Right Honorable the Governor in Council the following extract from our Proceedings, under date the 1st of that month, on the settlement of Coimbatore for Fusly 1237, as detailed in the Principal Collector's report, dated 21st June 1828.

872. 'The season, the Principal Collector observes, was one of the most trying that has 'been known for many years. Excepting in the Taluqs of Parandora, Erroad, Andoor, Pol- 'lauchy, and Caroor, where the settlement somewhat exceeds that of 'the preceding year, little or no rain fell during the north-east mon- 'soon. The Poonja crop therefore almost entirely failed in a great part of the district, "much of 'the tobacco was injured by a want of rain at the time of planting, 'and a good deal damaged by the heavy rains which fell in April, 'when the crop was hung out to dry. In the gram crop there has been a complete failure." 'The Principal Collector states also that much sickness prevailed both 'among the people and their cattle.

Para. 11.
Para. 3.
Para. 4.

873. 'In addition to the disadvantages of a bad season and the low price of grain which seems 'to have been felt in this province in common with others, Coimbatore appears to have suffered 'from causes of a peculiar and local nature. Mr. Sullivan states that a very large proportion of 'the specie collected in payment of the public revenue has, for some 'years past, been again thrown into immediate circulation through the 'medium of bills drawn by the Accountant-General in favor of individuals engaged in trading 'between Coimbatore and Bombay in the two principal staples of the district, cloth and ghee, but 'that this branch of commerce has now declined so much in consequence of the rivalry of British 'piece goods and the importation of ghee from Cutch, that the sum paid from his treasury on this 'account during Fusly 1237 had dwindled from Rupees 11,66,954, the 'amount paid in the previous year, to Rupees 3,13,478, while the 'export of specie from the district had increased from Rupees 3,02,900 'to Rupees 16,16,000.

Para. 5.
Para. 6.
Para. 7.

874. 'So sudden a stoppage (he observes) "of the principal channels by which money has 'usually circulated throughout the district, could not but effect the 'revenue, and accordingly the collections have not been made with as 'much punctuality this year as in the last, and as most of the merchants who were engaged in 'the trade have shut up shop and left the country, there is reason to fear that no immediate 'improvement can be expected."

Para. 8.

875. 'The following statement shews the settlement of Fusly 1237 in comparison with that 'of Fusly 1236.'

Comparative Statement of the Settlements in Coimbatore in Fuslies 1236 *and* 1237.

			Fusly 1236. Extent of Land.			Fusly 1236. Amount of Settlement.			Fusly 1237. Extent of Land.			Fusly 1237. Amount of Settlement.		
						Rs.	A.	P.				Rs.	A.	P.
Land paying full Tax.	Dry land ...	Bullahs ...	2,96,586	9	8	10,34,495	3	9	2,97,782	2	8	10,37,806	10	5
	Garden land ...	" ...	34,826	15	8	5,09,001	11	0	34,043	9	12	4,95,978	2	9
	Wet land ...	Cawnies ...	43,700	15	4	4,50,877	5	10	43,051	15	4	4,45,261	0	3
		Total...	...	...	...	19,94,374	4	7	...	...	...	19,79,045	13	5
Land held under Cowle.	Dry land ...	Bullahs ...	18,506	4	0	36,038	8	1	14,162	7	0	28,968	5	1
	Garden land ...	" ...	4,691	3	12	30,534	12	8	4,319	10	4	27,413	4	2
	Wet land ...	Cawnies ...	5,225	15	12	29,131	13	2	4,730	0	8	24,073	14	0
		Total...	...	...	...	95,701	1	11	...	...	...	80,455	7	3
Land granted at a reduced assessment.	Dry	Bullahs ...	...	...	...	...	...	...	1,709	1	12	2,942	1	0
	Garden	" ...	...	...	...	...	...	...	983	12	8	8,936	3	0
	Wet	Cawnies ...	...	...	...	...	...	...	903	9	12	3,688	0	10
		Total ...	...	...	...	...	...	...	...	...	...	1,556	4	10
Grass land.	Dry land	Bullahs ...	1,25,955	4	8	1,12,139	1	6	1,26,878	0	0	1,12,751	15	10
	Garden land ...	" ...	2,118	7	0	7,578	12	4	2,515	15	0	9,138	2	10
	Wet land ...	Cawnies ...	948	14	8	1,060	1	10	923	14	12	1,089	12	2
		Total...	...	...	...	1,20,777	15	8	...	...	...	1,22,979	14	10
			...	...	...	22,10,853	6	2	...	...	...	21,98,047	8	4
	Deduct 4th allowance to privileged persons		...	...	...	1,665	4	9	...	...	...	1,782	11	11
	Remains		...	...	...	22,09,188	1	5	...	...	...	21,96,264	12	5
	Add ready money collections ...		...	...	...	1,65,791	14	7	...	...	...	1,68,231	1	2
	Add rented villages		...	...	...	3,016	3	11	...	...	...	3,192	4	3
	Peshcush		...	...	...	28,019	9	10	...	...	...	28,019	9	10
		Total...	...	...	...	24,06,015	13	9	...	...	...	23,93,707	11	8

Comparative Statement of the Settlements in Coimbatore, in Fuslies 1236 *and* 1237.—*(Contd.)*

			Increase in Fusly 1237.			Decrease in Fusly 1237.		
			In the Extent of Land.	In the amount of Settlement.		In the Extent of Land.	In the amount of Settlement.	
				Rs.	A. P.		Rs.	A. P.
Land paying full Tax.	Dry land ...	Bullahs ...	1,195 0 0	3,311	6 8	...	...	
	Garden land ...	,, ...	...	...		783 5 12	13,023	8 3
	Wet land ...	Cawnies ...	...	...		649 0 0	5,016	5 7
		Total...	...	...		...	15,328	7 2
Land held under Cowle.	Dry land ...	Bullahs ...	...	...		4,343 13 0	7,066	3 0
	Garden land ...	Bullahs ...	...	...		371 9 8	3,121	8 6
	Wet land ...	Cawnies ...	...	...		435 15 4	5,057	15 2
		Total...	...	...		...	15,245	0 0
Land granted at a reduced assessment.	Dry	Bullahs ...	1,709 1 12	2,942	1 0	...	...	
	Garden ...	,, ...	983 12 8	8,936	3 0	...	...	
	Wet	Cawnies ...	903 9 12	3,688	0 10	...	...	
		Total...	...	15,566	4 10	...	...	
Grass land.	Dry land ...	Bullahs ...	922 11 8	612	14 4	...	...	
	Garden land ...	,, ...	397 8 0	1,559	6 6	...	...	
	Wet land ...	Cawnies ...	...	29	10 4	24 15 12	...	
		Total...	...	2,201	15 2	...	...	
	Deduct $\frac{1}{8}$th allowance to privileged persons		...	17,768	4 0	...	30,574	1 10
			...	117	7 2	...	...	
	Remains		...	17,650	12 10	...	30,574	1 10
	Add ready money collections ...		...	439	2 7	...	...	
	Add rented villages		...	176	0 4	...	...	
	Peshcush		...	...		...	...	
		Total...	...	18,265	15 9	...	30,574	1 10
						Deduct Increase...	18,265	15 9
						Net Decrease...	12,308	2 1

876. 'It will be observed from the above statement that there was a decrease of Rupees '15,328 in lands bearing full assessment, and of Rupees 15,245 in those let upon cowle, and 'an increase of Rupees 15,566 under the head of lands held under reduced rates. The other 'items do not appear to require remark.'

877. 'The total amount of the settlement was Rupees 23,93,707, falling short of that in 'the preceding year in the sum of Rupees 12,308.

878. 'Having entered so fully into the question of granting lands at reduced rates of assess-
Para. 14. 'ment, in their proceedings under date 11th August last, the Board
'consider it unnecessary to pursue the subject further in this place.
'They remark with satisfaction that the inhabitants have undertaken the excavation of one hun-
30th April, in Cons., 14th May 1827. 'dred and five new wells and the re-establishment of eleven old ones.
'In his report upon the settlement of Fusly 1236, the Principal Collector
'appeared to apprehend that the assessment on garden land was so
'high as to render it more profitable for the ryots to keep the lands under Poonja cultivation.
'The Board are gratified to observe that the occurrences of the last year appear to lead to a
'different conclusion. Alluding to the wells just noticed, the Principal Collector justly
'remarks, that they may be considered "an incontestible proof of the gradual accumulation of
'capital and of its application by the people to the improvement of the land."

879. 'The collections on account of current revenue up to the 15th June amounted to
Para. 13. 'Rupees 22,03,552, leaving an outstanding balance of Rupees 1,85,155.
'This is explained to have been chiefly due from the Caroor Taluq,
'where the collections had been interrupted by a serious dispute between the right and left hand
'castes. The Principal Collector's explanations of being able to realize the greater part of the
'amount within the month of June appear to have been fulfilled. The Board observe from the
'Statement of Demand, Collection and Balance up to the end of that month, that the balance had
'been reduced at that time to Rupees 76,264, and they have little doubt that the whole was col-
'lected shortly afterwards.

880. 'The Board concur with the Principal Collector as to the propriety of remitting the
Para. 13. 'arrears outstanding on account of former years, amounting to Rupees
'3,196-2-6, which he reports to be irrecoverable, and accordingly
'request the sanction of Government for writing them off.

881. 'In conclusion the Board have to express their satisfaction at the general result of
'the settlement, which, considering the very untoward circumstances explained in the Principal
'Collector's report, must be considered extremely favorable.'

Rules for the Appropriation of Land on the Neilgherries for Building and for other Purposes.

From the Actg. Secy. to Govt., in Cons., 8th Feby. 1827.

882. Under date the 30th January 1827, the Acting Secretary to Government transmitted for our information and guidance, the subjoined copy of a letter addressed, under the same date, to the Committee on the Neilgherries.

To the Committee on the Neilgherries, dated 30th Jan. 1827.

"I am directed to acknowledge the receipt of your letter of the 15th Instant."

"With the view of promoting the convenience of the public, the Honorable the Governor in "Council is disposed to assist individuals with loans to a moderate extent to enable them to "erect bungalows for the accommodation of invalids resorting to the Hills, and authorizes the "Principal Collector to make advances, not exceeding 15,000 Rupees, in the manner proposed "in the 5th para. of your letter, to Captain Dun and to such others as may be willing to accept "the terms.

"It will be the duty of the Committee to see that the money is advanced on none but the "most effectual securities, and that when advanced, it is immediately applied to the purposes for "which it is granted.

"On an advance being made to Captain Dun, the Principal Collector will be pleased to "notify to the Accountant-General the date from which the stoppages, at the rate of 300 Rupees "per mensem, from that officer's abstracts, are to commence.

"The Principal Collector will allot to each bungalow to be built as much ground as may be "necessary for the main building and the outhouses belonging to it, but no extensive enclosures "for compounds or gardens are to be allowed, and the Board of Revenue will be desired in "forwarding applications for grants for land already enclosed to limit the extent to be allowed "in each case to such moderate quantity as, with reference to the confined habitable space on the "Hills and the increased demand for land to build on, may appear to them to be proper.

"It will also be the special duty of the Principal Collector to take care that the inhabitants "are not arbitrarily dispossessed of their lands on this or any other occasion in order to make "room for European occupants."

From the Chief Secy. to Govt, in Cons., 31st Dec. 1827.

893. Under date the 28th December 1827, the Chief Secretary to Government transmitted to us the following copy of a letter from the Principal Collector of Coimbatore, with an extract of the Minutes of Council therein referred to. The Military Board, we were told, would be consulted as to the expediency of making over the Laul Bhaug at Seringapatam to Major Cullen, in the meantime we were directed to suspend the sale of that building.

From the Principal Collector of Coimbatore, to Govt., 21st Dec. 1827.

"With reference to the Minutes of Council of the 11th instant, I beg leave to state that the "old Palace in the Laul Bhaug at Seringapatam, is in a state of decay "and ordered by the Board of Revenue to be sold. As the Palace "abounds in valuable timber well calculated for the buildings about "to be erected on the Neilgherries, it may perhaps be advisable to transfer it to Major Cullen.

Minutes of Consultation, dated 11th Dec. 1827.

"From the united testimony of those who have watched the temperature of the Neilgherry "Hills, the mean heat is established to be about 63, that very temper- "ature which was declared by the late learned Doctor Baillie to be "most favorable to the prolonged existence of man as an ani- "mal. In conformity to this opinion is the experience of all those who have been under the "influence of this climate. They unite in representing it as peculiarly adapted to the European "constitution, to the renovation of a frame broken down by that debility and languor conse- "quent upon a long residence in the plains of India, producing a general excitement of the whole "system, an immediate return of appetite, accession of strength, improved digestion, uninterrupt- "ed slumber, and the natural attendant of this improved state, an increased flow of animal spirits.

"In order to reap the benefit of this climate, it appears from every account to be essentially "necessary that the invalid, from the moment of his arrival on the Hills, should obtain adequate "protection and shelter. In addition to the means of speedy conveyance from the bottom to "the top of the Hills, he should find a comfortable house and good supplies of food after he "reaches Ootacamund, taking care to carry with him a sufficient supply of warm clothing.

"With the present scanty accommodations, the dooly bearers already stationed on the Hills "are sufficient for the conveyance of the probable number of visitors and their baggage, but "for the convenience of travellers, as well as for the carriage of building materials, it is highly "necessary that the road from the top of the Mysore Pass be made, as soon as possible, "practicable for bandies and draught bullocks, and that bungalows be erected at proper "intervals. The distance is only nine miles, and it is proposed that two companies of Pioneers be "immediately employed upon this service. That a Travellers' Bungalow be constructed at "Vellacull, the top of the Mysore Ghaut, a choultry or bungalow at the bottom near Segoor, a "choultry or bungalow on the banks of the Myaur at Tuppooggaddah, and a bungalow at Dondy "in the Mysore territory. This last place is sufficiently near to the borders of the forest to "enable travellers to reach the top of the Pass on the same day, without being exposed to any "danger of fever in passing through the jungle.

"Until these shall have been completed, it will be better not to commence upon any new "building on the other Passes, but, so soon as these have been finished in a durable manner, it "will be desirable to construct similar bungalows and choultries at convenient places on the "Coimbatore and Wynaad Passes.

"The houses to be erected at Ootacamund require immediate consideration. The last "report from the Committee shews how meagre and inadequate is the present accommodation "compared with the pressing wants of the community. These will appear in a much more "urgent shape soon as the real nature of the climate upon those Hills shall be more generally "known. Plans of the buildings which appear best suited to the wants of those who are to be "accommodated have been prepared and are as follows, viz. :—

"*1st.*—For a hospital for invalid soldiers, that will contain 40 patients, and the veran- "dhas of which being enclosed, might accommodate 15 or 20 men, the cost estimated at 10,500 "Rupees.

"*2nd.*—For ten bungalows, each of which will accommodate 4 officers or 2 families, the "estimated cost of each 6,800 Rupees.

"These buildings are to be so durable and well constructed that a storey may be added if "necessary.

"For the bungalows it is proposed that the Company should receive from the parties "occupying them a rent equal to twelve per cent. upon the capital expended.

"The Resident of Mysore will be instructed to request the Rajah to cause the bungalows at "Dondy to be built. For the other buildings the requisite instructions will be sent to the "Military Board. The Commissary-General has already been desired to cause a supply of "chunam and sand to be conveyed to the Neilgherries. He will now put himself in communi- "cation with the Military Board and be guided by their suggestions."

"It is intended that the whole of the timber for the biuldings, including doors, windows, "joists and boarded floors, as well as tables, chairs and cots, should be prepared by the "artificers of the Gun Carriage Manufactory, under the direction of Major Cullen, with whom "the Military Board will communicate for that purpose. It is also intended that the Pioneers "shall assist, as far as they are able, in the construction of the buildings as well as in the "making of the roads. A great saving of expense will be effected by these means, and in the "result it is expected that the expense of building on the Hills will thus not exceed what it "would be on the plains.

"As the season for building is at hand, and as it lasts only for six months, the Military "Board will be instructed to cause the most vigorous exertions to be used in carrying the reso- "lutions of Government into effect.

"The Resident at Mysore and the Collectors of Coimbatore, Malabar, Salem, and Canara "will be instructed to attend to all requisitions addressed to them for workmen or materials, "and generally to afford every facility in their power to the public officers more immediately "concerned in the service explained in these proceedings.

"The duty connected with the Neilgherry Hills, which has hitherto devolved upon the "Committee of Public Officers or upon the Principal Collector of Coimbatore, will hereafter be "sufficiently burdensome to constitute a separate charge. It is resolved accordingly to appoint "a Commanding Officer on the Neilgherries and to place all public buildings there, all public "works and workmen or establishments under his authority. He will exercise control over all "Military persons of inferior rank to his own who may proceed thither. All arrangements for the "construction, purchase, sale or renting of public property there, will be made through him, and "he is specially interdicted from any personal concern or interest in such dealings. All applica- "tions for quarters on the Hills or for the use of the public establishments will be made to "him, and he will offer all suggestions calculated in his judgment to further the views of "Government expressed in these proceedings. In particular, he will submit a weekly report of "the progress of the works now authorized.

"The Governor in Council has been pleased to appoint Major William Kelso of the 26th "N. I. to be Commanding Officer on the Neilgherry Hills, with an allowance of four hundred "(400) Rupees per mensem.

"Resolved, that the foregoing proceedings be communicated for the information and "guidance of all parties concerned.

"Ordered with reference to the Board's Proceedings, under date the 4th June 1827, that a "copy of the above letter be furnished to the Inspector-General of "Civil Estimates, and that he be requested to issue the necessary "instructions to the Principal Collector of Coimbatore."

Proceedings of the Board, 31st, in Cons., 31st Dec. 1827.

884. With reference to the foregoing, we submitted, under date the 10th March last, for the consideration of the Right Honorable the Governor in Council, the letter from the Principal Collector of Coimbatore, noted in the margin, proposing rules for the appropriation of land on the Neilgherries, for building and other purposes, and for securing the rights of the native inhabitants.

To the Chief Secy. to Govt., in Cons., 10th March 1828.
2nd October, in Cons., 3rd January 1828.

885. We observed that the division of the Neilgherries in which the European settlement at Ootacamund is formed, was stated to have been in the possession of a class of people called Todawurs, from a time beyond the reach of tradition. That they paid to Government a small pasture tax, and a tax upon their cattle, the amount of which did not exceed 100 Pagodas. That, subject to the payment of these trifling taxes, the Principal Collector considered them to have an exclusive right of pasturage over the whole division, and that the rules proposed by him had reference to this supposed right.

886. It was, we said, proposed—*1st*, to fix limits to the European settlement, beyond which no houses should be built or land appropriated. *2ndly*, to collect a rent for the land occupied by houses and gardens for the benefit of the Todawurs. *3rdly*, to collect the established tax upon all cattle that graze on the Todawurs lands, for the benefit also of the Todawurs; and *lastly*, to place the public woods under certain regulations.

887. We stated that from the information before us we were not prepared to admit the exclusive right asserted on the part of the Todawurs, nor consequently to recommend the adoption of the rules suggested by Mr. Sullivan. That we thought it, however, advisable that the division of the Neilgherries, called the "Malnaud," should be surveyed, and that limits should be marked out within which the European settlement should be confined. That for the land included within those limits, we recommended that a proportionate remission should be allowed to the Todawurs, in the pasture and cattle taxes now payable by them. That we could further recommend that a small tax should be collected for all cattle sent to pasture without the limits of the settlement, and be credited wholly or in part, as might be deemed equitable on further information as to their real rights, on account of the demand against the Todawurs. Should this be allowed, as from the increase of European settlers the amount of the tax might be expected to become considerable, it might, we said, be necessary to regulate the demand against the Todawurs more strictly than at present, according to the former custom, with reference to the number of their cattle. To indemnify the Government for the remission to be allowed to the Todawurs for the land included within the limits of the settlement, a light ground rent might, we thought, be immediately assessed upon the whole, to be levied when the ground should be enclosed in separate parcel.

838. We observed that the Government had already directed that no extensive enclosures were to be allowed for compounds or gardens, and that we had been desired in forwarding applications for grants, to limit the extent in each case to such moderate quantity as might appear to be proper, with reference to the confined habitable space on the Hills, and the increased demand for land to build on. In addition to this we suggested that no enclosure should be permitted without the previous sanction of Government being applied for and obtained through the regular channel, and we begged leave to submit that in order to enable us to judge of the propriety of an application, it was necessary we should be furnished with a plan of area which might be marked out for the settlement.

To the Committee on the Neilgherries enclosed in letter to the Board, dated 30th January 1827.

839. With respect to the woods, we said that we thought it proper that no trees coming under the description of Forest Timber, should be felled without the express permission of the Principal Collector. No other provision appeared to us to be necessary.

890. In reply to the foregoing, we were informed under date the 21st March last, that before passing final orders on the subject of the proposed rules for the appropriation of land on the Neilgherries, the Right Honorable the Governor in Council considered it necessary that further enquiry should be made to ascertain the relative rights of the inhabitants and the Circar, and that the survey suggested in the 4th para. of our letter should be carried into effect. We were directed accordingly to furnish the Principal Collector with the necessary instructions, and to require him in the meantime to state the number and extent of the enclosures already made, the conditions or stipulations under which they were considered to be held, and the remuneration made by each party to the Todawurs; this information, we were told, was particularly required, because most of the individuals who had built on the Hills had at different times tendered their houses and enclosures to the Government for sale, as if they had an absolute freehold property in them, whilst it did not appear that the permission of Government to occupy land on the Hills had been obtained, or any settlement of the rent payable to the Circar effected.

From the Secy. to Govt., in Cons., 21th March 1828.
Vide para. 837 of this Report.

891. With regard to the woods, the Right Honorable the Governor in Council, we were informed, concurred in our opinion that no Forest Timber should be felled without the express permission of the Principal Collector, and then only on payment of whatever might be considered a fair price for the same, except when the timber was required for the public service when no price was to be demanded for it.

892. Copy of the foregoing correspondence was communicated to the Principal Collector of Coimbatore on the 24th March 1828.

From the Secy. to Govt., in Cons., 2nd October 1828. Vide enclosure, in Cons., 2nd October 1828.

893. Under date 30th September 1828, the Secretary to Government transmitted to us the annexed extract from the Proceedings of Government in the Military Department, under date the 23rd September, together with a copy of the 10th paragraph of the letter from the Deputy Quarter-Master General therein referred to, and desired that the information called for by the letter, dated 21st March 1828, No. 238, should be furnished with as little further delay as possible.

Extract from the Minutes of the Right Honorable the Governor in Council, 23rd Septr. 1828.

"Resolved, that a copy of para. 10 of the Deputy Quarter-Master General's report be furnished to the Revenue Department for communication to the Board of Revenue, with reference to the letter from that Department, dated 21st March 1828, No. 238, in which certain information respecting the number and extent of the enclosures already made, the terms on which they are occupied, the remuneration paid to the Todawurs, &c., was called for, but has not yet been furnished, although nearly six months have elapsed since the orders of Government were forwarded to the Board."

To the Chief Secy. to Govt., in Cons., 13th Nov. 1828. 11th, in Cons., 23rd October 1828.

894. In reply to the above, on the 13th November 1828, we submitted for the information of the Right Honorable the Governor in Council a letter from the Principal Collector of Coimbatore.

895. We stated that with reference to the rights of the Todawurs in the Malnaud District of the Neilgherries, we were still very far from being satisfied that they amounted to the exclusive proprietorship of the soil of the whole region; we expressed our opinion that they need not at any rate stand in the way of any arrangement the Government might wish to adopt immediately for the allotment of the land required for buildings, gardens, &c., as it was not to be supposed that the extent of the land which would be required for such purposes, if duly restricted, would be so great as to interfere in the least with the convenience of the Todawurs, and that there could be no doubt that the latter would be willing to compromise any rights they might be found to possess in respect to the appropriated space on very easy terms. Should the Government deem it desirable, we said that we would be prepared to investigate the claims of rights which had been set up on behalf of the Todawurs by a more particular inquiry than had yet been instituted.

From the Secy. to Govt., in Cons., 20th Novr. 1828.

896. In answer to the above, the Secretary to Government, under date 14th November, transmitted for our information and guidance the following extract from the Minutes of Consultation in the Military Department, under date the 11th November.

Extract from the Minutes of the Right Honorable the Governor in Council, 11th Novr. 1828.

"Resolved, that the advance of Rupees nine hundred and sixty-six (966) made by the Resident at Mysore at the requisition of the officer commanding on the Neilgherries on account of workmen to be employed on the Goodaloor Ghaut, be sanctioned, and that ten of the Company's elephants be stationed at Goodaloor for the purpose of assisting the carts in getting up one or two of the steepest ascents. The prosecution of the work at the Goodaloor Ghaut will not, it is presumed, interfere, with the survey of the Sreemooga Pass, directed in the orders of Government of the 23rd September 1828, to be made by the Pioneer Officer in command with as little delay as possible."

"The buildings which the Right Honorable the Governor in Council, is of opinion, should be first completed, are the bazaar at present far advanced, the bungalow marked G, already half-finished, the building for European convalescents at the point D, and the house for the accommodation of 12 sick gentlemen at the point I. Resolved accordingly, that authority be given for their immediate completion, and that Captain Underwood, the Superintending Engineer, be permitted to exercise his discretion in constructing such temporary buildings as he may consider necessary for the protection and comfort of the working people.

"The Right Honorable the Governor in Council observes that the Military Board were called on, under date the 23rd September 1828, to prepare and submit the plan and estimate of a small hospital divided for Europeans and natives. Ordered, that they be now desired to call upon Captain Underwood, Superintending Engineer in the Southern Division, for plans and estimates of the building for European convalescents, and the house for the accommodation of 12 sick gentlemen, and to lay them before Government, with the other plans and estimates already called for, with as little delay as possible.

"The Right Honorable the Governor in Council considering it desirable, for the reasons stated in the President's Minute of this date, that the Pioneers under the command of Major Cadogan should be immediately removed to the Neilgherries and placed under the orders of the Officer Commanding on the Hills, and that all Pioneers at Head-Quarters in the Northern Circars should proceed to the Presidency, in order that one Company of them may be placed under the orders of Major Sim, the Superintending Engineer, for the purpose of making the road to the South Beach, and the remainder be stationed at Poonamallee to replace those who are to be removed from under the charge of Major Cadogan to the Neilgherries, two Companies being left to form the portion of road which it has been resolved to complete in the Northern Circars. His Excellency the Commander-in-Chief is requested to give the necessary orders for these movements to be made without delay.

"On the arrival of the additional number of Pioneers at the Neilgherries, the Officer Commanding on the Hills will, as soon as may be practicable, dispense with the services of the hired coolies furnished by the Resident at Mysore.

"The necessity of limiting the extent of ground to be allowed to the proprietors of buildings on the Neilgherries having frequently been pressed on the attention of Government, and the information long* since called for from the Board of Revenue respecting the number and extent of the enclosures already made, the terms on which the lands are occupied, &c., not having yet been furnished, the Right Honorable the Governor in Council deems it proper to direct that the space to be allotted to each dwelling-house, exclusive of the site of the building and out-houses, shall not exceed two cawnies, and that all ground in excess of that quantity which may have been already enclosed, occupied or appropriated without permission from the Government, shall be resumed and incorporated with the Circar land. The proprietors of houses already built and individuals who may hereafter desire to erect dwelling-houses on the Neilgherries, are to be required, the former within three months from this date, and the latter before commencing their buildings, to take out Government grants in the usual form for the authorized extent of ground for each house, such grants being subject to the fees levied on the issue of similar instruments at the Presidency.

*21st, in Cons., 24th Mar. 1828. 23rd Sept., in Cons., 2nd Oct.

"The Principal Collector of Coimbatore will be instructed through the Board of Revenue not to allow any buildings to be erected by individuals south of the lake between his house and the bund—the ground there being reserved for the public buildings to be hereafter erected.

"The extent of the limits to be assigned to the Cantonment on the Hills, and the powers to be exercised by the Officer Commanding, are reserved for further consideration and will form the subject of a separate resolution."

897. With reference to our Secretary's letter of the 13th November, the Secretary to Government, under date 21st November, transmitted for our information and guidance, the subjoined extract from the Minutes of Consultation in the Military Department, under date the 14th November, and desired us to issue the necessary instructions to the Principal Collector of Coimbatore.

From the Secy. to Govt., in Cons., 27th Nov. 1828.

"The information contained in the letter from the Principal Collector of Coimbatore, under "date the 11th October 1828, which accompanied the foregoing commu- "nication from the Board of Revenue, relative to the enclosures already "formed on the Neilgherries, the annual payments by the Todawurs "to the Circar, and the terms on which they have consented to the "occupation of considerable tracts of land by Mr. Sullivan, together "with that submitted in the reports of the Quarter-Master General of the Army, under dates the "10th September and 1st November 1823, Nos. 23 and 65 (with the Plan of Ootacamund as sur- "veyed in the month of May last) is sufficient to enable the Government to settle the terms on "which individuals shall be permitted to occupy lands on the Hills, and to fix the local limits to be "assigned to the authority of the Commanding Officer.

Extracts from the Minutes of the Right Honorable the Governor in Council, 14th Nov. 1828.
In Cons., 23rd Oct. 1828.

"The Right Honorable the Governor in Council deems it therefore unnecessary that any "expense should now be incurred in prosecuting the survey of the Malnaud Division of the "Hills which was called for in the letter to the Board of Revenue under date the 21st March "1828, and resolves that the Principal Collector be instructed to take no further steps "for carrying this measure into effect.

"The Right Honorable the Governor in Council does not propose, in the imperfect state of "the information at present before Government, to enter in this place into any discussion of the "proposed proprietary rights of the Todawurs, but will adopt the terms which Mr. Sullivan (who "has had the best means of ascertaining the consideration which is due to their claims, and who "has all along expressed a laudable anxiety to protect their interests) has observed in his "purchases of their privilege from them, as a sufficient guide for the Government in laying down "rules for regulating the payment by other individuals of compensation for the usufruct of the land "which they (the Todawurs) have hitherto enjoyed.

"Resolved accordingly that sixteen Contaroy fanams per Bulla, which is sixteen times the "annual assessment actually paid by the Todawurs for pasture land, and four times the amount of "the lowest rate of the full assessment of the cultivated lands, and stated as the rates at which "Mr. Sullivan has paid to them for the ground which he occupies, shall be the rate of compen- "sation to be paid to the Todawurs by each occupant of land on the Hills; that such occupants "shall further be required to pay to the Circar from the date of the grants, which they are "required by the orders of Government of the 11th instant to take out quit-rent at the rate usually "assessed on lands for which Government grants are issued, and that from the same date rent "*pro tanto* shall cease to be demanded from the Todawurs. All application for Government grants "are required to be accompanied by a receipt or certificate of payment of the prescribed com- "pensation to the Todawurs.

"The rule above laid down respecting the payment of compensation to the Todawurs is to "be considered applicable to present as well as future occupants.

"With regard to the extent to be allotted to each dwelling house, it is observed that the "standard of "a common Madras compound," to which the Principal Collector refers as "explanatory of the dimensions of some of the enclosures which have been already made on the Hills, "is so indefinite that no correct idea of their actual extent can be formed thereby, the Right "Honorable the Governor in Council does not therefore deem it necessary to make any alteration "in the general rule land down in the Minutes of Council in this Department, under date the 11th "instant, for defining the limited space to be allotted to each house, in conformity with the recom-

"mendation of Sir Thomas Munro, after he returned from the Hills, but is pleased to resolve that "it shall be subject for modification in special cases to be submitted for the consideration and "orders of Government.

"The Right Honorable the Governor in Council having carefully examined the survey plan of "Ootacamund, submitted by the Quarter-Master General, and having made such alterations in the "proposed limits of the Military station there, as have appeared to him to be necessary with a "view to obviate a recurrence of that competition and collision which so much retarded the "execution of the public works on the Neilgherries during the last year, is pleased to fix the "boundary of the Military Station as now marked on the Plan.

"The Government of Bombay and Directors of the Military Fund at Madras and the Church "Missionary Society having resolved to erect houses and to encourage the resort of invalids to the "Neilgherries, and the establishments already found there by individuals and in progress under "the orders of this Government being of an extensive and varied nature, it has become necessary "to organize a system for the maintenance of good order and regularity within the limits of the "station, and for the prevention of any collision of authority whereby the harmony of society or "the prompt and efficient execution of the public service might be interrupted or impeded, as well "as for the punishment of offences and the settlement of disputes and debts, and with this view, "the Right Honorable the Governor in Council has been pleased, agreeably to Clause 1st, "Section III, Regulation VI, 1821, to vest in the Officer Commanding on the Neilgherries, Police "authority and the maintenance of the Peace within the limits assigned to the station of "Ootacamund in the Plan before mentioned, of which a copy will be deposited in the Cutcherry of "the Magistrate of the District; and further to declare that the station of Ootacamund shall be a "general Military Bazaar Station, the limits of which bazaar shall correspond with those of the "Military Station as defined in the Plan.

"As soon therefore as a copy of the Plan has been deposited in the Cutcherry of the "Magistrate as required by the Regulation, the Commanding Officer and the Commissariat Officer "will exercise the powers vested in them.

"Resolved, that a copy of these Resolutions be furnished to His Excellency the Commander- "in-Chief with the Plan referred to, and that His Excellency be requested to cause five copies to "be prepared for the use of Government, and for distribution to the authorities concerned.

"Resolved also, that a copy of these Resolutions be furnished to the Revenue Department "with reference to the Minutes of Consultation under date the 11th Instant."

898. Copy of the foregoing correspondence was communicated to the Principal Collector on 27th November.

Relative to the Grant of a Shotrium to Ramasawmy Moodelly for Services in the Political Department.

From the Chief Secy. to Government, in Cons., 2nd Augt. 1828.
Vide Enclosures, in Cons., 2nd August 1827.

899. The Government on 31st July 1827 referred for our consideration and report, a copy of a letter from the Resident at Mysore, with its original enclosures, relative to the proposed grant of a Shotrium to Ramasawmy Moodelly in the Collegal Taluq at the instance of Mr. Cole, late Resident at Mysore.

To the Chief Secy. to Govt., in Cons., 7th Jany. 1828.

900. In our reply of 7th January, we observed that the proposed grant was intended as a reward to Ramasawmy for services in the Political Department, but that the Government desired it to be modified with reference to the grants already made to him.

901. We stated that, on the 15th March 1822, a grant was made to Ramasawmy of the Island of Seevasamoodrum in the river Cauvery and of a tract of jungle in the vicinity. It appeared, we said, by his letter to the Resident, Mysore, that he now applied for a grant in shotrium of the two villages of Moolloor and Ooghana in the Collegal Taluq of which the survey valuation was Rupees 3,941, the actual settlement of Fusly 1236, including Soomadayum Rupees 3,128, and the average revenue for 12 years Rupees 3,099, as a remuneration for his political services and a grant of equal portions of waste and cultivated land in the village of Sattigal in the same taluq bearing an assessment of Rupees 3,022-1-4, to make up an alleged difference between the actual and estimated value of his former grant. We observed that the latter application only appeared to be within the province of the Board of Revenue, and that to it we thought it proper to confine our observations.

From Govt., in Cons., 21st March 1822.

To Resident, 5th May 1827.

902. The Government were aware, we remarked, that the Island of Seevasamoodrum was granted originally, not to Ramaswamy Moodelly individually, but to a number of persons described as inhabitants of Mysore and Seringapatam who had engaged to clear the island of jungle, to repair the pagodas, to establish a village, and to build a bungalow upon it, besides replacing the bridge over the river—that these works, and especially the construction of the bridge, in a more substantial manner than was at first contemplated, having been performed by Ramasawmy, at his own expense and without any assistance, it was thought proper that the grant should be in his name, and that there was added to it on the suggestion of the Principal Collector a tract of jungle in the vicinity for the establishment of a village of Pariahs and Pullers.

From Govt. 8th, in Cons., 21st Jany. 1819.

From Govt., 15th, in Cons., 21st March 1822.

From Pl. Collr. 14th Jany., in Cons., 21st March 1822.

903. We stated that the grant was made without reference to the extent of the land, but that in order to fill up the schedules to be annexed to the cowle by which the grant was to be confirmed, it was measured in 1826, and the actual dimensions were found to be less by 1,979 cawnies than the extent entered in the accounts, and that it was for this difference that Ramasawmy claimed compensation, but in our opinion without the shadow of a reason. The grant, we observed, was specifically for the Island of Seevasamoodrum and a particular tract of jungle land, adjacent to it, that it was not denied that he was in full possession of both; that when the grant for the island was proposed, it was represented to be over-run with jungle and infested with wild beasts—an unwholesome and unprofitable waste—a nuisance rather than a benefit to the Government that the revenue derived from it was stated to be only 28 pagodas per annum; that such as it was, the Government gave it up to Ramasawmy without reserve to make what he could of it; that nothing was guaranteed to him in respect either to its extent or its value; and that with regard to the tract of jungle added to the original grant in 1822, it was assigned to him for no other purpose than to form a site for a village, that it was not supposed to be improvable land, the grant of it not having been intended to afford him a profit.

From Pl., Collr., 17th June 1826, in Cons., 26th do.

From Collr. 23rd Nov. 1818, in Cons., 7th Dec,

904. In point of fact the land actually enjoyed by Ramasawmy appeared, we said, to be more valuable than the Board, and the Government had led to suppose. That on the island the land fit for cultivation contained cawnies 68-8 assessed at Rupees 568-1-4 per annum, while in the tract granted to him merely for the establishment of a village, there were no less than cawnies 694-10¼ fit for cultivation assessed at Rupees 1,250-11-8, and that we concluded therefore that Ramasawmy was not entitled to an additional grant in the village of Suttegal on the ground upon which his claim was put in his letter to the Resident.

From Pl. Collr. 26th Feby. 1827, in Cons., 5th July 1827.

905. We noticed, however, that Mr. Sullivan, the Principal Collector of Coimbatore, recommended that the whole village should be assigned to Ramasawmy for the support of the bridge which he had erected over the eastern branch of the Cauvery. That a similar recommendation was submitted by him in his letter under date the 24th August 1821. That he had then supposed that the bridge had cost more than the Wellesley Bridge at Seringapatam, of which the expense was stated by him to have been 70,000 or 80,000 Pagodas. That in a subsequent letter he expressed his hope that if the bridge (which the Superintending Engineer had been directed to examine) should be found to have cost a lac of *Rupees*, the grant of the village on shotrium tenure with a reserved rent would be considered no more than a moderate reward. That the Engineer in communication with Ramasawmy, estimated the cost of the bridge at 60,000 *Rupees* only, but that Mr. Sullivan had not modified his former recommendation.

26th Feby., in Cons., 5th July 1827.

From the Collector 24th Aug., in Cons., 3rd Sept. 1821.

20th Nov., in Cons., 29th do. 1821.

From Govt. 26th April, in Cons., 2nd May 1822.

906. Mr. Sullivan, we continued, said in his letter of 26th February that Ramasawmy did not ask, and that he would not advocate any claim for remuneration—that the question which he put was whether it would be politic to permit a structure of this kind to go to decay, and the individual native who had erected it to pass unnoticed. Now that the bridge has been built, it would certainly, we thought, be a pity to let it go to decay if it could be kept in repair at a cost not disproportionate to its utility, which, while there is no bridge over the western branch of the river, must, we said, be very inconsiderable. But we observed that what had been already granted might perhaps be enough. That the assessment of the cultivable land which had been made over to Ramasawmy as shewn above was upwards of 1,800 Rupees per annum, and that according to his own account it had already been made to yield him a considerable profit. But that supposing the present grant to be insufficient, there was then another question, whether the proposed mode of providing for the repairs was the most advisable—that years might elapse before any considerable repairs would be required, that in the meantime the revenues of the village would be appropriated to private purposes, and that on the occurrence at length of some extensive damage calling for a heavy outlay, the necessary funds might not be forthcoming. On the whole, therefore, we expressed our opinion that it would be better for the Government itself to make t' repairs, if it was thought worth while to make them at all.

From Pl. Collr. para. 13. In Cons., 5th July 1827.

907. With respect to the individual Ramaswamy, we concurred, we said, with Mr. Sullivan in thinking the public spirit displayed by him in this work to be highly meritorious, but they were disposed also to think, that in the grant he had already received from this Government, together with the grant by which Mr. Casamaijor stated the Rajah of Mysore had endowed the pagoda* restored by him on the island, he had met with an adequate reward.

* 1,000 Cantaroy Pags. per annum.

908. With reference to the resolution of Government in the 48th para. of the general letter from the Honorable Court of Directors, under date the 29th September 1824, we took this opportunity of submitting for the information of the Right Honorable the Governor in Council a report from the Inspector General of Civil Estimates, respecting the public advantage likely to result from the completion of the communication across the Cauvery at Seevasamoodrum by the construction of a bridge over the western branch of the river, and stated our entire concurrence in his conclusion that although the advantage would be considerable, it was not sufficiently important to render it an object with Government to finish the work at the public expense.

From the Secy to Govt., in Cons., 7th, July 1825.

8th, in Cons., 11th Sept. 1826.

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From the Secy. to Govt., in Cons., 6th March 1828.

909. In reply to the above letter we received on 26th February the annexed extract from the Minutes of Consultation under that date.

Extract from the Minutes of Consultation, under date the 26th Feby. 1828.

"The Right Honorable the Governor in Council concurs in the opinion of the Board of "Revenue that Ramaswamy Moodelly is not entitled to an additional "grant in the village of Sattegul to make up an alleged difference "between the actual and estimated value of his former grant, as "it has been clearly shewn that he is in full possession of all that was intended "to be bestowed upon him on account of the works at Seevasamoodrum, but as Ramasawmy "Moodelly has been led, in consequence of the communication made to the Resident at Mysore "on the 13th March 1827, to expect that a further grant would be conferred upon him on other "grounds; and as the Principal Collector of Coimbatore has reported that there are no local "objections to the grant of the two villages of Moolloor and Ooghana in the Taluq of Collegal; "the Right Honorable the Governor in Council is pleased, in pursuance of the resolution of the "late Government, and agreeably to the recommendation of Mr. Cole, the late Resident, to per-"mit Ramasawmy Moodelly to hold the said villages for the term of his natural life on pay-"ment of the sum of Rupees (941-0-9) nine hundred and forty-one and pice nine per annum, "subject to the approbation of the Honorable the Court of Directors.

"The Board of Revenue will be instructed to prepare and submit a cowle accordingly."

From the Secy. to Govt., in Cons., 28th April 1828.

910. This communication was followed by another letter from Government of 1st April, transmitting an extract from the Minutes of Consultation under that date.

Extract from the Minutes of Consultation, dated 1st April 1828.

"The Resident having stated in the foregoing letter that he is enabled to testify that when "the late Governor Sir Thomas Munro intimated to Mr. Cole, the late "Resident at Mysore, that he would recommend the proposed grant "in favor of Ramasawmy Moodelly, it was not contemplated that the "Shotrium would be granted in any other form than that observed in the sunnuds then recently "bestowed on other native servants, the Right Honorable the Governor in Council feels it to be "incumbent on him not to disappoint the expectations which were thus held out to Ramasawmy "Moodelly by the head of the Government; and adverting to the favorable opinion of the "merits of this individual recorded in the letter from the Honorable the Court of Directors, "under date the 29th September 1824 (para. 48), resolves to confer upon him the villages of "Moolloor and Ooghana in the Taluq of Collegal in the Collectorate of Coimbatore, in sho-"trium tenure, for three lives on payment of the sum of Rupees 941-0-9 per annum, subject to "the approbation of the Honorable the Court of Directors.

"The Board of Revenue will be instructed to prepare and submit a cowle accordingly."

To the Chief Secy. to Govt., in Cons., 26th May 1828.
In Cons., 12th May 1828.

911. With reference to the foregoing correspondence, we submitted on 26th May a letter from the Principal Collector of Coimbatore bearing date 30th April preceding.

912. It did not appear to us, we said, to be necessary to offer any remarks upon that communication, which we submitted to Government merely in compliance with Mr. Sullivan's request.

913. The draft of a cowle to Ramasawmy Moodelly we promised to lay before the Right Honorable the Governor in Council in due course, after a final decision was passed regarding the form of shotrium cowle to be used in future which we had then under consideration.

To the Chief Secy. to Govt., in Cons., 22nd Sept. 1828.
From Pl. Collr. 21st, in Cons., 26th May 1828.
To do. 16th, in Dy. Cons., 19th June.
From do. 11th, in Cons., 18th August.
To do. 28th, in Cons., 28th Aug.
From do. 11th, in Cons., 22nd Sept.

914. On 22nd September we submitted to Government a correspondence with the Principal Collector of Coimbatore as noted in the margin.

915. It would be observed, we said, that on a reference from the Principal Collector we had directed that the transfer of the villages of Moolloor and Ooghana which the Government had been pleased to grant to Ramasawmy Moodelly on shotrium tenure, should be considered to have effect from the date of the order for the grant, viz., the 26th February 1828. That on the 11th August the Principal Collector addressed a letter to the Board requesting "permission "to refund the kists collected in last Fusly from the villages of Moolloor and Ooghana up to the "date of their transfer to Ramasawmy Moodelly, viz., on the 26th February." That we had answered that this request was inconsistent with that which he had made on his former reference with which they had complied, and that as no reason was stated for it, we had declined to recommend it. The Principal Collector, however, in his last letter having stated that his letter of the 11th August had been quite misunderstood, that he had applied for permission to refund the kists collected from the 26th February, the date of the grant to the end of the Fusly when the villages were actually put in possession of Ramasawmy Moodelly.

Collections from 26th Feby. to the end of Fusly 1237.	Rs. 1,562	A. 6	P. 10
Deduct payable as quit-rent.	470	8	4
	1,091	14	6

916. We said that on this explanation we recommended that he might be authorized to make the refund proposed in his letter of the 11th August, viz., Rupees 1,091-14-6.

From the Secy. to Govt., in Cons., 6th Oct. 1828.

917. This arrangement was sanctioned by Government on 3rd October 1828.

918. Copy of the foregoing letter was communicated to the Principal Collector on the 6th October.

CANARA.

Explanation on certain points connected with the Settlement in Fusly 1235.

To the Chief Secy. to Govt., In Dy. Cons., 15th Sept. 1828.
Proceedings, in Cons., 1st Sept. 1828.

919. On the 11th September we submitted for the orders of the Right Honorable the Governor in Council the following extract from our Proceedings, under date the 1st of that month.

15th, in Cons., 24th Sept. 1827.
In Cons., 21st June 1827.
In Cons., 9th August 1827.

920. 'Read again letter from the Principal Collector of Canara submitting explanations 'on certain circumstances connected with the settlement of that 'province in Fusly 1235 noticed by the Board in their Proceedings 'under date the 21st June 1827, and the letter from Government 'replying thereto, dated 31st July.

Paras. 3 to 5.

921. 'In these paras. the Principal Collector furnishes the information required by the 'Board respecting the balances on the garden lands allowed to stand 'over and the proportion to be remitted. The amount actually remitted, 'it appears, was Rupees 14,098-0-2.

922. 'The Principal Collector observes that "to delay sending in the Jummahbundy report 'of the district until the actual sum required as remission can be distinctly ascertained by 'entering into a minute inquiry into each case, would render it as impossible to forward that 'document until a very late period of the following year, and it always in consequence been the

'practice of the officers in charge of the district to apply for what they considered it probable 'would be required as remission, and subsequently to employ only so much of the sum granted 'as appeared to be absolutely necessary on minute investigation at the next year's Jummah- 'bundy." The most simple and regular course is for the Collector to state in his Jummahbundy 'report what amount he thinks it will ultimately be necessary to remit, and the collection of 'which he therefore proposes to suspend, but to defer his application for sanction until the exact 'amount is ascertained, which ought, however, to be done before the commencement of the next 'year's Jummahbundy. The Board understand from para. 18 that the Principal Collector means 'to follow this course in future.

923. 'To shew that the duty of the Collector of Canara and his subordinates in settling the 'revenue is one of much difficulty and labor, Mr. Babington observes that the number of estates 'for which they have to settle with the ryots, &c., amounts to near 60,000, the ryots being in 'number 38,000, many of them having more than one estate. It is known that many of the 'estates are very lightly assessed, and it cannot be necessary, the Board presume, to inquire into 'the particulars of these every year. There is no doubt, however, that the settlement is trouble- 'some from the want of some good standard to refer to, and that the duties of the revenue 'officers in Canara are very onerous.

424. 'With respect to the explanations furnished in these paras, the Board have only to
Paras. 8 and 9. 'observe, that it was impossible without them in the absence of detailed 'accounts to understand the items to which they relate from the 'concise provincial terms by which they were described in his report.

925. 'The Board did not mean to impute blame particularly to Mr. Babington for not
Para. 10. 'furnishing detailed accounts as if he had neglected to afford infor- 'mation which his predecessors had given, but having early called his 'attention to the want of details, and having furnished him with forms shewing what they 'wanted, it was incumbent on them to notice that they had not been supplied.

926. 'The Principal Collector here notices an error into which he conceives the Board to
Para. 11. 'have fallen in stating the amount of remission proposed to be allowed 'in the Taluqs of Barkoor, Bekal and Buntwall, to be Rupees 3,700 'instead of 3,700 B. Pagodas, and requested that it may be brought to the notice of Govern- 'ment "to remove an impression which he considers to be erroneous;" what the Board intended 'to point out was the small proportion of 3,700 to 1,87,303, that is of the proposed remission to 'the revenue, and that proportion is the same whether the two sums consist of Rupees or of 'Bahadery Pagodas. The rectification of the error by which Rupees 3,700 was substituted for 'B. Pagodas 3,700 in the Board's Proceedings, does not therefore affect their opinion that the 'resources of the ryots cannot have been very seriously impaired. To prevent mistakes in future 'all sums should be stated in Rupees as well in the Sub-Collector's reports and accounts as in 'those of the Principal Collector.

927. 'The proposal to reduce the assessment in Buntwall and Barkoor to 50 per cent. of
Para. 12. 'the rent produce "as a *permanent* arrangement came, as Mr. Babing- 'ton here observes, from the Sub-Collector, not from him but the sug- 'gestion to reduce the assessment to that rate.' As a temporary arrangement, of which the
Para. 13. 'Board spoke in their proceedings, came from Mr. Babington himself. 'It was distinctly stated in allusion to the proposition of the Sub- 'Collector that Mr. Babington was inclined to think that so great an abatement would not be '*permanently* necessary. The Board did not perceive that any room was left for misapprehension 'of their meaning.

928. 'The Principal Collector states that his object in recommending advances of Tuccavy
Para. 13. 'repayable in three, four or five years, was what the Government 'supposed it to be. As the Government has sanctioned advances on 'this account, it only remains for him to submit estimates from time to time of the amount 'required, and to explain the precautions which he proposes to take against misappropriation.

929. 'The Principal Collector expresses his opinion that "where a poor improvident ryot
Paras. 14 and 15. 'may find his industry cramped and his profits forestalled by a grind- 'ing soucar, the Government would equally benefit itself and its 'subjects by a judicious advance on the security of the land." On the subject of the inter- 'vention of soucars in the affairs of the ryots, the late Governor in Council referring to some 'observations contained in a letter from the Collector of Bellary, expressed his opinion in the
From Govt. 10th Jany. 1821. In Cons., 13th August. 'following terms: "The Governor in Council entertains a different 'opinion with regard to the employment of bankers to advance the 'ryots' kists, though it was natural for the Collector at first view to 'consider the practice as objectionable. It is one of the great misfortunes of persons without 'capital to be forced to raise money on unfavorable terms, but the convenience and advantage 'of a command of money when required are to be set against the hard terms on which it is 'obtained, and men are not only in general the best judges of their own interests, but even when 'they err in that respect, cannot suddenly be induced to change their established habits of con- 'duct. If the open intervention of the bankers in the payment of the kists were prohibited, it
General letter, dated 18th Augt. 1824. 'is likely that the ryots would have the more to pay for their secret 'assistance, as usurers charge a higher rate of interest in considera- 'tion of the illegality of their dealings." The Court of Directors 'subsequently expressed their entire concurrence with the Governor in Council on the subject, 'and stated that they had nothing to add to his just and enlightened observations.

930. 'The Principal Collector's suggestion in respect to the reimposition of the duty on 'grain exported to foreign countries will be fully considered at a more convenient opportunity.

931. 'The explanations in paras. 16 and 17 appear satisfactory; what the Board understood
Paras. 16 and 17. 'was that it had been found necessary to take off additions which had 'been made in approximation to the standard beriz. The Board now 'understand that the remissions were on lands different from those in which additions had been 'made.'

932. The explanations in the remaining paras. are satisfactory.

SETTLEMENT OF THE LAND REVENUE OF THE DISTRICT OF CANARA FOR FUSLY 1236.

933. On the 6th November we submitted for the orders of the Right Honorable the Governor
To the Chief Secy. to Govt. In Dy. Cons., 10th Nov. 1828. Proceedings, in Cons., 30th Oct. 1828. In Cons., 18th Sept. 1828. in Council, the following extract from our proceedings, under date the 30th October, on the settlement of the district of Canara for Fusly 1236, as detailed in the Principal Collector's report dated 15th August 1829.

934. 'It appears that the season was generally favorable to cultivation particularly in the
Para. 3. 'low country or Payenghaut. The fall of rain here was rather beyond 'the average, and though late in commencing, was timely enough to 'prove fully beneficial. Some lands there were, however, which did not participate in the general
Para. 4. 'advantage of the season, the crops on some having perished from being 'flooded and on others from drought. In the country above the Ghauts 'the season was not so favorable, the rains having fallen too late. One general cause of complaint,
Para. 5. 'the Principal Collector states, "was a heavy and unseasonable fall of 'rain in the month of January, which washed down many of the 'enbankments constructed for securing a supply of water for the second crop of which there was

'in consequence a general failure." By this unseasonable rain the salt pans were injured and "all 'the early manufacture was destroyed, which could not be made good by any subsequent exertion 'on the part of the ryots. This was a serious loss to the proprietors of salt pans 'who have to pay a beriz for the land occupied by the pans. Those who besides their salt have 'rice and garden lands also in their possession, the profits of which were considerable, were 'enabled to pay the beriz of the whole without any difficulty or distress, but to some of those who 'possess only salt lands a remission is recommended; the amount however is small," owing 'to their former great profits enabling them in general to bear the loss of one season without 'serious incovenience.'

935. 'The prices obtained for rice were much lower than in the preceding Fusly, owing to 'the cessation of the extraordinary demand by which they had been 'temporarily raised. It appears, however, that they did not fall below 'the average. The prices of garden produce continued low.

Para. 6.

936. 'The most remarkable circumstance in the Fusly, and that which chiefly affected the 'revenue, was the extreme sickness that prevailed which prevented 'the ryots from taking full advantage, "of the favorable season 'and rendered numbers incapable of following their occupation," while "their cattle suffered 'from disease in common with themselves." Instances occurred, the Principal Collector 'states, of the whole stock of individuals, amounting to from 50 to 100 head, having been 'carried off in a few days.

Para. 7.

937. 'The result of the settlement under the circumstances described, was a net decrease 'of Rupees 23,299 below the settlement of Fusly 1235, as exhibited in the following comparative 'statement.

Talaqs.	Jummah of Fusly.			Jummah of Fusly 1235. Reductions.			Additions.			Jummah.			Decrease in the present Fusly.			Increase in the present Fusly.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Mangalore ...	2,07,502	10	9	74	7	2	1,552	2	10	2,08,980	6	5	...	...	...	1,477	11	8
Bekul... ...	1,91,222	8	9	1,562	11	8	806	3	2	1,90,466	0	3	756	8	6	...	...	...
Buntwal... ...	1,90,174	7	3	24,567	15	8	669	10	5	1,66,276	2	0	23,898	5	3	...	...	...
Barkur... ...	2,99,102	10	2	4,444	9	5	2,565	0	9	2,97,223	1	6	1,879	8	8	...	...	...
Cundapoor ...	2,11,125	8	6	2,699	1	8	2,207	13	2	2,10,634	4	0	491	4	6	...	...	...
Hanover... ...	1,64,543	14	10	2,900	6	10	9,212	10	5	1,70,856	2	5	...	...	...	6,312	3	7
Ankolla... ...	1,08,760	12	1	1,792	2	0	2,800	7	7	1,09,769	1	8	...	...	...	1,008	5	7
Soopah... ...	69,377	1	2	4,954	10	5	3,547	11	8	67,970	2	5	1,406	14	9	...	...	...
Soondah... ...	1,05,790	10	4	4,538	9	2	3,185	10	1	1,04,437	11	3	1,352	15	1	...	...	...
Bilghy... ...	52,137	12	10	2,846	12	0	534	15	7	49,826	0	5	2,311	12	5	...	...	...
Total...	15,99,738	0	8	50,381	6	0	27,082	5	8	15,76,439	0	4	32,097	5	2	8,798	4	4
													Deduct Increase...			8,798	4	10
													Net Decrease...			23,299	0	4

938. 'The total amount of the decrease was Rupees 50,381, which was made up in part by 'an increase of Rupees 27,082.

	Rs.	A.	P.
1st ...	19,165	10	6
2nd ...	14,335	14	3
3rd ...	15,839	2	11
4th ...	1,040	10	4
	50,381	6	0

939. 'The decrease arose from abatements under four heads. '1st, on account of lands uncultivated; 2nd, on account of bad crops; '3rd, on account of general circumstances of distress, such as the 'poverty, sickness and death of ryots and death of cattle; 4th, on 'account of destruction of houses and property by fire.'

940. 'The chief decrease was in the Buntwal Taluq, amounting to Rupees 24,567, of which 6,018 are entered under the 1st head, Rupees 5,774 under the 2nd, Rupees 12,511 under the 3rd, and Rupees 264 under the 4th; but although only Rupees 12,511 are entered specifically under the head* of abatements on account of general circumstances of distress, the Principal Collector states that the whole amount of the reduction "with the exception of Rupees 602 on account of injuries to crops and gardens by wild ele- "phants, and Rupees 264 for losses by fire, was on account of the distressed circumstances of "the ryots from the effect of the sickness among themselves and their cattle."

† 3rd.

941. The means adopted for the purpose of ascertaining the real circumstances and losses of inhabitants and the state of their lands appear to have been judicious, and the Board have no doubt that great care was taken in the settlement on the one hand to afford relief where it was absolutely required, and on the other to avoid any unnecessary relinquishment of revenue; but the accounts are still too imperfect to enable them to form a judgment of what was done. In para. 19 of the report, the rent produce of the lands cultivated in Fusly 1235, but left waste in 1236, is stated to be Rupees 42,546, and it is added that there was a further decrease to the extent of Rupees 11,017 rent produce owing to the loss of the second crop on lands usually yielding two crops. But the Board cannot ascertain what is the proportion of this decrease to the whole rent produce, nor even the beriz of the lands left waste, and the proportion of the amount remitted to the amount collected; neither is it explained in the report upon what principle the remission on parts of estates was regulated, or the remission of a part of the beriz, the remainder being continued as a demand on land left entirely uncultivated, as it seems must have been the case in some instances, nor how the remission specifically on account of the death of ryots or of cattle was determined. It seems that an abatement was made in the settlement on this account, but upon what grounds, does not clearly appear; it was not because the lands of the particular ryots were left uncultivated, or because their crops were bad or injured, for there are distinct heads of remission for these causes. Further explanation is required on these points.

942. The reductions in the other taluqs are not large (the greatest amount being Rupees 4,952 in Soopa,) and do not appear to call for any remarks in addition to the above, which are applicable generally.

943. The gross increase amounting, as before observed, to Rupees 27,082, was made up of the following items. Additions in approximation to the standard beriz; abatements allowed in former years re-assessed this Fusly; assessment on waste lands newly cultivated; and assessment on lands before concealed or surreptitiously excluded from the accounts. None of these items appears to call for particular notice. There is a slight discrepancy in paras. 13 and 14 of the report in respect to the 3rd and 4th items, the statement in para. 14 corresponds with the general statement marked A and appears to be correct.

1st ...	1,095	9	6
2nd ...	25,413	4	2
3rd ...	180	12	5
4th ...	392	11	7
	27,082	5	8

944. 'On account of the current revenue of Fusly 1236 settled as above stated at Rupees '15,76,439, the collections within the Fusly amounted to Rupees 13,97,142, leaving a balance 'outstanding of Rupees 1,79,296 which was reduced at the close of Fusly 1237 or the 11th July '1828, to Rupees 13,070, and has since been further reduced to Rupees '11,947-4-10. Of this balance the Principal Collector recommends the 'remission of Rupees 7,219-5-6, and for the reasons fully stated by him

* Statement of Demand, Collection and Balance for Sept. 1828.

'the Board resolve to solicit the sanction of Government for writing off that sum to profit and loss.

5th Oct., in Cons., 16th do. 828.

'Of the remainder Rupees 4,727-15-4, the greater part consists of 'Rupees 2,500 stolen from the Treasury of the Peshcar in the Mangalore 'Taluq regarding which the Principal Collector has made a special report which will be considered separately. The balance Rupees 2,227-15-4 is considered to be 'recoverable.

945. 'The subject of the beriz upon salt pans noticed by the Principal Collector in the 47th 'para. of his report will be considered separately.

946. 'With regard to the proposition of the Principal Collector at the suggestion of the late 'Acting Sub-Collector Mr. Lewin, for the abolition of certain small 'taxes, the Board desire that it may be brought specially before them 'with further information regarding the nature of the taxes in question, when the Principal 'Collector reports upon the other small taxes respecting which he intends to make inquiry at an 'early opportunity.

Para, 49.

947. 'As before observed, the new accounts which accompany the Principal Collector's 'report are still too imperfect to give such an insight into the details of the settlement as to enable 'the Board to judge of the proceedings by which the result exhibited by the accounts has been 'produced. They will endeavour to prepare some forms of accounts calculated to afford the 'information which they consider indispensable for the explanation of the settlement and which 'they think the Principal Collector will be able to furnish.

948. 'The observations of the Principal Collector in paras. 53 to 59 will be attended to 'when the Board come to the consideration of the report to which he 'alludes. The consideration of this report was deferred that the Board 'might have the advantage of knowing the sentiments of Government 'on the points discussed in their proceedings under date the 2nd May 1827, in relation to the 'survey of Soonda. Since a communication was received from Government on those points they 'have been too much pressed with other business to enter upon this subject which requires the 'most deliberate attention, but the earliest opportunity of leisure will be given to it.

28th March 1828, in Cons., 10th April.

949. 'The Board observe with much satisfaction the commendation with which Mr. Babington 'mentions the services of his Sub-Collector Mr. Hudleston, for whose unwearied attention to his 'duty and zealous exertions under circumstances that would have damped the energy of any less 'conscientious servant of Government, he expresses his warmest thanks. Mr. Lewin, who was 'Acting Sub-Collector in Fusly 1236, he also considers to be entitled to approbation for his 'activity and zeal in the execution of his duty. The settlement of the Taluqs of Mangalore, 'Bekul, Hanover and Bilghy was conducted by the Principal Collector, assisted in Hanover by 'Mr. Lewin and in Bekul by Mr. Hudleston. Mr. Hudleston conducted the settlement of 'Buntwal and Barkur, and Mr. Lewin the settlement of Soonda, Soopa, Ankolla and Cundapoor. 'Mr. Hudleston was prevented by illness and the pressure of business from reporting on his 'charge. Mr. Lewin reported very fully on the affairs of the taluqs under his charge, but at 'the suggestion of the Board extracts only of such parts as relate to the settlement have been 'forwarded on this occasion. The remainder of his report relating to 'the survey, &c., will be submitted by the Principal Collector when he 'comes to lay his own sentiments on the subject before the Board with reference to their pro- 'ceedings of the 8th May 1827 and the letter from Government in answer, dated 28th March last.

In Cons., 10th Apr. 1828.

950. 'The communication alluded to by the Principal Collector 'in the last para. of his report was laid before Government under date 'the 1st ultimo.

Proceedings of the Board, in Cons., 1st Sept. 1828.

951. 'The circumstances which occasioned the delay of his report on the settlement of 'Fusly 1236 are stated by the Principal Collector in the 2nd para. The Board rely on his 'assurance that he will endeavour to prevent any complaint on this account in future, and expect 'that he will immediately report on the settlement of Fusly 1237. He will remember that more 'than three months have elapsed since the close of the year.

952. 'On 9th December we received a letter from Government acknowledging the receipt 'of our Secretary's letter of the 6th November with the report of the 'late Principal Collector of Canara on the settlement of that district 'for Fusly 1236 and our proceedings thereon.

From the Secy. to Govt., in Cons., 11th Decr. 1828.

953. 'It was observed that the amount of the settlement was Rupees 15,76,439-0-4, being 'less by Rupees 23,299-0-4 than that of Fusly 1235, a decrease which appeared to have been caused 'by the unhealthiness of the season to the inhabitants themselves and their losses from the 'prevalence of a murrain among their cattle, and that the fall in the price of rice must have also 'tended to increase the difficulty of upholding the revenue.

954. 'We were informed that the Right Honorable the Governor in Council was happy 'to observe that we saw reason to approve of the means adopted by the Principal Collector to 'ascertain the actual losses and circumstances of the inhabitants and the state of their lands, with 'the view of judging what cases really required relief, though this satisfaction was in some degree 'allayed by the circumstance that the accounts which he had rendered to us were found to be 'still so imperfect that the Right Honorable the Governor in Council hoped that the defects in 'the mode of preparing the accounts of this district were rendered in the succeeding Fusly year '1237.

955. 'That agreeably to our recommendation, he authorized the Principal Collector to write 'off to profit and loss the sum of Rupees 7,219-5-6, being part of the 'sum of Rupees 11,947-4-10 stated in the 11th paragraph of our pro- 'ceedings as the outstanding balance of the settlement that he effected: a communication of 'our sentiments after due consideration on the important subject to which the 53rd and six 'following paragraphs of the Principal Collector's report related, namely, the proposed revision 'of the assessment of the lands in that province, and that he had observed with satisfaction the 'favorable testimony borne by Mr. Babington to the services performed in the capacity of Sub- 'Collector by Mr. A. F. Hudleston and Mr. M. Lewin.

Vide para. 944 of this Report.

956. 'The Right Honorable the Governor in Council, we were further told, had had under 'consideration the extract from our proceedings which accompanied our 'Secretary's letter of the 11th September last and the letter therein 'referred to from the late Principal Collector, in reply to our proceedings and the orders of 'Government on the settlement of Canara for Fusly 1235, and that our remarks upon that com- 'munication from Mr. Babington had met with the entire concurrence of the Government.'

Vide para. 919 of this Report.

957. Copy of the foregoing letter was communicated to the Principal Collector on the 11th December.

OBSERVATIONS OF GOVERNMENT ON THE SURVEY OF THE SOONDAH TALUQ.

958. With reference to para. 891 of our last General Letter, it was observed in a communi- cation from the Secretary to Government, under date the 28th March last, that the Principal Collector was of opinion that the principle by which the assessment of the Magany of Bunddengode had been regulated, namely, assuming all descriptions of land to be equally productive, and fixing the share of Government at one-third of the gross produce of each kind, whether good, bad or "in different," was inapplicable to that part of the country which remained to be assessed on the survey. That this principle was admitted to be erroneous and appeared to have been already modified in practice. That it should, however, be borne in mind that although it was formerly,

From the Secy. to Govt. In Cons., 10th April 1828.

n some instances, the practice to fix one unvarying portion of the produce as the assessment on all lands indiscriminately, the rule had in fact been merely nominal, as the quantity of land held by the ryot although described in the Circar accounts as one cawny, was in reality two or more in proportion to the poorness of the soil, the expense of cultivation, &c., and that it was probable that Mr. Harris' assessment had been regulated with reference to this custom; for unless it was, it could hardly have been generally levied.

959. 'We were told that the rule, as stated in the 4th paragraph of our proceedings, which it 'was our opinion should be observed in order to secure an equality of assessment, namely, to take 'a certain fixed proportion of the net produce of all descriptions of land or what is the same thing 'of its value in money, was considered by the Right Honorable the Governor in Council to be 'correct, if by the term "net produce" were meant the surplus which remains after defraying 'every expense attending the cultivation of the land and that of maintaining the ryot. If the 'latter be not deducted, it is obvious, it was remarked, that the cultivators of the worst lands 'which generally require the greatest labour and expense and yield the least produce, would be 'compelled to abandon their cultivation, unless they held good and bad land in equal proportions 'or nearly so, when the profits derived from the one might enable them to keep up the cultivation 'of the other if so disposed.

968. 'The main object of the Collector, we were told, should be to regulate the assessment so 'as to hold out no inducement to the ryots to occupy or abandon any particular description or 'portion of land, and that that object would best be attained by attending in the classification 'of the land to all the circumstances which increase or diminish the facility and expense of culti-'vation; these, it was said, were well understood by the ryots themselves, and that the classifica-'tion had in most parts of the country and in the best surveys been left in a great measure to 'them. The Board, we were told, had well observed in another place that "it is not sufficient 'to know from what source, the water is to be obtained and the colour or description" of the 'soil to which it is to be appropriated, the labor and expense of the ryot depend upon the quan-'tity and certainty of the supply, the ease or difficulty attending its conduct to the required place 'and the distance of the field from the village, and it is impossible that any assessment formed 'without a due regard to these considerations can be either just or permanent.

961. 'When the land, it was said, has been correctly classed, a portion of the produce con-'verted into money, or what is perhaps a safer guide where there is reason to believe that past 'collections have not been too low from fraud, neglect or incorrect accounts, a sum of money 'calculated with reference to such collections might be separately fixed for each class as its rate 'of assessment, the lands comprized in each separate class would then be assessed alike, though 'the rates for the several classes would be different: "this," in conclusion it was observed, '"seemed all that is necessary to secure equality of assessment."'

962. Copy of the foregoing letter was communicated to the Principal Collector on the 10th April.

RELATIVE TO THE INCONVENIENCE TO THE INHABITANTS OF THE MAGANY OF HUNNUR IN THE CUNDAPORE TALUQ, CAUSED BY THE MAINTENANCE OF A CHOUKEY ON A NARROW STRIP OF LAND BELONGING TO MYSORE, SEPARATING HUNNUR FROM THE REST OF THE TALUQ AT WHICH A DUTY IS COLLECTED ON ALL GOODS PASSING INTO THE TALUQ FROM HUNNUR.

963. 'On the 11th February 1828 we submitted for the consideration of the Right Honora-'ble the Governor in Council a letter from the Principal Collector of 'Canara representing the inconvenience to the inhabitants of the 'Magany of Hunnur in the Cundapore Taluq caused by the main-'tenance of a choukey on a narrow strip of land belonging to Mysore separating Hunnur from the rest of the taluq at which a duty was collected on all goods passing into the taluqs from Hunnur.

To the Chief Secy. to Govt., in Cons., 11th Feb. 1828. 21st, in Cons., 28th January 1828.

964. 'We represented that the exercise of the right though of little value to Mysore, was a 'considerable grievance to the subjects of this Government in Hunnur, and suggested that 'measures should be taken to relieve them from it by preferring a request to the Mysore Govern-'ment either to give up entirely the strip of land in question, or to relinquish the duty now 'levied on goods passing from Hunnur into Cundapoor. The amount of the duty collected annu-'ally, we observed, was not more than 400 Rupees. What revenue was drawn from the land, we 'said, did not appear, but we supposed it to be inconsiderable. We observed that in a former 'letter the Principal Collector of Canara had stated that "there are 'tracts in Soondah and Soopah which might be exchanged for the 'small strip of land in question with advantage to both Governments," 'and we expressed our opinion that an interchange would be the most desirable arrangement.

From the Prin. Collr., 28th April, in Cons., 11th May 1825.

965. 'In consequence of the above communication, the Government, by their Minutes of Con-'sultation, under date 22nd February 1828, "resolved that a copy of 'the letter of the Board, under date 11th February 1828, and of its 'enclosure, be furnished to the Political Department, and that the 'Resident at Mysore be instructed to propose to His Highness the Rajah, after communicating 'with the Principal Collector of Canara, such an interchange of land as will be for the advan-'tage of both Governments, and to report the result for the information and orders of the Right 'Honorable the Governor in Council."'

From the Secy. to Govt., in Cons., 3rd March 1828.

966. Copy of the above correspondence was transmitted to the Principal Collector on the 3rd March.

RELATIVE TO THE CLAIMS OF THE MYSORE GOVERNMENT TO COMPENSATION FOR THE STULL BHURTI OR HAWLUT DUTIES OF BILGHI AND JAUL HUNNUR.

967. 'On the subject of the communication from Government, recorded in para. 918 of our 'last General Letter, we received in a letter from Government, dated '8th April 1828, the following extract from the Minutes of Consulta-'tion of the same date.

From the Secy. to Govt., in Cons., 21st April 1828.

"The claims of the Mysore Circar to compensation for the Stull Bhurti or Hawlut duties of "Bilghi and Jaul Hunnur were discussed in the proceedings of Government, bearing date the 23rd "February 1827, and at a consultation held on the 11th May following the Government, on a "further consideration of all the correspondence which had passed respecting these duties, was "confirmed in a general view which had previously been taken of the subject, but observed that "Colonel Close appeared to have thought at one time that the Rajah had a right to the duty on "that part of the articles of Bilghi produce which entered Mysore (which duty, however, he evi-"dently considered as entirely distinct from that which Mysore had levied as sovereign of Bilghi, "any claim to which he declares to be "quite inconsistent"); and as there was reason from the "despatch of the Officiating Resident of the 7th February 1827, to suppose that the Colonel had "been led into a mistake from the intricacy of the subject, and had advised the Dewan to give "up some road-duties which belonged properly and exclusively to Mysore, and were altogether "distinct from the two-fifth duty levied from Bilghi, as tribute, though both had for a long period "been collected together, it was stated to be the opinion of Government that if the road-duties "on articles, the produce of Bilghi, passing through the Mysore territory had, as supposed under "a misunderstanding, been discontinued, the Rajah was entitled to re-establish them, and the loss "which he might have sustained by the suspension of them would, it was presumed, be more than "compensated by the collections during a corresponding period from the choukey at Hunnur which "properly belonged to the Company. Under these circumstances the removal of the choukey and "the re-establishment of the road-duties naturally presented itself as the best mode of placing "things on their proper footing, and the Resident at Mysore was instructed to propose the same "to the Rajah.

"In the further memorandum received from the Mysore Circar and submitted with the "letter of the Resident, dated 13th January 1828, the arguments of that State being confined to "the re-assertion of its claim to compensation for the Canara duties, the Right Honorable the "Governor in Council will, in like manner, limit the present discussion to a statement of such fur- "ther arguments as appear to him to bear upon that point only.

"The reasons which induce the Mysore Circar to consider itself entitled to compensation "for these duties are briefly as follows :

First.—"That in the treaty of Mysore the Stull Bhurti or Hawlut duty of Bilghi is included "in the beriz of the Chandergooty Taluq, and the collection of Hunnur customs are included in "the beriz of the Jckarysagaur Taluq given to Mysore.

2ndly.—"That it was the intention of the British Government to give over a samustan to "the Rajah of Mysore of certain taluqs of *known valuation*.

3rdly.—"That the duties which he claims are amongst the rights of the Treaty, to which he "appeals.

4thly.—"That when Poorniah gave up the Bilghi choukey, he did not do so in consideration "that it was not the right of the Mysore Circar, but on the understanding that it was intended "that the duty levied in the Company's country should be repaid to the Mysore Government by "some other compensation.

5thly.—"That it was not customary, as is now stated, for the different Poligars to pay to "the Bidnore Circar the Bilghi and Hunnur duties as *kist* or tribute, and that when the country "was divided, the duties were not given up to the Mysore Government by Treaty erroneously, but "as being the long established kydah."

In order to take a fair and impartial view of the subject under consideration, and of the arguments advanced in support of the claim of the Mysore Circar, it is necessary to revert to the state of the question when it was first discussed. It was then simple enough, but it has since been perplexed by conflicting opinions arising from a misconception of the principles of the Partition Treaty of Mysore. In 1800, a few months after the conclusion of the Treaty, when the circumstances on which it was founded were fresh in men's minds, and when the principal officers employed in negotiating it were still present, it was not thought that the Mysore Government derived from the Treaty either a right to the continuance of the duties or to a compensation for their discontinuance. There is nothing either in the Treaty or in any document connected with it to shew that the Bilghi duties entered into the valuation of Chundergooty or those of Hunnur into the valuation of Ikary Saugur. Nothing of the kind is specified in any of the schedules, because nothing of this supposed valuation was known to any of the parties who made the Treaty. It seems to be imagined by the Rajah of Mysore, and by those who support his claim to compensation, that the schedules were framed from accurate revenue accounts of which all the details were laid before the Commissioners. This, however, was so far from being the case that no new valuation schedules whatever were prepared; but the Partition Treaty of 1799 was made upon the valuation schedules which had been adopted in the Partition Treaty of 1792. No person employed in settling the Treaty of 1799 or even of 1792 ever knew how the accounts in the schedules were made up. They knew that they were fabricated for the purpose, but they had no means of proving to what extent; could the allies have done this in 1792, they never would have permitted Tippoo Sultan to overvalue their shares and undervalue his own so greatly as was done. The Sultan, when he was called upon by the allies in 1792 to produce the accounts of his country in order to adjust the partition, pretended that nearly the whole had been lost during the war, and it was not until after many delays and being threatened with a renewal of hostilities that he produced what he called his accounts. They were, however, entirely false in a degree even beyond what the allies had been prepared to expect. The districts which he supposed the allies would

select for themselves were generally rated at more than double their value, while those which from their situation he had no doubt of retaining, were rated at less than half their value. The fraud was so gross and so evident that Hurry Punt offered at once to take Nuggur on account of the Peishcush at twelve lacs of Cantaroy Pagodas, though valued by Tippoo only at between five and six lacs. It was then proposed that detailed accounts should be required and carefully examined; but this was objected to by Lord Cornwallis, because it would have led to great and useless delay when the season was already too far advanced. The allies valued the Sultan's dominions at three crore of Rupees, he himself at two, and as they had no way of terminating the discussion but by imposing a valuation on the districts according to the best general imformation they could procure, they altered the amount accordingly. But this was done in abstract and without noticing such details as the Bilghi or Hunnur Customs.

"With regard to the 2nd and 3rd arguments advanced by the Mysore Circar, namely, that it "was the intention of the British Government to give over a samustan to the Rajah of Mysore of "certain taluqs of known valuation," and that the duties which he claims are amongst the "rights "of the Treaty, does not in any one of it's articles afford the least ground for such an opinion, it "nowhere stipulates that a specific amount of revenue shall be assigned to the Rajah of Mysore, "because it never intended that this should be done. The amount reserved for him is not even "mentioned in the Treaty like that assigned to each of the allies, and is only to be found in the "schedule. But the intention of the Treaty will best appear from the Treaty itself. The only "contracting parties were the Company and the Nizam. The main objects of the Treaty are stated "in the 1st article to have been indemnification for the expenses incurred in their own defence "and effectual security for their respective possessions against the future designs of their "enemies." For the purpose the Company deemed it necessary that their share of the Sultan's "dominions should comprehend all the territory below the Ghauts and all the districts and forts "commanding the passes leading from Mysore to the low country. This is what they took and "what they would have taken. Whether the portion remaining to the Rajah had been five "thousand or a hundred thousand Pagodas more or less.

"And lest it should be supposed that by not allowing the compensation claimed by the "Rajah he will receive less and the Company more revenue than was contemplated by the Treaty, "it may be observed that as the Nizam was entitled to an equal share with the Company, had the "value of their schedule been augmented by the transfer of five or six thousand Pagodas of "customs territory to the same amount would have been transferred from Mysore to the Nizam in "order to make his and the Company's Schedules of the same value. It is obvious therefore that had "the insertion of the Bilghi Customs in the valuation of Chundergootty been known to the "ators before the Treaty was concluded, they would so far from giving equivalent disc. "the Mysore Rajah, have taken the equivalent required by the Nizam from the territory reserved "for the new Mysore State.

"And as to the assumption that the amount of the duties are guaranteed by the Treaty to "the Rajah of Mysore, it is sufficient to observe that there is no such guarantee, that the Bilghi "and Hunnur duties are not anywhere specified, and that the Rajah was not even a party to the "treaty."

With regard to the 4th argument used by the Mysore Circar, namely, that when Poorniah "gave up the Bilghi choukey, he did not "do so in consideration that it was not the right of the "Mysore Circar, but on the understanding that it was intended that the duty levied in the Compa- "ny's country should be repaid to the Mysore Government by some other compensation, it may be "observed that the great object of the two contracting parties was to provide full indemnity and "security for themselves out of the Sultan's dominions. After accomplishing this they agreed that

"a separate Government should be established in Mysore in favor of the Rajah, and that the remain-
"ing districts should be assigned to him. But they certainly never imagined that this new state
"of their own creation could under any plea of ancient sovereignty or supposed errors in revenue
"accounts levy duties within their territories. The clear intention of the Treaty undoubtedly was
"that each of the two contracting powers should possess the whole revenue of the territory assign-
"ed to it in full sovereignty. The contrary supposition is so absurd that it never could have been
"adopted and still less been acted upon by any State except by one so peculiarly connected with
"us as Mysore. The native servants of the two Governments considered them as one, and after the
"treaty the Mysore revenue servants continued to collect the Bilghi duties as usual, and the Com-
"pany's native revenue servants thinking that it was authorized as ancient usage made no objec-
"tion, and it was not until the irregularity had continued six or eight months that it was
"discovered by the Collector. Had Tippoo Sultan been in the place of the Rajah, the mistake
"would not have happened. He would not have attempted to collect the duty, or if he had, it
"would have been instantly reported and his choukey removed. The Dewan Poorniah ought
"therefore never to have collected the duty, but he probably did not know the nature of
"it until it was brought to his notice by the Resident, Colonel Close, with whom he concurred at
"once on the propriety of relinquishing it. And neither he nor the Resident then made any
"claim to compensation, because they were satisfied that the Mysore Government had no right to
"levy duties on the produce of Bilghi, a district belonging to the Company, unless it entered
"Mysore, and whatever discussions arising out of incorrect views of the true state of the question
"may have taken place within a few years after, it would appear that when a final statement of the
"balances due to the Mysore State was under consideration in 1808, no claim to compensation for
"Canara duties was understood by the Resident to exist, for in his reply of the 30th August 1808
"to a letter from Government, directing him to settle the compensation in money for the salt and
"Canara duties about to be relinquished, he proposes a reduction on account of salt in the My-
"sore Subsidy of Star Pagodas 13,36,334, but says nothing of the Customs on Canara pro-
"duce, and in a statement which he encloses of the balances due by the Madras to the Mysore
"Government, he specifies the salt duties, the pay of horsemen and other articles, but makes no
"mention of the Canara duties.

"The Board of Revenue also in their answer, dated the 30th of April 1808, to similar instruc-
"tions, adhere to their former opinion that no arrangement should be made for discontinuing the
"duties on salt in Mysore, but make no mention of the Canara customs, nor is anything again said of
"them from that time during a period of eighteen years until the present, when the question of
"compensation has again been brought forward.

With regard to the 5th argument of the Mysore Circar, that "it was not customary as is
"now stated for the different Poligars to pay to the Bednore Circar the Bilghi and Hunnur
"duties as *kist* or tribute," the Right Honorable the Governor in Council finds it stated by the
"Collector of Canara, so far back as the year 1800, that, "when the Rajah of Nuggur subdued the
"Poligarship of Bilghi, he made the Poligar pay, besides a tribute of 12,000 Pagodas, a duty of $2\frac{1}{2}$
"Pagodas per candy on all pepper, and of 2 Pagodas per candy on all beetlenut, the produce of
"Bilghi" whether these articles entered the territory of Nuggur or not. That when Hyder Ali
"conquered Nuggur, the same arrangement was continued, because it made no difference to him
"whether he received the amount of the duties through the custom farmer of Nuggur or directly
"from the Poligar of Bhilghi, that the custom farmer of Nuggur had recently made a demand of
"duty on pepper, the produce of Bilghi, passing through the Company's territories to the sea coast.
"But that as Bilghi was then under the Company's Government, the relation of sovereign and
"tributary ought to cease as well as the tributary duty on pepper and beetlenut which does not
"enter Nuggur, and that he had ordered the merchants not to pay it. This representation led
"to orders being issued by the Dewan at the instance of the Resident, not to collect duties on
"such articles as did not pass through Mysore.

"Another communication from the Collector to the Resident about the same time relates to
"the same duties, but as it differs from the former one in stating the proportion levied by Mysore
"to be $\frac{2}{5}$th of the whole instead of $2\frac{1}{2}$, and 2 Pagodas per candy, which are in fact the same thing,
"and in describing them as coming under the denomination of the Stull Bhurti, the Resident
"seems to have thought that some further reductions of duties was proposed than had been re-
"quired in the first instance. He observes that the Collector proposes that a duty called Stull
"Bhurti on all pepper, beetlenut and cardamums, the produce of Bilghi, should be collected solely
"for the Company instead of $\frac{2}{5}$ths being collected by Bednore, whether it entered that province
"or not. He thinks that as the districts of Bilghi and Bednore are now under separate Go-
"vernments, the proposition is not unreasonable, but observes that the customs received from
"Bilghi are entered in the valuation of Chandergooty belonging to Bednore in the Schedule C.
"annexed to the Treaty, and that their relinquishment will lessen the revenue of Chandergooty,
"and asks whether only the duties on articles not entering Bednore are to be given up, or whether
"in addition to them a part, $\frac{2}{5}$ths, of the duties on articles entering Bednore is also to be given up,
"Colonel Close seems to have been under some mistake about the nature of Stull Bhurti. He
"calls it "the usual duty taken upon articles from Bilghi passing into Bednore," whereas it was
"a high export duty on certain articles, the produce of Bilghi, to whatever place exported, the
"whole of which belonged originally to the Poligar as sovereign of Bilghi, but of which a portion,
"$\frac{2}{5}$ths, was afterwards paid as a tribute to Bednore and Mysore successively. But when Bilghi was
"transferred to the Company, this duty, which formed a part of the tribute, of course ceased.
"Mysore ought still to have collected the whole of its own proper transit duties on the articles
"entering the Mysore territory, but it had no right to any part of the Bilghi export duty, which
"roverted to the Company as sovereign of Bilghi.

"The Despatch from the Resident, in which the foregoing communication from the Collector
"was enclosed, was referred by Government to the Board of Revenue, who in their answer, dated
"the 2nd of May 1800, concur in opinion with the Collector of Canara, that no more than the
"usual road duties should be collected on the produce of Bilghi passing through Nuggur, they
"observe that it is for His Lordship to judge whether the duties were inserted in the valuation
"of the Schedule C. That it never could have been in the contemplation of the parties to levy
"duties on each other's territories; that the Dewan has *already ordered* duties to cease on articles
"not passing through Bednore. That the *difference* is only between the *road duties* of articles
"*passing through* Bednore, and the $\frac{2}{5}$*ths of Stull Bhurti* on articles passing through Bednore, and
"that they think it may appear that no *compensation* can be claimed for a privilege which could
"only have been continued from inadvertence.

"The opinion of Government on these duties appear to have been nearly the same as that
"of the Board of Revenue, for in their answer to the Resident, dated the 17th May 1800, they
"entirely concur with him as to the inconsistency of levying duties in Bednore on articles, the
"produce of Bilghi not actually passing through that province. They think that the levying of
"the Stull Bhurti or a sum exceeding the usual road duties on the goods of Bilghi of entering
"Bednore, being a branch of the same right of sovereignty, formerly exercised with regard to
"goods not actually passing through Bednore, ought with "every other exterior mark of
"sovereignty to have been abolished when the relation of Sovereign and Tributary ceased."

"The Right Honorable the Governor in Council having thus discussed in detail the argu-
"ments urged by the Mysore Circar in support of its claim to compensation for the Canara
"duties, has only to record his confirmed opinion that that claim has not been substantiated.

"It would appear however from a statement accompanying the Officiating Resident's letter
"of the 7th February 1827, that the whole of the *road duties* have been discontinued ever since
"1800; they are stated to have produced annually Hydree Pagodas 1,233, and the $\frac{2}{5}$ths Stull Bhurti
"duties 7961. But it has been shewn that Mysore has no right whatever to any part of the $\frac{2}{5}$ths
"Stull Bhurti formerly paid as tribute by Bilghi. It has a right to all the road customs which it

"levied as a foreign state on the produce of Bhilghi, but it has no right to the road customs which "as a sovereign it imposed on Bilghi as a tributary state. In this view of the question Mysore "can have no claim to compensation except for such part of the sum of Hydree Pagodas 1,233, "as may have been the value of road duties belonging to the territory of Mysore. Whatever part "of the sum of Hydree Pagodas 1,233 may be composed of road duties on articles passing through "the Company's possessions belongs to the Company only and must be deducted from the amount. "The balance is what is due to Mysore and what the Company would now have to pay had they "not a claim upon that Government for the amount of the Hawlut duties of Hunnur for the long "period of twenty-seven years. If therefore the arrangement proposed at the conclusion of the "Extract from the Minutes of Consultation, under date the 11th May 1827, for placing things on "their proper footing should not be agreeable to His Highness the Rajah, the Resident and the "Board of Revenue will be directed to adjust the account in the manner above explained, and if "the balance should prove to be in favor of the Rajah, it will be paid immediately, but if in favor "of the Company it will be relinquished.

"Had the Right Honorable the Governor in Council been called upon to make compensation "to the Rajah for any just claim, he would gladly have supported it, and had it been for an "exchange of territory or of any right that clearly belonged to him, he would have proposed to give "more than the equivalent; but as the claim to compensation for the Canara duties has been sup- "ported by an appeal to the treaty, it was necessary to decide it by reference to that document, "and the Right Honorable the Governor in Council feels assured that the Rajah will be satisfied "that the opinion which has been formed is in strict conformity not merely with the letter but "with the true spirit and meaning of its provisions."

Appointment. From Govt. In Dy. Cons., 4th Decr. 1828.

968. 'In consequence of Mr. Babington's appointment to Trichinopoly, Mr. H. Dickinson was appointed Principal Collector of 'Canara on the 28th November.'

MALABAR.

Settlement of the Province of Malabar for Fusly 1236.

969. On the 22nd May, we submitted for the information and orders of the Right Honorable the Governor in Council, the following Extract from our Proceedings, under date the 19th of that month, on the settlement of the land revenue of the Province of Malabar for Fusly 1236, as detailed in the Principal Collector's report dated the 7th Sept. 1827.

To the Chief Secy. to Govt. In Dy. Cons., 26th May 1828. Proceedings, in Cons., 19th May 1828. In Cons., 7th Sept. 1827.

970. 'The following abstract exhibits the revenue of this year under each principal head 'compared with the revenue of Fusly 1235, the result being a net increase of Rupees 2,606.

	Jummah of 1235.			Jummah of 1236.			Increase in 1236.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Rice land	11,12,656	9	7	11,12,966	11	11	310	2	4
Dry land	26,322	10	7	28,246	1	7	1,923	7	0
Garden land	41,6,952	9	2	4,17,073	7	6	120	14	4
Cochin land revenue	8,705	5	4	8,956	14	10	251	9	6
Fixed Land revenue payable by the Beebee of Cannanore	15,000	0	11	15,000	0	11	...	...	...
Total...	15,79,637	3	7	15,82,243	4	9	2,606	1	2

971. 'The old rice lands of Malabar are permanently settled upon the basis of an assess- 'ment effected in the year 1805-6; and land newly brought into cul- 'tivation is assessed according to the principles which were then 'observed. The increase under this head in Fusly 1236 arose from the assessment of lands which 'had been cultivated without the knowledge of the officers of revenue 'until Fusly 1235, and were then included under the head of extra 'revenue, but were this year brought to account in the Jumma, and from extended cultivation in 'Wynaad.

Rice land. Para. 3.

972. 'The increase under this head arose from a considerable extension of cultivation in the 'high lands denominated Monum and Ponum. The revenue from dry 'cultivation in Malabar was formerly assessed on different principles 'in different parts of the district. In some places it was assessed on 'the actual gross produce as ascertained by annual inspection, in others the amount assessed upon 'each individual at some distant period was continued in the accounts and formed a permanent 'addition to his Jummah payable without reference to the extent of his dry cultivation, and indeed 'whether he cultivated dry lands or not. The Principal Collector states that the latter was the mode 'of assessment practised in the three Taluqs of Ernaad, Shernaad and 'Betutnaad up to Fusly 1236, when he abolished it, and made the 'settlement on an inspection of the produce. This seems inconsistent with former reports. In 'his Jummabbundy report for Fusly 1232, Mr. Vaughan, the late 'Principal Collector, pointed out the oppressive nature of the prac- 'tice of levying a fixed assessment, and stated that the plan of annual 'inspection had been substituted for it *throughout the District*, of which the Board approved. 'He alluded again to this change in his reports for Fuslies 1233 and 1234. In the letter he 'expressed his opinion that the accounts taken of the cultivation for 'the purpose of the annual settlement were very erroneous. This 'was found to be the case by Mr. Sheffield in Fusly 1235, so that he 'was prevented from using them in making the settlement. He there- 'fore "made it a point to give due attention at the proper season in '1236 to this source of revenue, with a view to a full development of 'its resources by means of an active and vigilant scrutiny into the Village and Taluq accounts." 'The result led to a reduction of Rupees 3,689 in the settlement of 'the three taluqs abovementioned, overbalanced however by an 'increase in the others to the amount of Rupees 5,612. The Board 'presume that the other taluqs are settled likewise upon inspection 'of the produce. This mode of regulating the assessment is certainly 'more equitable than the other, but it is also open to much abuse, and 'will require an unremitting exercise of the same active scrutiny which attended with such good 'effects in the late Fusly.

Dry land. Para. 4. Para. 4. 5th, in Cons., 22nd Sept. 1823. Para. 4. 27th Augt., in Cons., 13th Sept. 1824. Para. 7. 20th August, in Cons., 5th Sept. 1825. Para. 11. Para. 5. Para. 6.

Rs.	A.	P.
5,612	15	10
3,689	8	10
Net Increase... 1,923	7	0

973. 'If the extent of the dry cultivation can be ascertained from the Taluq and Village 'accounts, as appears to be the case from the Principal Collector's 'report, it should be entered in the proper column of the Statement 'No. 4 which is now left blank.

Para. 5.

974. 'The small increase in garden lands was owing to several 'gardens having been relet in 1236 at an augmented rent. The 'increase in the revenue derived from Cochin arose from several 'spots of waste land having been rented out in 1236.

Garden lands. Para. 7. Cochin revenue. Para. 8.

975. 'The Principal Collector notices a difference in the mode of settlement prevailing in 'Wynaad from that which obtains in the taluqs below the Ghauts, 'the former according to the principles of the ordinary Ryotwar system, being regulated by the actual extent of each individual's cultivation in each year. He observes that this mode of taxation is 'extremely well adapted to the circumstances of the people.

See Mr. Græme's report, dated 14th Jany. 1822. In Cons., 14th Feby. 1822, Paras. 1126 and 1129.

976. 'The season is stated to have been very favourable to every kind of produce, excepting 'pepper, and the crops most abundant. The rice crops were remarkably plentiful, but owing to the harvests having been equally 'abundant in those countries which are usually supplied with rice from Malabar, there was an 'erroneous decrease in the quantity exported, which, increasing the stock in the home market, 'of course reduced the price; but not more, the Principal Collector states, than 6¼ per cent. 'below the average price of Fusly 1235. The demand for garden produce, with the exception of 'pepper, was brisk throughout the year, and the growers get good prices.

Para. 10.

977. 'The slack demand for rice and pepper, the staple articles of produce in the district, 'the Principal Collector remarks, did not affect the resources of the 'people so as to interfere with the collections. The amount of current 'revenue realized within the year was Rupees 15,63,906 (besides Rupees 24,914 realized on 'account of balances). At the close of Fusly 1235 the balance of current 'revenue was Rupees 29,231, of which Rupees 6,876 were irrecoverable, "being the assessment on lands included in the Jummah which 'had been devastated by encroachments of the sea, and were overgrown with jungle or had 'been lying waste for many years for want of occupants and other causes." At the close of 'Fusly 1236 the balance was Rupees 17,562 only, but this amount, Rupees 12,939, were deemed 'to be irrecoverable from the same causes. The whole of the balance 'considered to be irrecoverable appears by the last return to have 'been realized, and a small portion also of the balance which was set 'down as irrecoverable, the amount outstanding being only Rupees 11,871.

Para. 12.

From Pl. Collr. 15th Sept, in Cons., 9th Oct. 1826. Para. 17.

Demand, Collection and Balance for March.

978. 'Under the instructions conveyed in the 6th para. of Mr. Chamier's letter, dated the '20th March 1827, regarding the settlement of Fusly 1235, the Principal 'Collector intends to exclude from the accounts of the settlement of 'the current year the remissions which may be found necessary for 'lands which cannot be cultivated from the causes abovementioned. The Principal Collector 'or the officer making the settlement, will of course satisfy himself in each case that the 'cause assigned for not cultivating the land is correct, and that the owner or occupant does not 'allow to lie waste for his own convenience as for the sake of pasture, firewood, &c., care should 'also be taken where part only of an estate is waste, that the remission does not bear 'more than its fair proportion to the value of such part, in order that the owner may have 'no interest in neglecting to cultivate it. The Principal Collector should explain the precautions 'which he adopts to prevent abuse of these remissions. It will be better, the Board think, 'and not inconsistent with the intention of Government, that the assessment upon each estate 'should not be altered in the accounts in a case of this kind, but that a special remission be 'allowed annually and deducted in the settlement, both the original demand and remission 'being distinctly exhibited in the accounts and in the Puttahs issued to the proprietor or occupant.

In Cons, 2nd April 1827. Para. 13.

979. 'The Board have much satisfaction in noticing the facility with which the revenue 'is now realized in Malabar, and the leniency of Mr. Sheffield's 'administration, not a single ryot was placed in confinement for 'backwardness in his payments, and for the realization of upwards of 15 lacs and a half, it was

Para. 14.

'not found necessary to sell personal property of more value than Rupees 539, of which Rupees '347 was the value of property sold in one taluq only. No land was sold and very little 'attached. Mr. Sheffield justly remarks that the success with which the collections are made is 'the best evidence that the assessment is in general moderate. It is 'due to him, however, to observe that this successful result has been 'produced only under his administration.

Para. 15.

980. 'The Principal Collector proposes to alter his kistbundy for the purpose of adopting 'the periods of collection more exactly to the times when the ryots 'dispose of their produce and obtain the means of payment. The 'new kistbundy which varies in different taluqs, he states has been prepared in consultation 'with the principal inhabitant of each taluq. The Board observe that the effect of it in some 'cases will be to postpone the collections, but in most cases it will be to reduce the amount of 'the last kist or to make its date a month earlier—satisfied that Mr. Sheffield has not suggested 'the new arrangement without due deliberation, the Board sanction it; but they desire that he 'will carefully watch its operation in order that if it be found at all oppressive to the poorer 'ryots, it may be immediately corrected.

Para. 15.

981. 'The kistbundy for the land revenue naturally varies in the different taluqs according to the seasons at which the different products came to maturity, but the reason for a similar 'variation in the kistbundy for the collection of the moturpha is not apparent.

982. 'The Principal Collector has submitted a statement of balances from Fusly 1218 to '1235 inclusive, outstanding at the commencement of Fusly 1236, 'amounting to Rupees 1,46,561-10-1, deducting Rupees 25,116-6-2 'collected within the Fusly, and Rupees 1,09,877-12-7 written off to profit and loss, there remained 'outstanding at the close of the Fusly Rupees 11,567-7-10, of which, the Principal Collector 'states, Rupees 3,196-1-4 to be recoverable, Rupees 1,855-4-10 doubtful, and Rupees 6 516-1-8 'irrecoverable. For the reasons stated in the detailed account No. 5, the Board recommend that 'this sum, Rupees 6,516-1-8, be written off.

Para. 17.

983. 'Mr. Sheffield states that the large remission of old balances allowed by Government 'last year was most gratefully received by the inhabitants, and that 'the best effects have been produced since they have been relieved 'from responsibility on this account, and are no longer harassed by 'the importunity of the revenue servants in pressing demands which they could not satisfy. As 'an instance he mentions "that 583 rice lands, and 2,317 garden, which had been altogether 'abandoned, were reclaimed during Fusly 1236, the former being again brought under cultivation, and the latter reinclosed and in every respect properly attended to.

Para. 16. Para. 24.

984. 'In their proceedings on the settlement of Fusly 1235, the Board requested the 'Principal Collector to submit a copy of his Cowlenamah for the 'cultivation of waste, and with reference to the different periods for 'which waste had been given exempt from assessment, to explain precisely the terms on which 'the cowles are regulated. The Principal Collector has now submitted a translation of a cowle, such as is usually granted to persons 'undertaking to bring waste into cultivation, and a detailed statement of waste lands for which 'cowles were granted in Fusly 1236, explaining particularly the grounds on which exemption 'from assessment was allowed in each case. The Principal Collector observes that the periods for

Para. 13.

Para. 18.

'which exemption is allowed are from 1 to 12 years, with reference to the expenses which must be 'incurred for constructing sluices, raising embankments, and other works required for repelling 'encroachments of the sea and salt water rivers, the whole cost of which is to be defrayed by 'the occupant. He explains that' "the period for which waste land is given exempt from 'assessment, is also regulated with reference to the number of years required for bringing each 'spot of land into such an improved state of cultivation as to enable the occupant to make good 'the full assessment from his returns." The Board approve generally of the grounds upon 'which the cowles issued last year were allowed, and of the principles upon which they were 'regulated. It seems only requisite to add to the statement of lands given on cowle, columns 'shewing the produce expected from the land and its value, and where the land is not already 'assessed, the amount of the tax it will eventually be liable to.

985. 'The Board conclude that the form of cowle which the Principal Collector has for- 'warded is intented for unclaimed lands considered as belonging to the Circar, and that the expres- 'sion, "you will be held accountable for the Jenmaker's or Proprietor's share of the produce," 'is only meant to intimate to the occupant, that, when his assessment comes to be fixed, 'he will be regarded as a mere tenant, not as a proprietor; and will have to pay the 'whole of the landlord's rent to the Circar. If it means, however, that a claimant to the 'land may one day appear, or that the occupant will in that case have to account to him for a 'certain portion of the produce, termed "the Jenmaker's share," some explanation of this 'provision is necessary. The Principal Collector should state whether, according to the ancient 'custom of the country, a proprietor who may have deserted his land, or the heir of such proprie- 'tor, is entitled at any future period, however distant, to resume his rights; or whether there is 'in Malabar, as in most other provinces, a certain period, after which the land, if unclaimed, is 'considered to have lapsed to the State. He should also explain on what conditions a proprietor, 'who may claim his land within the limited period, is allowed to resume possession, and what 'indemnity is secured to the person who may have occupied and improved the lands on cowle. 'It is probable that the rights of proprietors in Malabar were analogous to those in Canara, and 'they might be still further illustrated by reference to the state of rights in Cochin and 'Travancore. According to Sir Thomas Munro,* a proprietor in 'Malabar or Canara who may have failed to cultivate his land, is 'not entitled to demand a proprietor's share from the person who 'may have been allowed by the Government to occupy it.

* See Minute 31st December 1824. Paras 6 and 7, Vol. III. Revenue and Judicial Selections.

986. 'With respect to the right of a proprietor to reclaim possession of his land, it is also 'stated by Sir Thomas Munro, that the rules of Malabar and Canara 'respecting private landed property differ very little from those of 'the Deccan regarding Meeras, according to which "the Meerasidar gets back his land when his 'absence has not been long, and when it has been given in temporary lease to another person, but 'not after a long absence and its having been granted in Meeras to another; and that though he 'is supposed to have a right even for a century, usage does not allow so long a period." He 'adds that "the Circar from ancient times has everywhere, even in Arcot as well as in other 'provinces, granted waste in Inam free of every rent or claim, public 'or private, and appears in all such grants to have considered waste 'as being exclusively its own property." It is desirable to come to a clear understanding on 'these points, and the cowles which may be issued in Malabar in the meantime may be so worded 'as not to commit the Government on any doubtful question. To mention a Jenmakar's share 'when it is uncertain, whether or not there be a Jenmakar claiming the land for which the cowle 'is granted, and if there be, whether or not he be entitled to a share, is very likely to give rise to 'claims which would otherwise not have been thought of, and by lessening the security of the 'occupant is adverse to improvement.

Para. 7.

Para. 8.

987. 'The Principal Collector states that "the principal ground of complaint against the 'rice land assessment is the ryots being compelled to pay for devastat- 'ed lands," and that, "if relieved from this burden, and some attention 'were paid to claims to remission on account of loss of crops owing to inundation and other causes 'totally beyond their control, they would gladly dispense with the proposed survey of the rice 'lands." He says he has it in contemplation to submit a proposition on this important subject at 'an early period. In the meantime it is unnecessary to make any remark upon it.

Para. 22.

988. 'The general remarks of the Principal Collector on the state of the country and the 'condition of the ryots, are extremely satisfactory. The active spirit 'of industry which is stated to pervade the population, fostered as it 'is by an indulgent but judicious administration, cannot fail to have the best results—the decrease 'of crime and the tranquillity which prevails throughout the province, are probably owing 'to it. The people are almost entirely engaged in agricultural and mercantile occupations. The 'statement of exports furnished by the Principal Collector, proves 'the flourishing state of commerce; and the spirit with which the 'cultivation of the land is carried on is evinced in a manner equally satisfactory by the memorandum 'which he has afforded of the increased number of trees yielding 'staple products planted in Fusly 1236.

Para. 23.

No. 6.

Para. 23.

989. 'The Board approve of the view taken by the Principal Collector of the demands of 'certain proprietors of Cardamom Hills in Wynaad, mentioned in para. 26.

990. 'They approve also of the measure adopted by him for the protection of the class of 'people employed as coolies, explained in para. 27.

991. 'The establishment of monthly fairs at Manantoddy in the North Wynaad and Gunapatty 'in South Wynaad, noticed in para. 28, they consider to be judicious and likely to be beneficial.

992. 'The Principal Collector speaks very favorably of the general efficiency of the Village 'establishments, and adverting to a letter addressed by him to the 'Board, under date the 1st May last, recommending a small increase to 'the pay of the Deshadeekars, he again states his opinion that their 'general good conduct in the discharge of their heavy and important 'duties, fairly entitles them to the proposed remuneration. Their pay 'is now fixed at 4 Rupees, which was intended to be the minimum rate. 'Mr. Sheffield proposes to make it 5¼ Rupees. This addition, which 'in the aggregate comes to Rupees 6,750 per annum, would raise the 'total amount of the annual pay of the Deshadeekars from Rupees '21,336 to Rupees 28,086, or Rupees 4,086 above the amount* proposed 'by Mr. Græme. But of the total amount † of allowance for the Vil- 'lage establishment sanctioned by Government on the recommendation 'of Mr. Græme, there remains unappropriated Rupees 5,052, the whole 'charge would therefore be only Rupees 1,698 above what was originally contemplated. The Board 'consider it advisable to increase the remuneration of the Deshadeekars, particularly with the 'view of inducing them to undertake the duties of Moonsiffs; and as it appears that they incur a 'monthly expense of not less than half a Rupee in providing cadjans, &c., they think that the 'proposed addition to their monthly pay of 1¼ Rupees is not more than sufficient. They recom- 'mend therefore that the Principal Collector be authorized to raise the pay of the Deshadeekars 'to 5¼ Rupees a month.

Para. 29.

In Cons, 14th May 1827.

From the Commissioner in Malabar, 16th, in Cons., 25th June 1828.

To Govt., 25th, in Cons., 25th June 1821.

From do. 24th, in Cons., 30th July 1821.

* Statement No. 3 in Commissioner's letter, 16th, in Cons., 25th June 1821.

Rupees 24,000.

† Rupees 80,088.

993. 'In concluding their review of Mr. Sheffield's administration during the late Fusly, 'the Board have much pleasure in expressing their high approbation of it; and are happy to 'observe his acknowledgment of the useful assistance he received from the Sub-Collector Mr. 'Wheatly, and the Head Assistant Mr. Blair.'

994. Under date the 17th June we were informed in a letter from the Secretary to Government replying to the above, the Right Honorable the Governor in Council approved of our suggestion that the assessment upon each estate should not be altered in the accounts in cases where remissions are necessary for lands which could not be cultivated on account of encroachments of the sea, or of their being overgrown with jungle, or other causes; that it would be sufficient if a remission were annually made and the original demand and remission distinctly exhibited in the accounts and in the puttahs issued to the proprietor or occupant. The object of the orders conveyed in the 5th para. of the letter addressed to us under date the 20th March 1827, No. 230, was, we were told, to put a stop to the system of entering as part of the *Demand* for the year the assessment on lands which it was not possible to cultivate, and which therefore were not subject to the payment of any rent, and of thus discouraging industry by holding over the heads of proprietors or occupants balances which they could not possibly have the means of liquidating from the lands for which they were considered to be due.

From the Secy. to Govt., in Cons., 23rd June 1828.

Vide Para. 978 of this Report.

In Cons., April 1827.

995. We were informed that the Right Honorable the Governor in Council was not aware of any objection to a trial of the modified kistbundy proposed by the Principal Collector, but agreed with us in considering it advisable that its operation should be carefully watched.

Vide Para. 980 of this Report.

996. That the Right Honorable the Governor in Council was pleased agreeably to our recommendation to grant authority for writing off to profit and loss the irrecoverable balance outstanding at the close of Fusly 1236, amounting to Rupees 6,516-1-8.

Vide Para. 982 of this Report.

997. That, with respect to cowles for waste land, the proposed term of which varies from 1 to 12 years, the Right Honorable the Governor in Council observed that the Principal Collector should take care to check any disposition on the part of the ryots to avail themselves of these cowles to the detriment of the revenue from fully assessed lands. That it appeared from the 20th para. of the Principal Collector's report that land had in some instances been exempted by former Collectors from the payment of revenue for fifteen years, and the exemptions for twenty years had been frequently solicited from himself.

Vide Para. 984 of this Report.

998. Agreeably to our recommendation, and in consequence of the general good conduct of the Deshadeekars, the Right Honorable the Governor in Council was pleased to authorize the Principal Collector to raise their pay from 4 to 5¼ Rupees each.

Vide Para. 992 of this Report.

999. It was added that the facility with which the revenue is realized in Malabar and the active spirit of industry which is stated to pervade the population, were proofs of the moderation of the assessment and of the encouragement afforded by the Principal Collector to all classes of the people subject to his authority. That the Right Honorable the Governor in Council considered Mr. Sheffield to be fully entitled to the approbation which we had bestowed on him, and observed with satisfaction the favorable terms in which he mentioned the services of the late Sub-Collector Mr. Wheatly and of his Head Assistant Mr. Blair.

Vide Paras.—of this Report.

1000. Copy of the foregoing letter was communicated to the Principal Collector on the 23rd June last.

On the Subject of the Tobacco Monopoly in Malabar.

To the Chief Secy. to Govt. In Dy. Cons., 26th May 1828.
Proceedings in Cons., 15th May 1828.
From Pl. Collector of Malabar 30th Jany., in Cons, 11th Feby., 1828.
Do. 17th, in Cons., 27th Mar.
From do. Coimbatore 17th and 18th, in Cons., 27th March.

1001. On the 22nd May we submitted for the information and orders of the Right Honorable the Governor in Council, the following extract from our proceedings, under date the 15th of that month, as detailed in the letters noted in the margin on the subject of the Tobacco Monopoly in Malabar.

1002. 'In the month of March 1827 the Principal Collector of Malabar introduced a new 'system for conducting the sales of tobacco in that province. The chief object was to reduce 'the price of the article to the consumer, but the Principal Collector anticipated that the reduc- 'tion of the price would ultimately augment the revenue derived from the monopoly by inducing 'an increased consumption, and that it would also tend to the discouragement of smuggling. The 'result of the system, after a year's trial, is reported in the Principal Collector's letter of the '17th March. The new system was put in operation on the 12th March 1827, and between 'that date and the 11th March 1828, the quantity of tobacco sold was candies 2,778, being 'candies 594 in excess of the quantity sold in the preceding year, and candies 619 in excess 'of the average quantity sold in the five preceding years. The gross amount realized by the sales 'was Rupees 4,86,197, the net revenue, after deducting charges, being Rupees 3,42,100, exceeding 'the net revenue of the preceding year by Rupees 92,531, and the average net revenue of the five 'preceding years by Rupees 99,575.

1003. 'Mr. Sheffield states that since the new arrangements were put in operation, he has visit- 'ed every part of the province except Wynaad, and that no complaint 'has ever been made to him of exactions by the licensed vendors 'above the regulated price, and only three complaints altogether 'of unfair dealings of any kind, and that the people "on the contrary invariably express them- 'selves highly satisfied with the present system, which ensures to them a constant supply of this 'indispensable necessary of life even in the most remote parts of the district, and enables them 'to obtain as much tobacco for one pice as formerly cost them two pice and a half." The new 'system has thus been eminently successful, for not only has its primary object been effected in 'the reduction of the price of consumption to the extent of 60 per cent, 'but while the people have been so greatly benefitted, the Govern- 'ment also has gained an increase of revenue to the amount of 41 per cent.

Para. 13. Letter dated 30th Jany., in Cons; 11th Feby. 1828.

* Above the average of 5 years.

1004. 'It is questioned, however, in the letter from the Principal Collector of Coimbatore, 'dated 17th March, whether, this augmented revenue has not been produced by artificial means, 'that is, by the exercise of official authority, and the observations and calculations contained in his 'letter of the 18th March are intended to prove that this is the case. In these observations and 'calculations Mr. Sullivan has fallen into mistakes which it is nessary to correct.

1005. 'Mr. Sullivan states that "the subordinate agents employed in the monopoly have 'been abolished, and that all the tobacco is disposed of exclusively 'by the Tahsildars. The privilege of selling tobacco," he says, '"is put up to auction *every month*, and the person who engages to 'take the greatest quantity of tobacco from the Circar godown 'obtains the license." This is not the plan described by Mr. Sheffield in his letters to the 'Board, and in his orders to his Tahsildars, and the proclamations published throughout 'the province, copies of which are enclosed in his letter of the 30th January. The following 'account of it, which agrees in every respect with his orders and proclamation, is trans- 'cribed from his letter of the 12th March 1827. "The taluq sales to be superintended 'by the Tahsildars, who will be supplied on indent with the tobacco required for their respective

12th, in Cons., 22nd March 1827.
30th Jany., in Cons., 11th Feby.

'districts and draw a commission of Rupees 3 Annas 3 Pies $2\frac{10}{25}$ per cent. upon the quantity 'sold monthly, out of which percentage contingent charges, such as carriage, &c., will be defray-'ed. Individuals to be permitted to purchase tobacco, *bonâ fide* for their own use from the 'general depôts, but not in less quantities than one maund at the depôt price, viz., $8\frac{3}{4}$ Rupees 'per maund. Individuals to be likewise supplied with tobacco from the Taluq depôt *bonâ fide* 'for their own use, but in smaller quantities than one maund, for which they will pay in addition 'to the depôt price, the Tahsildar's commission making together $95\frac{12}{25}$ per maund.

'"A certain number of retail vendors to be appointed for each town and village and a fair 'and adequate profit allowed them of 12 per cent. beyond what they will purchase it for at 'Taluq depôts, so that inclusive of such compensation the utmost price demandable by the 'retail vendors will be restricted to Rupees 202 Annas 4 per candy or 10-1-$9\frac{14}{25}$ per maund, inclu-'sive of the Tahsildar's commission, this profit is unavoidably necessary, for had it been fixed 'at a lower rate, I am convinced that no one would have accepted a license to vend tobacco.

For 1 Rupee	127	Rs.	weight	of	tobacco.
,, 1 New gold fanam	36$\frac{3}{4}$		do.		do.
,, 1 Old do.	31$\frac{1}{4}$		do.		do.
,, 1 Silver do.	25$\frac{1}{2}$		do.		do.
,, 1 Pice	2$\frac{1}{2}$		do.		do.
,, $\frac{1}{2}$ do.	1$\frac{1}{4}$		do.		do.
,, $\frac{1}{4}$ do.	$\frac{5}{8}$		do.		do.

'"The most vigilant control to be exercised over 'the retail vendors by the village and taluq servants, 'in order to prevent them from exacting more than the '*present* regulated retail prices, as noted in the mar-'gin, a list of which they will be required to fix up in the 'respective shops.

'"An inspection to be made at least once a month of their weights and scales.

'"Reports to be transmitted by the taluq servants once a month respecting the price 'exacted by, and the general conduct of the retail vendors, who will be most rigorously prosecuted 'for any breach of Regulation VII of 1811 which they may commit."

1006. 'The Board know not whence Mr. Sullivan derived his information that the privi-'lege of selling tobacco is put up to auction *every month*, but they cannot suppose that it is 'correct when they find that it is inconsistent with Mr. Sheffield's own account of his 'arrangements. Yet implicitly relying on it, Mr. Sullivan observes this "system at once reveals 'the secret of the increased sales which have lately been effected for the difference between the 'price at which the contractor buys, and the price at which he sells is so great as to enable him 'to profit largely, although he should be obliged to destroy one-third of what he purchased." 'In the next para. he says, "if only one half of what is bought is sold again, the bargain is still a 'good one, the rest may be burnt, and burnt it must be, for the contractor's license expires with 'the month.

1007. 'Upon Mr. Sullivan's own data, his conclusion as to the profits of the vendor or 'contractor, as he calls him, is quite erroneous; he can neither destroy a half nor a third or 'what he buys without a loss and a heavy loss. Mr. Sullivan assumes the price to the vendor 'to be Rupees 175-4-9, and the selling price to the consumer Rupees 242 per candy. Now, if the

'vendor engages to take 200 candies, the price at Rs.	175	4	9
'will be	35,099	0	6
'If he sells half or 100 candies at 242 Rs., he will get only	24,200	0	0
'and will incur a loss of Rupees	10,859	6	0
'or if he buys 200 candies for Rupees	35,059	6	0
'and sells 3rds or say 132 candies, he will get only	32,266	0	0
'and will lose	2,793	6	0

1008. 'But the data are also wrong, the price to the vendor being Rupees 180 Q. 40 Rea. and 'to the consumer Rupees 202-1 Qua. only, and Mr. Sheffield declares that he has every reason to 'believe that the consumers generally are supplied at that price, the vendor then buys 200 candies

'for Rupees	36,120	0	0
'and sells it again for	40,450	0	0
'his profit being	4,330	0	0

'This surely is only a reasonable profit, and not such as will enable him to take a greater quanti-'ty of tobacco from the Circar depôt than he can fairly and readily dispose of in the market, 'as supposed by Mr. Sullivan.

1009. 'Mr. Sullivan proceeds to calculate what would have been the result to the revenue 'and to the consumer if the same quantity of tobacco as has been disposed of in Malabar in 'the last year had been sold in Coimbatore to wholesale merchants, assuming this quantity* to be 'candies 2,747; and he concludes that both the revenue would have 'been increased and the consumption price reduced. His conclusion 'here again is wrong, for, by his own shewing, the consumption price would have been Rupees '217 per candy, whereas in fact it was only 202 Rupees. His comparison also with respect to 'the revenue is not correct for to bring down the consumption price to the rate at which tobacco 'is actually sold under the present system, 15 Rupees per candy must be deducted from the 'monopoly price, reducing it to about 160 Rupees, besides he charges the prime cost of the 'tobacco for the monopoly in Malabar at $52\frac{1}{2}$ Rupees, the contract rate, whereas by the intended 'abolition of the contract system, it would undoubtedly be reduced, and would indeed have 'been reduced in the present year, if care had been taken to prevent the old contractors from 'forestalling the market.

*The real quantity was 2,778.

1010. 'The Board have noticed the incorrectness of the [illegible] from which Mr. Sul-'livan deduces that the retail vendors under the present syst[illegible] 'to take from the Cir-'car depôt a greater quantity of tobacco than they can sell, and [illegible]ers that the quantity entered 'in the accounts as sold is not the quantity actually consumed, or th[illegible] supply was forced 'beyond the demand by the interested exertions of the Tahsildars. In support of this inference, he 'further remarks that, so long as the consumption price is kept up to its present level, "it appears 'impossible that 2,700 candies can be legally consumed. The poverty of the people forbids 'the supposition as does the competition produced by smug-'gling." In answer to this remark it is only necessary to re-'peat that Mr. Sullivan is in error as to the consumption 'price, supposing it to be 242 Rupees instead of 202 Rupees. 'Before the new arrangements for conducting the monopoly 'were introduced, the retail price was usually 85 per cent. in 'excess of the depôt price, say Rupees 320 per candy; ap-'plying this rate to the quantity sold in the year before the 'introduction of the new system, it will be seen that the total 'sum required to buy that quantity far exceeds the sum 'required to buy the quantity sold last year at the present con-'sumption price. The only fair conclusion is that the increas-'ed sales were the consequence of an increased demand natu-'rally induced by the comparative cheapness of the article.

From Pl. Collr. of Malabar, 12th March, in Cons., 12th March 1827. Para. 4.

Sold in 1235-36	2184	
Consumption price in do. ...	320	
	43680	
	6552	
	698880	
Deduct as below	561156	
	137724	
Sold in 1236-37	2778	
Consumption price in do. ...	202	
	5,556	
	55560	
	561156	

1011. 'Having thus stated their reason for thinking that the increase of revenue derived 'from the monopoly in Malabar in the year in which the new system has been in operation is 'the result of a real increase of demand, produced naturally by the facility and cheapness 'of the supply, owing to the improved arrangements introduced by Mr. Sheffield and

'the vigilance of his superintendence, the Board proceed to consider the question 'discussed in the letters of the Principal Collectors of Malabar and Coimbatore, dated 'respectively the 30th January and 17th March, namely, whether the existing plan 'of conducting the monopoly of tobacco for the consumption of Malabar, which has 'proved so successful, should be continued, the alternative being the 'plan advocated by Mr. Sullivan of removing the monopoly to Coimba- 'tore and placing it on the same footing as the salt monopoly. This 'plan is nowhere fully developed, but the outline of it, as last modi- 'fied, appears to be as follows. To form an annual contract with the 'ryots for the delivery of a certain quantity of tobacco fit for the Malabar market, at a fixed 'price, the tobacco to be sorted as at present and paid for direct from 'the Government Treasury to be stored in three general depôts in the 'Coimbatore District, and thence issued at an enhanced price to wholesale merchants for export 'to Malabar without further restrictions.

From the Pl. Collr. of Coimbatore, 7th, in Cons., 16th Octr. 1826, Para. 49.
12th, in Cons., 26th July 1827.
17th, in Cons., 27th Mar. 1828.
Para. 13. 17th March 1828.

1012. 'Mr. Sheffield argues in favor of the existing system that it has proved successful in 'practice, "producing a revenue at once extensive and certain," that "it is demonstrated beyond 'a shadow of doubt that it occasions no dissatisfaction in the Province of Malabar, and that the 'augmented sales there, coupled with a liberal price and prompt payment for their tobacco, must 'undoubtedly ensure to the growers in Coimbatore the full enjoyment of all the rights to 'which the Principal Collector considers them entitled." Against the plan of removing the mono- 'poly to Coimbatore, and leaving the supply of Malabar to private merchants, Mr. Sheffield 'observes that it is doubtful whether private traders would be induced to speculate to such an 'extent as would at once ensure an adequate supply for the whole of the province, and that 'unless a sufficient supply could be calculated on with the utmost certainty, considerable clamour 'might be apprehended, [illegible]nquillity of the country disturbed; that at all events it would 'be absolutely necessary to [illegible]he monopoly price very low indeed to encourage traders to 'speculate freely, but that if it were reduced very much, it would not be practicable to raise any- 'thing like the average revenue produced by the monopoly, even before the introductinn of the 'arrangements now in operation; that at any rate it is very questionable whether the consumption 'price would be reduced so as to benefit the people of Malabar; that the abolition of the mono- 'poly in Malabar would give great encouragement to smuggling, as the smuggler would be 'enabled to carry on his illicit traffic with greater facility, none of the local authorities having 'any interest in checking it; that good tobacco is grown in Coorg and Mysore, which, as well as 'tobacco from the French Settlement at Mahé (a depôt for all contraband tobacco that is 'brought by sea from Bengal, Tinnevelly and the Northern Circars) would, if the monopoly be 'transferred to Coimbatore, undoubtedly find its way into Malabar, since the exertions of the 'establishments within the province which excited by their interests are now in a great measure 'effectual in preventing the clandestine importation of tobacco from those places, would be 'relaxed from want of stimulus, in short that everything that is favorable to the monopoly 'under the present system would be detrimental to it under the proposed change.

1013. 'The object of Mr. Sullivan's plan Mr. Sheffield takes to be to relieve the Coimbatore 'ryots from the delay they experienced under the contract system in obtaining payment for 'their tobacco, also to obtain for them fair prices for the same. He observes that he has 'already proposed a modification of his original plan of supplying the monopoly for the purpose 'of securing to them prompt payment, and has provided that the price shall be fixed by the 'Principal Collector of Coimbatore under the sanction of the Board. He now proposes a fur- 'ther modification of his plan to ensure the accomplishment of this object, as also to enable the 'Coimbatore growers to dispose of their tobacco with the same facility as any other species 'of land produce, and to relieve them from any further trouble and responsibility from the

'moment their tobacco is delivered, sorted and classed. By the adoption of this plan with 'the proposed modifications, he says he feels confident that every desirable object will be 'attained affecting the interests of the Government and of the people, both growers and 'consumers.

1014. 'In answer to Mr. Sheffield's argument in favour of the present system from its 'successful operation, Mr. Sullivan, as before observed, suggests a question whether this success 'has not been brought about by artificial means, and endeavours to prove that such is the case, 'but it has already been fully demonstrated that he is mistaken on this point.

1015. 'Mr. Sullivan says, he thinks there is no reason for Mr. Sheffield's apprehensions 'that private merchants will not be found ready at once to engage in 'the new trade of supplying tobacco to Malabar from the 'depôt in Coimbatore, and that there may be a failure in the supplies in consequence. 'He observes that before the introduction of the monopoly, tobacco was as much an article 'of trade as rice. He thinks that the people who then carried it on will immediately embark 'in it, and that there is no more danger of a failure in the supply for want of means 'to carry it on than there is of a failure in the usual supplies of rice. The Board have 'no doubt that means would eventually be found to carry on the trade in tobacco as well 'as the trade in rice, but the question is whether after the trade has so long ceased there will 'not be a temporary difficulty. The capital needed to purchase the tobacco required for the 'annual consumption of Malabar at the monopoly price, without providing for the heavy charges 'which must necessarily attend the trade, is nearly five lacs of Rupees; supposing that the 'whole of this would not be required at once, still very considerable funds would be necessary. 'The capital which was sufficient to carry on the trade before the 'establishment of the monopoly, would be quite inadequate now when 'the prime cost is enhanced by the monopoly sixfold. Mr. Sullivan says the very persons who 'now supply Malabar upon contract are those who formerly traded 'in the article on their own account, and who will resume the traffic 'the moment they may have the option of doing so; but he seems to forget that the same means 'will not suffice; that according to his own calculation for the same quantity of tobacco which 'they have hitherto purchased directly from the ryots for Rupees '82,416, they would have to pay at the Circar depôt Rupees 4,80,763, 'the difference more being Rupees 3,98,346. It appears to the Board very questionable whether 'the necessary capital could at once be diverted from the different channels in which it is at 'present employed and applied to a new branch of trade.

18th March.
Para. 10.
Para. 5.

1016. Mr. Sullivan thinks there can be no necessity for reducing the monopoly price in 'order to encourage the trade, but it seems by his own shewing that 'it would be necessary in order to keep down the consumption price. 'If his calulations be correct as to the allowance necessary to be made 'to the merchants for profits and charges, it would seem that Mr. 'Sheffield has reason for doubting whether the people of Malabar would benefit by the change 'in this respect.

Para. 3.
See Para. 8 of these Proceedings.
Para. 52. Letter 18th March.

1017. 'Mr. Sullivan says it is a part of his plan to adjust the cultivation by the demand. 'If he means to restrict the cultivation as would appear from this, it 'is not manifest how his plan can benefit the Coimbatore ryots. At 'present the cultivation is free as far as the authority of Government is concerned, that is, there 'is no direct restriction on it, is limited only by the means which the ryots have of disposing of 'their produce, confined as these are by the monopoly. In a subse- 'quent para. Mr. Sullivan observes that the present system of admin- 'istering the monopoly is injurious to the agriculture and revenue of Coimbatore. The facts

Para. 4.
Para. 16.

'he adduces to prove this point, in this and other places in which he has enlarged upon 'the subject, bear against the monopoly itself, rather than the particular system under which it 'is administered. But the question is not now whether the monopoly shall be continued, but 'how it shall be administered; whether under the present system or the plan proposed by Mr. 'Sullivan, while he objects to the former as injurious to the agriculture of Coimbatore, he ought 'to have shown how the latter would be less so, the Board see no difference between them in 'this respect.

1018. 'With respect to smuggling, Mr. Sullivan observes that the authorities in Coimba- 'tore will, with the same interest as those in Malabar, have double 'the means of preventing it, "because having returns of every bundle 'of produce, and the whole being contracted for by Government if any should not be forth- 'coming, an account must be given of its disposal. Besides this, he adds, it is in the transit 'from the open country to the jungle, that is from the villages in which the tobacco is grown, 'to the Malabar frontier, that smuggling can be detected; when once the smugglers 'have reached the jungle, the chances of their escape are as 100 to 1." It is manifest 'that the chances of escape would be greatly increased by the abolition of the monopoly 'in Malabar, since then it would be free to every one who could by any means introduce 'tobacco into the province to settle it openly without question, once having passed the 'frontier, and within the limits of a choukey the smuggler would have no need to proceed 'clandestinely any longer, he might offer his stock for sale in the 'first village without being obliged to say how he came by it. 'If with all the power which the Principal Collector of Coimbatore 'says he possesses to prevent smuggling, and while all the authorities in Malabar are interested 'in checking it, and while not a leaf can be openly sold in that 'province without a license, no less than 1,000* candies, as he states, 'are smuggled annually; what will be the case when all the checks in 'Malabar are removed, and there is no restriction on the retail sales?

Para. 4.

Section 16, Clause 11, Regulation I of 1812.

Para. 5.

* From the Pl. Collr. of Coimbatore 17th, in Cons., 27th March 1827.

1019. 'It is not clear what Mr. Sullivan means when he speaks of the whole produce being 'contracted for by Government, for in his letter dated the 12th 'July 1827, he said, "I cheerfully resign that part of the old system 'which pledged Government to take the whole produce. An internal 'monopoly then existed under which not only the sorts fit for Malabar were taken, but the sorts 'required for the consumption of the province and for export elsewhere. The renewal of this 'monopoly is of course not contemplated." If he does not contemplate the establishment of a 'general monopoly, internal as well as external, it does not appear why an account should be 'rendered to the Collector of the disposal of every bundle of the produce.

Para. 6.

In Cons., 26th July 1827.

1020. 'But Mr. Sullivan trusts for the prevention of smuggling to the expected effect 'of the transfer in rendering the supplies of tobacco more certain, 'cheaper and better than they now are, that this effect will be pro- 'duced seems however very problematical.

Para. 12.

1021. 'Having noticed the chief points in Mr. Sullivan's answers to the rejections opposed 'to his scheme by Mr. Sheffield, the Board proceed to notice cursorily the objections urged 'by him to the existing system; the first and principal objection relates 'to the interest the Tahsildars have in promoting the sales from the 'commission allowed to them. Mr. Sullivan thinks they will be apt to force the sales by all means. 'It has been shewn that this cannot be done by obliging the retail vendors to take more than 'they can readily sell, and the Board think that under the vigilant superintendence which

Para. 8.

'prevails in Malabar, it cannot be done, as supposed by Mr. Sullivan, by making the purchase 'of so much tobacco, the condition of all bargains, or by paying in tobacco for work done 'by the Circar. "The salary which properly belongs to their office is not (as Mr. Sullivan 'supposes) dependant upon the quantity of tobacco they sell." The commission allowed to 'the Tahsildars is an addition to their salary as a remuneration for 'their additional trouble in managing the monopoly, Mr. Sullivan 'himself sees no objection to allowing the Tahsildars a commission on the tobacco sales as 'on the sayer and salt. His objection therefore arises from a misconception of the 'case. The Tahsildars in Malabar in fact get a standard commission on a standard revenue 'more if they sell more than the standard, less if they sell less. This is the principle on which 'the Collector's commission on sayer and salt, &c., is regulated, and appears to be that to which 'Mr. Sullivan refers as unobjectionable. But the allowance to the Tahsildars of a commission 'on the sales, the Board apprehend, is not an essential and indispensable part of the system; and 'to remove this ground of exception they think it better that the practice should be discontinu- 'ed and that the Principal Collector should suggest some other mode of remuneration.

Para. 8.

1022. 'Mr. Sullivan further objects that the monopoly is at present moved by an un- 'necessarily expensive and complicated machinery; that the supplies 'are often bad and uncertain; that the Government has too much to 'do in the actual trade; that the Collector of Malabar has no means of knowing whether the 'growers are well or ill paid; and lastly, that there is a collision of authority between the Col- 'lectors of Malabar and Coimbatore, which can only be avoided by placing the concern under 'the Collector of Coimbatore.

Paras. 18 and 19.

1023. 'He also objects to the modified plan proposed by Mr. Sheffield for supplying the 'monopoly in future if it should be kept on its present footing. The 'Board conceive that some of these objections apply equally to his 'own system. For instance, it is a part of his plan that the tobacco 'shall be sorted as at present, for what purpose if not for the purpose 'of rejecting what is not fit for the Malabar market? It is admitted by every person conver- 'sant with the subject that not all the tobacco grown in Coimbatore is generally saleable in 'Malabar. The Board therefore agree with Mr. Sheffield that sorting with a view to selection 'and rejection, is indispensable under any system. If it be an evil it cannot be remedied, 'whether the seal of the monopoly be in Coimbatore or Malabar. Mr. Sullivan not having 'explained the details of his plan, it is impossible to say whether they are not open to the 'objections which he has brought against those devised by Mr. Sheffield, or to other 'objections of equal force. It would appear that nearly the same system must be 'followed in receiving the tobacco from the growers; whether the monopoly be fixed in 'Coimbatore or Malabar the difference is only in the ulterior arrangements; in either case 'the tobacco will be stored in the first instance in Coimbatore, and it must probably be 'brought to the depôts in the same or nearly the same manner.

Paras. 21 to 27.

7th October 1826. Para 49.

1024. 'But the questions as to the best mode of administering the monopoly and the 'best mode of supplying it are distinct and ought to be treated separately. On the first, if 'both the schemes which have been now considered were merely speculative, or if Mr. Shef- 'field's had proved less successful than it has, the Board might be disposed to prefer Mr. 'Sullivan's, as the simplest, the least likely to suffer through collision of authority, and the 'least dependent on a vigilant superintendence for its success, but considering how long the 'consumption of Malabar has been supplied by the local monopoly; that Mr. Sheffield's plan 'of administering it has been in actual operation for a twelve month, has produced a great 'increase of revenue; and if his assurance is entitled to more weight than the surmise which 'Mr. Sullivan opposes to it, as has given great satisfaction to the people, they think it would

not be wise, while it continues to work so well, to abandon it in favor of a plan which has not been tried, and which, as well as they can judge, does not promise better results to the interests of the Government, the grower and the consumer. It is resolved therefore to recommend to Government to sanction the continuance of the existing system with the modification proposed in para. 20 at least for another year, in order to give it a fair trial, with the view of proving whether 'the success which has already attended it has been fictitious or genuine, and whether it is likely 'to be permanent.

1025. 'It is to be observed that this system has not hitherto had a fair trial. It was a 'part of Mr. Sheffield's plan to abolish the contract system of supplying the monopoly. 'His arrangements for this purpose after some discussion were sanctioned by Government,

In Cons., 20th Aug. 1827.

'under, date the 14th August 1827, and ordered to be put in opera- 'tion and tried for one year. Before, however, instructions could be 'issued for carrying the orders of Government into effect, it was reported that the intended 'measures had been rendered impracticable by the former contrac- 'tors having forestalled the produce of the season. Mr. Sheffield 'was therefore obliged to renew the contract at a disadvantage. 'The Board think it desirable, if the monopoly be continued in 'Malabar, that the plan of supplying it proposed by Mr. Sheffield with 'the modifications suggested in his letter of the 30th January, should

To Govt., 16th Aug. From the Principal Collr. of Malabar, 6th, in Cons., 12th Nov. 1827.

In Cons., 11th Feby. 1828.

'be also authorized as an experiment for one year. The Board observe that Mr. Sullivan pronounces 'the plan to be impracticable, but they do not think he has proved this, or made good his objec- 'tions to it in other respects. In their judgment it is decidedly preferable to the contract system, 'of which Mr. Sullivan has so loudly complained at other times, and they consider it calculated 'to prevent the evils by which the ryots were oppressed under that system. They think that 'with the cordial support and assistance of the Principal Collector of Coimbatore it cannot fail 'of success, and if successful it will ensure to the ryots the advantages of near and ready market 'for their produce, a liberal price and prompt payment—advantages of the highest importance to 'them, and which will not be enjoyed in an equal degree by any other class of cultivators.

1026. One part of Mr. Sheffield's plan it is proper to notice particularly, namely, the aboli- 'tion of the present establishment maintained in Coimbatore at an expense of Rupees 1,032 per

Statement No. 1 in letter from Pl. Collr. of Malabar, 30th Janv. 1828, in Cons., 11th Feby. 1828.

'mensem, nominally to prevent smuggling and charged against the 'monopoly, while the cultivation and sale of tobacco is free in 'Coimbatore; the Board agree with Mr. Sheffield that such an establish- 'ment must be useless for the object intended, and its utility seems 'to be sufficiently proved by the fact that in Fusly 1236 the whole quantity of smuggled tobacco 'seized in Coimbatore was no more than 8 candies 13 ms. 11¼ p. as shewn by the Principal 'Collector's return for that year.

1027. 'Mr. Sullivan insists very much on the opinion expressed by Government in favor

In Cons., 20th June 1827.

'of his plan in Mr. Chamier's letter, dated the 22nd June 1827, but 'the Board apprehend that it was not intended to be considered as 'conclusive but as speculative, and that as a trial of Mr. Sheffield's plan for one year was 'authorized in the same communication, it was the purpose of Government to suspend its judg- 'ment until the result of the trial should be known.

1028. In a letter from the Secretary to Government, under date the 6th June 1828, it was

From the Secy. to Govt., in Cons., 12th June 1828.

intimated to us that the system of administering the monopoly during the past year appeared to have been attended with a bene- ficial result as regarded the revenue, and as it was deemed of import-

ance that it should be ascertained whether its success had been fictitious or genuine, and whether it was likely to be permanent, the Right Honorable the Governor in Council was pleased to resolve, agreeably to our recommendation, that the existing arrangements, with the modifications proposed in the 20th paragraph of our proceedings, should be continued for another year, and that Mr. Sheffield's plan of supplying the monopoly with the modifications suggested in his letter of the 30th January 1828 should be tried as an experiment during the same period.

Vide Para. 1021 of this Report. In Cons., 11th Feby. 1828.

1029. We were told that the Right Honorable the Governor in Council would not object to the abolition of the establishment referred to in the 25th para. of our proceedings, if on further consideration of Mr. Sullivan's state- ment that it was not kept up merely to prevent smuggling, "but to 'prevent the outrages which smugglers frequently commit, burning villages, &c. &c. "should be satisfied of the expediency of discontinuing it."

Vide Para. 1026 of this Report.

1030. As it was the object of the two Collectors, of the Board, and of the Government to ascertain what was the best system of supplying and administering the Tobacco Monopoly in Malabar, or rather, of securing and improving the revenue derived from tobacco without incon- venience or hardship to the growers or consumers, and as it was of importance that the subject should undergo the fullest discussion before a permanent arrangement should be made, the Right Honorable the Governor in Council desired that we would furnish the Principal Collector of Coimbatore with a copy of our proceedings, as now laid before Government, in order that he might have an opportunity of offering such observations on the several points therein noticed as he might consider necessary, we were further told to direct the Principal Collector of Malabar, to furnish the Principal Collector of Coimbatore with any information that he might desire to receive on any subject connected with the supply or internal management of the monopoly.

26th, in Cons., 26th June 1828.

1031. Copy of the foregoing letter was communicated to the Principal Collectors of Coimbatore and Malabar respectively.

Vide Para. 1029 of this Report. Vide Para. 1026 of this Report. To the Chief Secy. to Govt., in Cons., 22nd Sept. 1828. To the Pl. Collr. 26th, in Cons., 26th June 1828. From do. 22nd, in Cons., 31st July.

1032. With reference to the 3rd para. of Mr. Secretary Chamier's letter of the 6th June 1828, respecting the proposed abolition of the establishment in Coimbatore, mentioned in the 25th para. of the pro- ceedings of the Board of Revenue, under date the 15th May, we sub- mitted on 22nd September for the information of the Right Honorable the Governor in Council copies of the correspondence noted in the margin.

1033. It would be observed, we said, that the Principal Collector was of opinion that the Malabar Tobacco monopoly should be relieved from every part of the charge for the establish- ment in question, but that the peons must still be kept up at all events for elephant hunting.

1034. We stated that by the Statement No. I enclosed in the Principal Collector's letter, it appeared only eight charges had been made of outrages committed by tobacco smugglers from 1825 to 1828 inclusive, of which five were in 1825; that it did not appear that the offenders were convicted in any of the eight cases.

1035. And that it appeared by the Statement No. 3 that no seizure of smuggled tobacco was made by the peons in 1827 and only one seizure in 1826.

1036. In acknowledging the receipt of our Secretary's letter, dated the 22nd September, the

From the Secy. to Govt, in Cons., 29th Sept. 1828.

Secretary to Government on 26th of that month acquainted us that the Right Honorable the Governor in Council approved the proposi- tions of the Principal Collector of Coimbatore that the tobacco

monopoly in Malabar should be relieved from all charge on account of the establishment maintained in the former district, at a monthly expense of Rupees 1,032 nominally for the purpose of preventing smuggling, and that the establishment be still kept up for the purpose of hunting elephants.

1037. Copy of the foregoing letter was communicated to the Principal Collector on the 29th September.

Relative to certain points connected with the Duty leviable in Malabar and Canara on Pepper, Sandalwood and Cardamums.

To the Chief Secy. to Govt., in Dy. Cons., 4th Aug. 1828.
Proceedings, in Cons., 28th July 1828.
From the Chief Secy. to Govt., 30th May, in Cons., 5th June 1826.
To the Principal Collr. of Malabar, 6th, in Cons., 6th July ,,
From the Chief Secy. to Govt., 8th, in Cons., 14th Sept. ,,
To the Pl. Collrs. of Malabar and Canara, 25th, in Dy. Cons., 28th Sept. ,,
From the Chief Secy. to Govt. 24th, in Cons., 30th October ,,
To the Pl. Collr. of Malabar, 13th, in Dy. Cons., 16th Nov. ,,
From do do 21st and 23rd, in Cons., 29th Jany. and 1st Feby. 1827.
From the Pl. Collr. of Canara, 12th Dec., in Cons., 31st Jany. 1828.
To the Pl. Collr. of Canara, 12th, in Cons., 12th May ,,
From do do do 23rd May, in Cons., 2nd June ,,
From the Pl. Collr. of Malabar 11th, in Cons., 21st July 1828.

1038. On the 31st July we submitted to the Right Honorable the Governor in Council the following extract from our proceedings, under date the 28th of that month, relative to points connected with the duty leviable in Malabar and Canara on pepper, sandalwood and cardamums, as detailed in the correspondence noted in the margin.

1039. 'Under date the 30th May 1826 Government transmitted to the Board copy of a 'letter from Mr. F. C. Brown, with directions to report the facts connected with the duty on 'pepper of which Mr. Brown complained, and to state their sentiments as to the expediency of 'making any alteration in that respect. Copy of a further representa- 'tion from Mr. F. C. Brown, respecting the rate of duty levied on 'exports to foreign European settlements and on foreign European vessels, was received in a 'letter from the Secretary to Government, dated 24th October 1826.

In Cons., 30th Octr. 1826.

1040. 'A subsequent letter from Government, under date the 8th September 1826, referred 'for the Board's consideration and report, copy of a letter from the Bombay Government, and of 'it's enclosure, relative to the duty on pepper and cardamums, and to the adjustment at Bombay 'of drawback on Malabar pepper exported from that Presidency.'

1041. 'The complaints made by Mr. Brown may be reduced to the following heads:—

1*st*. 'That the Tariff valuation applied to certain pepper exported by him was too high.

2*nd*. 'That the rate of duty levied on pepper exported on foreign European vessels and 'to foreign European settlements is too high.

3*rd*. 'That the notification of the 1st August 1822, by the Collector of Sea Customs in Malabar under which it was levied, was not made known to him.

4*th*. 'That the notification was issued apparently on the Collector's own authority, and in 'contrariety to the rules on the same subject passed by Government on the 1st May 1820.

1042. 'Mr. Brown's first complaint is that on exporting a quantity of pepper to the French 'settlement of Mahé, he was charged 18 per cent. on a valuation of Rupees 85 per candy, whilst the 'real value, at the market price of the day, was only Rupees 62-1-25, making the actual amount 'of duty upwards of 25 per cent.

1043. 'The pepper exported by Mr. Brown may have cost him only Rupees 62-1-25 per 'candy, but it does not appear for what price he disposed of it at Mahé. Even supposing, 'however, that he sold it for a sum which only secured him from loss, this one transaction cannot 'by itself be taken as proof of the state of the market, especially as he says that he entered into

'it "in order to put an end to all cavil and assertion, any idea of gain being out of the question." 'On the contrary, as opposed to this, the Principal Collector of Malabar has obtained information 'on which he can depend; that at the very period when this transaction of Mr. Brown took 'place, a like quantity of pepper was exported by another merchant of Tellicherry by sea into 'Mahé, and was there purchased by Captain Lartigue of the French ship *Saphie*, (to whom Mr. 'Brown disposed of his pepper) at the rate of Rupees 80½ per candy of 560 lbs., inclusive of 'duties and all charges; which latter, amounting to 16½ Rupees per candy, being deducted, left 'Rupees 80 as the net wholesale price per candy.

1044. 'That the Tariff rate of Rupees 85 per candy of 560 lbs. reduced in 1824 from 'Rupees 115, was not excessive, as an average may be inferred from the circumstance of its having 'been fixed at the solicitation of the merchants themselves, who, the Principal Collector states, 'being consulted on the subject, declared the same to be a fair average to assume as a wholesale 'price, and during the season in which Mr. Brown's transaction took place, no complaint had been 'made to the Principal Collector regarding the present Tariff valuation.

1045. 'That up to the date of his report on this subject the Tariff rate had not proved 'injurious to trade; the Principal Collector adduces as a further proof the 'increased exports of pepper, during 'the preceding part of that season over 'the quantity exported during the corresponding periods of the two seasons 'immediately preceding it.

—	From 1st September 1824 to 15th January 1825.	From 1st September 1825 to 15th January 1826.	From 1st September 1826 to 15th January 1827.
	Cs. mds. lbs.	Cs. mds. lbs.	Cs. mds. lbs.
Quantity exported ...	2,772 12 4	3,625 10 6	3,858 12 1

1046. 'The second head of Mr. Brown's complaint is one deserving of attention. The 'Board have not had an opportunity of examining the Convention of Commerce concluded be- 'tween Great Britain and France, but if the information obtained by the Principal Collector of 'Malabar and by Mr. Brown be correct, that the French have prohibited the import of colonial 'produce into France in any vessel whatsoever from any port in Europe subject to the United 'Kingdom, the demand for the pepper of Malabar, which for the last year has been dull, may 'continue so, unless some encouragement be held out to the French, who are the chief consumers 'of it, to export it in preference to that which they now obtain from Travancore, Penang, and 'other places.

1047. 'In order to afford greater inducements to French traders to resort to Malabar, the 'Principal Collector strongly recommends that in every respect as far as relates to that district, 'foreign European merchants may be placed precisely on the same footing with British merchants, 'with the exception of the drawback allowed on exportation to England, which modification of 'the rules now in force would, he feels confident, enable Malabar pepper to force itself into com- 'petition with the produce of foreign states, which is of inferior quality; the demand for Malabar 'cardamums, sandalwood, and cinnamon would also, he adds, be greatly improved by this 'modification of the export duties.

1048. 'At present it would seem that the French export much more Travancore than 'Malabar pepper, but it is probable that the removal of the distinc- 'tion which now exists between Foreign and British merchants would 'greatly benefit Malabar; and the Board, therefore, recommend, 'unless the measure should be deemed objectionable on grounds of 'general policy, that Government grant authority for the abolition of 'the additional sea duty of 3 per cent. now levied on exports on foreign 'bottoms and to foreign settlements from Malabar. If this alteration

Exported by the French from Travancore from May 1823 to May 1826.	Candies of lbs. 500.	3,672.
From Mahé, Cannanore and Tellicherry, during the same period.	Candies	1326.

'should not answer the expected end of inducing the French to export more of the Malabar 'pepper than they have hitherto done, the loss will not be considerable; but if, as is very pro- 'bable, it should lead to a great increase in their demand for it, the gain would far exceed the 'possible loss.

1049. 'The Principal Collector in para. 18 of his letter, under date the 21st Jannary 1827, 'recommends a modification of the double duty now leviable on 'pepper, cinnamon, cardamums and sandalwood passing by land into 'Mahé. The Board do not think it necessary to enter upon the consi- 'deration of this point, the Principal Collector having under date the 11th Instant reported "that 'it is extremely probable that an arrangement will take place before long whereby the entire 'management and right of collecting duties and customs on all imports and exports at Mahé, as 'well by sea as land, will be transferred to the British Government." In this event a con- 'siderable saving will be effected by the reduction of much of the expensive establishment now 'stationed round Mahé for the prevention of smuggling, and by its becoming unnecessary to con- 'tinue a separate Land Custom Establishment.

In Cons., 29th Jany.

In Cons., 21st Jany. 1828.

1050. 'The Principal Collector of Canara was requested to submit his opinion as to its 'being advisable that the above proposed modification of the duties 'on the foreign trade of Malabar should be extended to his district. 'From his reply it appears that hitherto there has been no direct 'exportation from Canara to England of articles liable to a particular 'duty, and he does not apprehend the province is likely in any way to be materially affected 'by the proposed change of duties, but if the measure be adopted with respect to Malabar, he 'is of opinion that it should also have effect in Canara: in this opinion the Board coincide with 'the Principal Collector.

To the Pl. Colr., 12th, in Cons., 12th May 1828.
From Pl. Colr., 23rd May, in Cons., 2nd June 1828.

1051. 'With respect to the third head of complaint, viz., that the modifications, agreeably 'to which the additional duty of 3 per cent. was levied on exports to foreign settlements or 'on foreign bottoms was not made known to Mr. Brown, Mr. Sheffield reports, that after it 'was duly promulgated in July 1822 at all the ports in his district, copies in English and Malay- 'alum were duly affixed at the Sea Custom Houses for general information, besides other means 'having been adopted for the purpose of giving it publicity. Under these circumstances, 'although it may appear singular that Mr. Brown, a merchant resident on the spot, having an 'interest in the modification, and the same means as others of becoming acquainted with its 'purport, should, as he states, have received his first information respecting it from a French 'traveller, no blame appears to attach on that account to the public authorities.

1052. 'With respect to the fourth head of complaint, it is sufficient to observe that the 'notification to which Mr. Brown objects, as emanating from the Collector of Sea Customs, was 'issued under the authority conveyed in the letter from the Secretary to Government, under date 'the 14th June 1822, a fact of which if Mr. Brown was ignorant, he might have informed himself 'by a reference to the Collector.

1053. 'The points of reference from the Bombay Government are—1*st.*, a proposed arrange- 'ment for the payment at Bombay of drawback on Malabar produce exported thence to the 'United Kingdom, and 2*ndly*, a question as to how far it might be advisable to equalize the 'duties leviable at Bombay on the spices of Malabar and Travancore, by removing the protection 'now afforded to the produce of the former province.

1054. 'With regard to this proposition of the Bombay Government to adjust the payment 'of any drawbacks on Malabar produce at Bombay, debiting the Government of Fort. St. George 'with the amount, the Board are of opinion that this mode of payment would in many cases afford 'great convenience to merchants, and they recommend that on the export from Bombay of goods

'the produce of either Malabar or Canara, the merchants entitled to drawback may be allowed 'the option of receiving it either at Bombay or in the province from which the articles were 'brought thither. In some cases the latter might be preferred, as in the case of merchants 'having to make remittances to Malabar or Canara.

1055. 'When drawback on the produce of either of the above districts is paid at Bombay, 'it will be necessary that the Collectors be made acquainted with such payments. The Board 'therefore recommend that to prevent any loss to Government from fraud or forgery of the 'certificates on which drawback is paid, or to check imposition of this kind as soon as possible, 'a return of every payment on account of drawback be immediately forwarded to Malabar and 'Canara by the office at Bombay from which the order for payment may be granted; the form of 'such return to be that proposed by the Principal Collector of Canara 'in para. 9 of his letter under date the 12th December 1827, and to be 'accompanied by the original Custom certificates furnished at any of the ports in Malabar or 'Canara as proposed in para. 6 of the letter from the Principal 'Collector of Malabar, under deat 23rd January 1827.

In Cons., 31st Jany. 1828.

In Cons., 1st Feby. 1827.

1056. 'Messrs. Prinsep and Co. state in the extract from their letter to the Bombay 'Government, enclosed in Mr. Hill's letter of the 8th September 1826, 'that they had drawback claims unsettled for duties paid a year before 'at Tellicherry. They do not explain in what quarter the delay orginated. The goods may have 'remained in store at Bombay many months before they were re-exported to the United Kingdom 'or after their re-exportation, delay may have occurred in obtaining drawback certificates at the 'Bombay Custom House, and in presenting them for payment in Malabar, or these causes com- 'bined may have retarded the recovery of the drawback. The Board do not see any reason why 'the drawback certificates should not be discharged by the Principal Collectors in Malabar and 'Canara in a few days after they are presented, nor are they aware that any unreasonable delay 'has in fact occurred in this way. The complaint of Messrs. Prinsep and Co. on this point will, 'however, be brought to the notice of those officers, with directions, if there should have 'been any just ground for it to obviate it in future.

In Cons., 14th Sept. 1826.

1057. 'The second question connected with the trade of Bombay with Malabar is the 'policy of the protection afforded at the Presidency to the spices of Malabar over those of Travan- 'core. The Principal Collector of Malabar is of opinion that the equalization of the duties 'leviable at Bombay on the spices of his district and those of Travancore would, by enabling the 'State to establish a depôt there, prove injurious to the trade of Malabar by the attempts which 'would be made to undersell its produce, and the Board do not see the expediency of affording 'facilities to the trade of Travancore in spices which our own provinces supply in abundance and 'of a good quality.

1058. 'The high duty levied on pepper in Malabar, and the advantages of purchasing that 'spice from the Travancore State, are subjects referred to both in Mr. Brown's letter to the 'Government of Fort St. George, and in that from Messrs. Prinsep and Co. to the Bombay 'Government.

1059. 'The Principal Collectors of Malabar and Canara have, in their communications now 'under consideration, entered fully upon the reasons which exist for duty now levied upon spices 'in their respective provinces. Mr. Babington remarks: "Pepper and cardamums in Canara 'have always been highly assessed to the Customs; this has proceeded partly from their being 'articles of luxury not produced in many other countries, but principally because they were not 'liable to any land assessment in the first instance, owing to the latter being the spontaneous 'production of the jungles, and the difficulty of ascertaining the probable produce of the

'pepper vines. Instead of a land assessment, and of Land Customs, these articles have paid 'what has been called a "Hallut," or particular duty (literally estimated) exclusive of the 'usual export or sea duty, from a period long antecedent to the Company's dominion of the 'province." In another place he observes: "On other articles of export the Government 'have derived an advantage by the revenue assessment on the land that has produced them, 'which is not affected by drawback on exportation to Great Britian. On these, the whole 'assessment of every kind is repaid on exporation beyond 2½ per cent. on the tariff price.

1060. 'The duty levied upon pepper and cardamums agreeably to the Tariff being the 'present limit of the Government demand upon them, the Board do not consider it at all necess-'ary to reduce the amount of the demand on those spices now made on their exportation from 'Malabar and Canara on British vessels or to British settlements, the drawback of all beyond '2½ per cent. on them when exported to the United Kingdom is sufficient to ensure their being 'carried thither, and in other cases the demand cannot be considered high, no tax being levied 'on these spices on account of Government under any other head of Revenue. The Board have 'already recommended the assimilation of the tariff rate on exports on Foreign and on British 'vessels and to Foreign and to British settlements.

1061. 'The Principal Collector of Malabar has requested a general authority to reduce 'the Tariff valuation of pepper on all occasions where the measure may appear to be absolutely 'necessary for the relief of the merchants, reporting the reasons for such reduction. The Board 'do not consider this latitude to be necessary, but whenever the valuation of this or any other 'article may exceed the average wholesale price to such an extent as to affect the trade, and to 'call for immediate reduction, the Principal Collector should solicit sanction for such modifica-'tion as may be proper.'

1062. In a letter from the Secretary to Government, under date the 22nd August 1828, we were informed in reply to the foregoing that the Right Honorable the Governor in Council considered the explanations which had been afforded with reference to Mr. Brown's complaint regarding the Tariff valuation of pepper in Malabar to be satisfactory.

From the Secy. to Govt., in Cons., 25th Aug. 1828.

1063. We were informed that agreeably to the recommendation of the Principal Collector of Malabar, concurred in by us, the Right Honorable the Governor in Council had resolved to place foreign European traders resorting to that province on the same footing with British merchant in respect of duties with the exception of the drawback allowed on exportation to England. It is also deemed proper that this measure should extend to the adjacent province of Canara, conformably to our opinion, and that of the Principal Collector of that province. We were therefore directed to issue the necessary instructions in order that the demand of the additional duty of three per cent. then levied upon export on foreign bottoms and to foreign settlements might be discontinued in both provinces.

1064. We were told that that the explanation contained in the 14th para. of our proceedings respecting Mr. Brown's complaint, that the order for levying the additional duty of three per cent. was not made known to him, was considered satisfactory, as was also the answer in the next following paragraph to his representation that the public notification on the subject was issued apparently on the Collector's own authority and in contrariety to the rules passed by Government on the 1st of May 1820.

Vide 1051 of this Report.

In Sea Customs, Dy. Cons., 10th April 1820.

1065. That a copy of the 16th and seven next following paragraphs of our proceedings would be transmitted to the Government of Bombay; and it would be intimated to that Government that the Right Honorable the Governor in Council concurred in our opinions therein stated, and that orders

Vide Paras. 1053, &c., of this Report.

had been issued for placing exports on foreign vessels and to foreign settlements, on the same footing in respect of duties as exports on British vessels and to British settlements; exports to the United Kingdom being alone on a more favorable footing inasmuch as they are entitled to drawback of all excess of duty levied on them beyond 2½ per cent.

1066. That the Right Honorable the Governor in Council entirely concurred in our opinion against granting to the Principal Collector of Malabar the discretionary authority he had requested to reduce occasionally the tariff valuation of pepper.

Vide 1063 & 1065 paras. of this Report.
In Cons., 25th Aug. 1828.

1067. Copy of the foregoing letter was transmitted to the Principal Collector of Malabar, and an extract paras. 3 and 5 was communicated to the Principal Collector of Canara on the 25th August.

From the Secy. to Govt., in Cons., 17th Nov. 1828.

1068. With reference to a communication from the Government of Bombay, we were desired by Government, in letter dated 14th November, to furnish a copy of any advertisement or other public notification which had been issued in carrying into effect the orders conveyed us by the Chief Secretary's letter of the 22nd of August last, No. 590, relative to the discontinuance of the additional duty of three per cent. which was levied in Malabar and Canara, upon exports on foreign bottoms and to foreign settlements.

To the Chief Secy. to Govt., in Cons., 1st Dec. 1828.

From Malabar, 24th Novr., in Cons., 1st Decr. 1828.

From Canara, 24th Novr., in Cons., 1st do.

1069. In reply to the above, under date 1st December, we submitted for the information of the Right Honorable the Governor in Council two letters from the Principal Collectors of Malabar and Canara, forwarding copies of the notifications which were published by them relative to the discontinuance of the additional duty of three per cent. upon export on foreign bottoms and to foreign settlements.

Relative to a complaint by the Cochin Circar of the high Valuation of Timber at Ponany.

From the Chief Secy. to Govt., in Cons., 10th May 1827.

1070. On the 1st May 1827 the Government transmitted to us a copy of a letter from the Resident at Travancore, with copies of its enclosures, and requested us to ascertain whether the Tariff valuation of timber at Ponany, complained of by the Cochin Circar, had been determined, as it ought to be, according to a moderate wholesale selling price. If not, it was observed that the account with the Cochin Circar should be adjusted upon that principle, and the tariff valuation should be corrected.

To the Chief Secy. to Govt., in Cons., 31st May 1827.

16th, in Cons., 24th May 1827.

In Sea Custom, Cons., 2nd Feb., 1824.

1071. In reply to the above we transmitted (31st May 1827) for the information of Government a report which had been furnished by the Principal Collector of Malabar, from which it appeared that the valuation of teak timber, alluded to in the communication of the Resident had been fixed by the late Conservator of Forests prior to the abolition of the monopoly, and had continued in force till December 1825, when, in consequence of the enhanced value of this article, the average of the current selling prices was taken as the standard and the valuation raised, to 14 Rupees per candy, according to which rate duty was levied on the timber in question. This modification, we observed, was adopted in conformity with our instructions of the 2nd February 1824, by which in consideration of the imperfect state of the Sea Custom tariff of that district authority was given to the Principal Collector in cases where the Tariff valuation was found to be injuriously high or excessively low, to substitute the average of the current selling price of the article until a revised tariff then under preparation received the sanction of Government.

1072. Under the explanation afforded by the Principal Collector, and with reference to the value fixed upon the different descriptions of teak timber by the tariff which had since been authorized by Government, we considered the valuation objected to, to have been just and proper.

1st sort... Rs. 14 per candy.
2nd do ... „ 12 do.
3rd do ... „ 10 do.

1073. In acknowledging the receipt of the above, the Government observed that from the circumstances stated by the Principal Collector of Malabar, viz., that the tariff rate of timber had been fixed by the Conservator of Forests (under whose management the price of timber notoriously was much enhanced) at 9 Rupees per candy, and that it continued at that rate till December 1825, when agreeably to the average price on the sea coast, it was raised at once to 14 Rupees per candy; the latter rate seemed likely to have much exceeded that moderate wholesale prices by which a tariff should be regulated and to have excited dissatisfaction. With reference particularly to the mistake which occurred before in levying the full duty on Cochin timber, after an agreement that it should be exempted from inland duty, the Governor in Council expressed his apprehension that the enhanced tariff valuation might give umbrage to that Circar, as being contrived for the purpose of still keeping up the rate of duty contrary to agreement. Under these circumstances the Governor in Council desired that the difference of duty between the two rates of valuation of the timber should be refunded. The Government did not consider that there was the same ground of remission in favor of private merchants, but trusted that the tariff rate had then been fixed with their own concurrence, according to a moderate wholesale price.

From the Chief Secy. to Govt. 12th, in Cons., 14th June 1827.

1074. On the 30th November 1827 the Governor in Council transmitted to us a copy of a letter from the Resident at Travancore, and desired that if any delay was likely to occur in ascertaining whether the tariff rate did not exceed a moderate wholesale price, the duty on the timber of the Rajah of Cochin should in the meantime be levied at the former rate of 9 Rupees per candy.

From the Chief Secy. to Govt., in Cons., 6th Dec. 1827.

1075. On the 3rd January 1828, in acknowledging the receipt of the above letter of the 30th November and with reference to the Chief Secretary's letter of the 12th June 1827, we submitted for the information of the Right Honorable the Governor in Council a letter from the Principal Collector of Malabar enclosing a report from the Sub-Collector respecting the price of teak timber at the ports where the chief trade in that article is carried on in the province of Malabar.

To the Chief Secy. to Govt., in Cons., 3rd Jany. 1828.

19th, in Cons., 31st Dec. 1827.

1st sort... Rs. 14 per candy.
2nd do ... „ 12 do.
3rd do ... „ 10 do.

1076. We observed that the Principal Collector and Sub-Collector concurred in opinion that the tariff valuation of the different sorts of teak timber was fair and moderate with reference to the prevailing wholesale prices.

1077. We requested the instructions of Government whether for the future duty should be charged on the exportation by sea of timber belonging to the Cochin Circar at the tariff valuation. For the present we said the Principal Collector was directed to levy duty on such timber at the former rate of 9 Rupees per candy.

1078. In reply to the above (15th January) it was observed that from the information afforded in the letter from the Sub-Collector of Malabar of the 14th December 1827, it appeared that the tariff valuation of timber was above the wholesale prices at two of the three Ports named, viz., Calicut and Ponany, the highest rate at which was only 12½ Rupees per candy for the first sort, while the general tariff valuation was 14 Rupees per candy.

From the Secy. to Govt., in Cons., 21st Jan. 1828.

1079. Peculiar local causes had been stated by us to enhance the value of timber at Cochin, but the Government were of opinion that circumstance ought not to have the effect of raising the general tariff valuation for the whole district above the wholesale prices at other places.

1080. The Right Honorable the Governor in Council did not therefore consider that the tariff valuation of the different sorts of timber, as given in the Sub-Collector's letter above referred to, was sufficiently moderate, and requested that we would give the subject further consideration with a view to reduction; that in the meantime the duty on the Rajah of Cochin's timber should, for the reasons stated in the Chief Secretary's letter of the 12th June 1827, be levied at the former rate of 9 Rupees per candy.

1081. Referring to the 7th para. of the Sub-Collector's letter, the Right Honorable the Governor in Council observed that the most effictual way to prevent the felling of young trees would be to prohibit it, and to attach a specific penalty to the breach of the order the present system permits it on payment of the general duty, which, although admitted to be high as regards the inferior sorts, is not sufficiently so to operate as a prohibition.

1082. Copy of the foregoing correspondence was communicated to the Principal Collector on the 31st January.

RELATIVE TO THE CLAIM OF SYED ALLY HADY TO CERTAIN ALLOWANCES FOR THE SUPPORT OF THE RELIGIOUS AND CHARITABLE INSTITUTIONS CREATED AT QUILANDY IN MALABAR BY HIS FATHER.

1083. On the 20th December 1827, with reference to Mr. Secretary Macleod's letter dated the 4th July 1826, transmitting a petition from Syed Ally Hady, together with copy of a report thereon from the Collector of Tinnevelly, we submitted for the information and orders of the Right Honorable the Governor in Council the correspondence noted in the margin relative to the claim of the petitioner, and containing information as to the nature and condition of the establishment at Quilandy, of which he is the superior, and in support of which he solicited the bounty of Government.

To the Chief Secy., to Govt., in Cons., 20th December 1827.

In Cons., 13th July 1826.

To the Pl. Collr. of Malabar, 3rd, in Cons., 3rd Augt. 1826.
From do. do. 20th, in Cons., 29th Jan. 1827.
From do. do. 21st, in Cons., 29th do. „
From do. do. 24th May, in Cons., 14th June „
From do. do. 2nd, in Cons., 11th June „
To do. do. 21st, in Cons., 21st do. „
From do. do. 29th July, in Cons., 6th Aug. „

1084. We observed that the claims of Syed Ally Hady had been first brought to the notice of the Board by a petition received from him in the year 1810, and that he had on various subsequent occasions urged his request. That it appeared that the Magamahs formerly received by him, and in consequence of the cessation of which he deemed himself entitled to the consideration of Government, were not granted from the Custom revenue but were fees on merchandize which certain merchants, in Trichinopoly and Tinnevelly, had at the instance of the Nabob's officers agreed to pay towards the support of a religious and charitable institution erected at Quilandy in Malabar by the Syed's father at the expense of the Nabob; that they commenced in 1779 and appeared to have been occasionally collected by the Circar on account of the party entitled to them. The same plan, we observed, was followed from our assumption of the districts in question until 1803 when the levy of these fees ceased under Section XXXIII, Regulation XII, of that year. We remarked that the petitioner appeared to have been encouraged at that time to hope for some compensation, but that owing to various causes explained in his petitions, his case had remained pending for the long period of 24 years.

1085. The levy of fees of this kind not having been originally illegal, we said that we were disposed to think that in prohibiting it Government must have contemplated the grant of some equivalent in cases deserving of favorable consideration, and that it could not have been intended to deprive religious or charitable institutions of funds actually necessary to maintain them.

1086. As the establishment at Quilandy did not appear to be otherwise endowed and was of a laudable nature, we expressed our opinion that it would be matter of regret that it should be allowed to go entirely to decay, as it must soon do unless some public provision was made for its support.

1087. This institution, we observed, was described as affording excellent lodging to travellers and pilgrims, and as good entertainment as it was in the power of the owner to give without remuneration, and as containing a useful school which with extended funds might become more beneficial. It was stated by the Sub-Collector Mr. Wheatly to involve an annual expenditure of 2,000 Rupees, and the amount of the petitioner's Magamahs in Trichinopoly and Tinnevelly so far as it could be ascertained from the imperfect accounts now existing, was about Rupees 1,800 per annum, we begged leave to recommend that a yearly grant to this extent be bestowed by Government for the support of the institution.

1088. We stated that we had been informed that the edifice was very substantially built and comprised a large and handsome Mausoleum, with several ranges of enclosed apartments for the accommodation of travellers and an adjoining building devoted to the use of a school; that the whole was represented to be so much in want of repair that if neglected for a few years more it would be reduced to total ruin. That the Sub-Collector estimated that 2,000 Rupees would at present be sufficient for placing the whole in a state of repair, and we confidently expressed our hopes that Government would be pleased to authorize the charge should the Right Honorable the Governor in Council accede to this proposition, we observed that the work might perhaps be performed with advantage under the superintendence of the Principal Collector of Malabar.

1089. We stated that the petitioner had expended his private fortune in maintaining the institution, and that there was little doubt that he was deeply in debt. To what extent the proposed allowance should be granted in arrear, was a question on which we felt some difficulty in offering a decided opinion from our anxiety on the one hand to do justice to the fair claims of the petitioner, and on the other to avoid recommending an expenditure which might be deemed objectionable, and establishing a precedent for the admission of similar claims from other quarters to an indefinite extent, for we thought it proper to remark that certain of the pagodas and mosques in other districts derived a part of their income from fees of the like description which ceased at the same time with those of the petitioner, and for which no compensation had been granted.

1090. We remarked that in favor of granting the whole arrear it might be urged that the petitioner had the same claim to it as to the prospective allowance, and that it was not his fault but his misfortune that his claims had not been admitted sooner; on the other hand we thought it might be urged that he had not a perfect right to the Magamah for which the allowance was to be substituted; that it was a voluntary contribution which the merchants might have at any time ceased to pay unless the Circar interfered; that they would not have been bound so to interfere, and consequently that the grant of a certain fixed allowance in its stead placed him on a better footing than he would have been had he not been prohibited by Regulation from collecting his Magamahs. It might also, we observed, be urged that there were no means of knowing that an amount equal to the proposed allowance had actually been expended annually on the institution during the last 24 years, still we thought it was to be considered that however mortifying to his feelings, the petitioner from prudential motives would probably have discontinued an expenditure disproportionate to his means had he not entertained hopes of at length obtaining compensation.

1091. On the whole we recommended a grant to the petitioner to the amount of 10,000 Rupees, which we observed was less than a fourth of what he would have received from his Magamahs had they been continued from 1803 at the rate estimated above.

1092. We thought it proper to observe that besides the Magamahs or fees payable by merchants on their traffic, this institution was formerly endowed with lands by the Poligars of Chokumputty and Oottamully in Tinnevelly, which had been resumed by their successors.

From the Secy. to Govt., in Cons., 10th March 1828.

1093. The Secretary to Government under date 29th February 1828 transmitted in reply to the above the annexed extract from the Minutes of Consultation under the same date.

Extract from the Minutes of Cons., under date the 29th February 1828.

"The Right Honorable the Governor in Council is pleased, agreeably to the recommendation "of the Board of Revenue, to sanction a yearly grant of (1,800) one "thousand eight hundred Rupees, payable from the treasury of the "Principal Collector of Malabar for the support of the mosque and "establishment of Syed Ally Hady at Quilandy, to be continued as long as the institution is kept "upon a proper footing and is found to be beneficial to that portion of the public which as hereto-"fore, has been accustomed to resort to it for lodging entertainment or religious purposes."

"The Right Honorable the Governor in Council is also pleased to authorize the Principal "Collector of Malabar to disburse the sum of (2,000) two thousand Rupees in placing the "buildings in a state of repair.

"The Magamahs from which the institution at Quilandy originally derived its chief support "having been clearly shewn to have been a voluntary contribution on the part of the merchants, "the Right Honorable the Governor in Council cannot recognize any claim to arrears of annual "allowance of 1,800 Rupees now granted."

In Cons., 17th March 1828.

1094. Copy of the foregoing correspondence was communicated to the Principal Collector of Malabar on the 17th March with the necessary instructions on the subject.

BALANCE ON ACCOUNT OF RANDATURRAH PLANTATION.

To the Chief Secy. to Govt., in Cons., 20th March 1828. Province of Malabar. In the Accountant-General's letter, 29th Jany., in Cons., 3rd Feby. 1823.

1095. Under date 20th March 1828, we submitted to the Right Hon'ble the Governor in Council an extract of a statement furnished by the Accountant-General of sundry advances made under the authority of the Board of Revenue, and continued on the Public Books as outstanding balances.

1096. We observed that the total amount entered in this extract, Pagodas 15,883-15-7, was composed of sums expended on account of the Randaturrah plantation in Malabar; that the greater portion of these having been disbursed and entered previously to the 31st December 1801, must have been included in the sum of Rupees 1,50,000, which had been taken to be the total amount expended by the Company on the property up to that date, and for which it was disposed of to Mr. Murdock Brown. Of the remaining sums we stated that we had been informed by the Accountant-General that one item, Pagodas 1,832-33-3, including Pagodas 1,604-9-3, which had been debited by the late Major Macleod, formerly Principal Collector of the Coimbatore and Malabar Districts, in his accounts for December 1801, and Pags. 228-24 in those of January 1802 as having been paid to Mr. M. Brown on account of the plantations. The sum of Pagodas 1,604-9-3 must, therefore, in the same manner as the others noticed in the first part of this para. have been included in the total estimated expenses of the estate up to the end of 1801.

To Govt. 29th, in Cons., 28th Jany. 1802. From Govt. 3rd March, in Cons., 12th April 1802. 28th, in Cons., 30th Aug 1827.

1097. We submitted the following extract of a letter from Major Macleod to the Board of Revenue, under date the 7th April 1802, which, we observed, would explain the charges on account of the plantation incurred subsequently to the 31st December 1801. "Mr. Brown having represented to me the "difficulties he laboured under until the pleasure of Government should be obtained regarding his "proposal for the plantation at Randaturrah, and requested a continuation of his salary only to "assist him in the meantime in carrying on the labour of the plantation, I have been induced to "yield to his wants by paying him the monthly salary, subjected to be recalled at the pleasure "of the Government;" and we stated that by a communication from the Principal Collector of Malabar, we had ascertained that the Treasury accounts of his district for Fusly 1211 shewed that the sum of Pagodas 228-24 had been paid in the several months of January, February and March to Mr. Brown as Overseer of the Plantation.

In Cons., 19th April 1802. Para. 2.

17th, in Cons., 26th July 1827.

In Cons., 10th Aug. 1815. Copy sent to the Chief Secretary, 26th, in Cons., 26th Dec. 1815.

1098. We noticed that in para. 18 of the extract from the Board's proceedings, under date the 10th August, submitted to Government on the 26th December 1815, it was observed in allusion to this arrangement of Major Macleod's that it appeared "fair and reasonable."

1099. Under these circumstances we solicited the sanction of Government for writing off from the public accounts the sums entered in the extract which we enclosed, amounting in the aggregate to Star Pagodas 15,883-15-7.

From the Secy. to Govt., in Cons., 27th March 1828. Books since 1802.

1100. In reply to the above the Secretary to Government, under date 5th March, stated that under the circumstances represented in our letter, the Right Honorable the Governor in Council was pleased to grant authority for writing off to profit and loss the sum of Star Pagodas (15,883-15-7) fifteen thousand eight hundred and eighty-three, fanams fifteen and cash seven, expended on account of the Randatirrah plantation in Malabar, which had been standing on the public books since April 1802.

1101. Copy of the foregoing correspondence was communicated to the Principal Collector of Malabar and to the Accountant-General on the 27th March.

MADRAS.

Settlement of Revenues exclusive of those from Sea Customs for Fusly 1236.

To the Chief Secy. to Govt. In Dy. Cons., 20th Oct. 1828. Proceedings, in Cons., 13th Oct. 1828. Dated 19th, in Cons., 20th Sept. 1827. 11th, in Cons., 17th July 1828.

1102. On the 16th October we submitted for the orders of the Right Honorable the Governor in Council the following extract from our proceedings, under date the 13th of that month, on the settlement of the revenues of the Collector of Madras for Fusly 1236, as detailed in the Collector's letters noted in the margin.

In Cons., 20th Sept. 1827. Extract from the Proceedings of the Board, 25th, in Cons., 25th Oct. 1827.

1103. 'On the 19th September 1827 the Collector submitted a report on the settlement 'of the revenues of the Collectorate of Madras for Fusly 1236, which 'was taken into consideration on the 25th October following. From 'the defective manner in which the report and the statement which 'accompanied it had been drawn up, the Board found it impossible 'to obtain from them a clear understanding of the transactions of the year. In their proceedings 'under that date several discrepancies apparent in them requiring explanations, were noticed, 'and the attention of the Collector was directed to the particular points in regard to which 'information was wanting. This information he was requested to supply, and to submit state- 'ments distinguishing the revenue properly belonging to the Fusly, from the collections made in 'the course of it on account of former years, with a report explaining 'the causes of increase or decrease in the several branches. The 'information called for having now been received, the Board pro- 'ceed to review the result of the Collector's administration.

From the Colr., of Madras 11th, in Cons., 17th July 1828.

1104. 'The demand for Fusly 1236 amounted in the aggregate of the several branches of 'revenue to Rupees 10,49,172-1-4, and fell short of the settlement of 'the preceding year by Rupees 85,302-11-5. This defalcation was 'chiefly occasioned by the diminished sales of salt as shown in the 'following statement, wherein the revenue of Fusly 1236 is contrasted 'under its several heads with that of Fusly 1235, and the proportion 'of the demand actually realized within these years respectively compared.

	Rs.	As.	P.
Fusly 1235	11,34,474	12	9
Fusly 1236	10,49,172	1	4
Decrease ...	85,302	11	5

Items.	Demand. Fusly 1235 or from 12th July 1825 to 11th July 1826.	Demand. Fusly 1236 or from 12th July 1826 to 11th July 1827.	Demand. Increase.	Demand. Decrease.	Collection. Fusly 1235 or from 12th July 1825 to 11th July 1826.	Collection. Fusly 1236 or from 12th July 1826 to 11th July 1827.	Collection. Increase.	Collection. Decrease.
Land Revenue, including Quit Rent, &c.	69,599 6 1	70,755 1 0	1,155 10 11	...	69,599 6 1	70,755 1 0	1,155 10 11	...
Abkarry.								
Country and Batavia Arrack and Toddy ...	3,32,000 0 0	3,21,994 8 4	...	10,005 7 8	3,32,000 0 0	3,21,994 8 4	...	10,005 7 8
Sayer Revenue and Land Customs.								
Duty on chopping and Gruff goods, including Collector's fees	2,80,564 10 2	2,74,097 2 0	...	6,467 8 2	2,80,564 10 2	2,74,097 2 0	...	6,467 8 2
Do. on Betel, Tobacco, Ganjah and Bang ...	3,35,010 7 1	3,25,094 1 5	...	9,916 5 8	3,35,010 7 1	3,25,094 1 5	...	9,916 5 8
	6,15,575 1 3	5,99,191 3 5	...	16,383 13 10	6,15,575 1 3	5,99,191 3 5	...	16,383 13 10
Sales of Salt	89,931 3 6	34,758 3 9	...	55,222 15 9	89,931 3 6	34,758 3 9	...	55,222 15 9
Sales of Stamp Papers and Cadjans ...	12,840 0 0	8,248 2 0	...	4,591 14 0	12,840 0 0	8,248 2 0	...	4,591 14 0
Sundry small Farms and Licenses. { Duty for Stamping Weights and Measures	12,462 14 1	11,477 7 2	...	985 6 10	12,462 14 1	11,477 7 2	...	985 6 10
Chunam and Brick-kiln Licenses...	252 0 0	158 0 0	...	94 0 0	252 0 0	158 0 0	...	94 0 0
Fines for Stamping weights, &c., Department	160 13 0	114 0 5	...	46 12 7	160 13 0	114 0 5	...	46 12 7
	12,875 11 1	11,749 7 7	...	1,126 3 6	12,875 11 1	11,749 7 7	...	1,126 3 6
Sales of Land	110 4 0	443 6 9	333 2 9	...	110 4 0	443 6 9	333 2 9	...
Government Fees on { Grants	437 8 0	332 8 0	...	105 0 0	437 8 0	332 8 0	...	105 0 0
grants of Land, &c. { Copy of Deeds furnished ...	13 0 0	...	...	13 0 0	13 0 0	...	...	13 0 0
	450 8 0	332 8 0	...	118 0 0	450 8 0	332 8 0	...	118 0 0
Extra Revenue { Fines, stoppages and vacant situations	878 12 3	1,345 12 3	467 0 0	...	878 12 3	1,345 12 3	467 0 0	...
{ Cavilgar's fees	69 13 11	329 12 2	259 14 3	...	69 13 11	329 12 2	259 14 3	...
	948 10 2	1,675 8 5	726 14 3	...	948 10 2	1,675 8 5	726 14 3	...
Godown rent for goods remaining uncleared ...	94 0 8	24 0 1	...	70 0 7	94 0 8	24 0 1	...	70 0 7
Grand Total Rupees...	11,34,474 12 9	10,49,172 1 4	2,215 11 11	87,518 7 4	9,88,033 1 3	9,28,172 5 2	7,736 12 9	67,597 8 10
			Increase...	85,302 11 5				
			Net Decrease...					

1105. 'The demand under the head of land revenue in Fusly 1236 appears to have been 'Rupees 70,755-1-0, exceeding the settlement of Fusly 1235 by 'Rupees 1,155-10-11. This increase is stated to have arisen from the 'assessment on certain houses in Black-town being raised on the 'renewal of the original certificates.

	Rs.	A.	P.
Fusly 1235 ...	69,599	6	1
Fusly 1236 ...	70,755	1	0
Increase	1,155	10	11

1106. 'It being represented by the Collector that the assessment formerly fixed on houses 'and lands situated in the Black-town had become 'unequal in consequence of the fluctuation which had 'occurred in the value of that description of property, 'the Board acceded to his proposal that on the 'expiration of the term for which such certificates 'were originally granted, a new valuation of the 'premises should be made, and that the future assessment should be regulated by the actual 'value of the property at the time, whether greater or less than the former valuation. The 'increase in the demand here noticed must therefore be the net increase resulting from the 'revision of the assessment in all those cases where it has been altered.

From the Collr.	25th, in Cons.,	28th Aug. 1820.
To do.	28th, in Cons.,	28th Aug. „
From do.	15th, in Cons.,	15th Sept. „
To do.	18th, in Cons.,	18th Sept. „
From do.	11th, in Cons.,	15th Jan. 1821.
From do.	9th, in Cons.,	11th Feb. 1822.
From do.	10th, in Cons.,	15th April „
To do.	15th, in Cons.,	15th April „

1107. 'It is desirable that the Board should have the means of judging as to the propriety 'of the changes in this respect which may periodically be made, and the Collector will be 'pleased to submit in future with his annual reports a statement shewing the number of cases 'in which the assessment may thus be altered, the former and present value of the property, and 'the increase or decrease in the revised assessment with remarks explaining the cause of the 'alteration in each instance.

1108. 'Of the whole demand for the Fusly above stated, Rupees 4,960-9-1 only were 'realized within it, which, though exceeding the amount of current 'revenue collected in the preceding year, left a balance of Rupees '65,794-7-11 due at the end of the Fusly. In explanation of so large 'a proportion of the revenue then remaining to be collected, the Collector observes that the quit-rent bills for each Fusly are not in readiness 'before the month of November or December of each year, as a considerable time is taken up in 'the preparation of "detailed lists of houses and lands in the whole Collectorate with reference to 'which bills are made out, and the whole demand cannot therefore be collected within the Fusly." 'There seems to be no reason why the preparation of the detailed lists alluded to should occupy 'so much time, as for the greater part they must correspond with those of previous years. But 'even if the quit-rent bills cannot be got ready before the end of December, it does not appear 'why during the following six months the principal part of the revenue of the year might not be 'collected. It is extremely desirable that some degree of regularity in realizing this branch of 'revenue at the Presidency should be introduced, and the best exertions of the Collector should 'be used to promote that end.

Fusly 1236.	Rs.	A.	P.
Demand ...	70,755	1	0
Collection ...	4,960	9	1
Balance...	65,794	7	11

1109. 'The amount of the arrears of former years realized during Fusly 1236 was Rupees '48,634-5-2, being Rupees 2,169-4-3 less than was collected on the same account during Fusly 1235.

1110. 'The total amount of collections on account of arrears and current was only Rupees '53,594-14-3, being short of the demand of current revenue alone by 'Rupees 17,160-2-9, a result which is far from satisfactory. Although 'the realization of the current year's revenue may be impeded, because 'the receipt of it is considered to nullify all claims for arrears 'remaining undischarged, it is obvious that unless the collections annually made are at least 'equal to the current revenue, the existing embarrassment in this respect must progressively 'increase.

Rs.	A.	P.
70,755	1	0
53,594	14	3
17,160	2	9

1111. 'The statement entered above shews a decrease in the demand for Fusly 1236 on 'account of Abkarry, and also in the settlement of that portion of Sayer Revenue, consisting of the duties on Betel, 'Tobacco and Bang, which is rented; but this decrease is 'entirely fictitious, as the privilege of collecting these revenues during Fusly 1235 and Fusly 1236 was rented for 'exactly the same amount. The demand for different portions of these years has been entered in the Collector's 'statement. The sum shewn in it as the demand for Fusly '1235 including a greater number of kists than that for Fusly 1236, but in neither case is the 'whole of the revenue for the entire Fusly exhibited. The Collector appears to have misunderstood the observations of the Board contained in the 2nd and 3rd paras. of their Proceedings, 'under date the 25th October 1827. Although the last kist payable by the renters may not 'fall due till some time after the expiration of the Fusly, still in a statement purporting to shew 'the settlement of the revenue of each Fusly, the whole of the revenue properly belonging to it 'should be exhibited. In future the Collector will be pleased to attend to this rule in the preparation of his Jummabundy and extra revenue statements, which will, of course, as heretofore, 'shew also the amount actually realized within the Fusly. The latest kist will then necessarily 'appear as a balance.

Abkarry.	Rs.	As.	P.
Fusly 1235	3,32,000	0	0
„ 1236	3,21,994	8	4
	10,005	7	8
DECREASE. *Rented Sayer.*			
Fusly 1235	3,35,010	7	1
„ 1236	3,25,024	1	5
Decrease...	9,916	5	8

1112. 'The difference between the amount entered under the head of Rented Sayer in the 'statement enclosed in the Collector's letter, dated 19th September '1827, as actually collected within the Fusly, and the sum shewn in 'column 12 of the Statement of Demand, Collection and Balance, is 'explained to arise from the Collector's fees being included in the former account and not in 'the latter. In the revised statements last received, the collections on this account are not distinguished from the Government revenue. In future they should be shewn separately.

Cons., 20th Sept. 1827. For Fusly 1236.

1113. 'In the receipts during Fusly 1236 from that portion of the Sayer revenue, which is 'under the immediate management of the Collector, there is a 'decrease to the extent of Rupees 6,467-8-2, which is ascribed to the 'diminished importation of lamp oil seed and to a reduction in 'the price of ghee. The quantity of the latter article imported 'during the Fusly is stated not to have been less than in the 'preceding year, but as the tariff valuation of gruff goods is regulated by the actual wholesale 'price of the different commodities at the Presidency, the revenue is consequently affected by 'the state of the market.

Aumanie Sayer.	Rs.	As.	P.
Fusly 1235 ...	2,80,564	10	2
Fusly 1236 ...	2,74,097	12	0
Decrease...	6,467	8	2

1114. 'The decrease in the gross proceeds from the sale of salt 'during the year under review was occasioned, as noted in the Board's 'proceedings on the extra branches of revenue, by a deficiency 'in the quantity manufactered in consequence of the seasons being 'unfavorable for the production of salt by solar evaporation.

Salt.	Rs.	A.	P.
Fusly 1235.....	89,981	3	6
Fusly 1236.....	34,758	3	9
Decrease	55,222	19	5

1115. 'There was also a decrease in the revenue yielded from 'stamps, which being liable to fluctuation from extraneous causes, 'requires no particular notice.

Stamps.	Rs.	A.	P.
Fusly 1235.....	12,840	0	0
Fusly 1236.....	8,248	2	0
Decrease...	4,591	14	0

1116. 'In the revenue classed under the head of "Sundry Farms and Licences," there was a 'decrease of Rupees 1,126-3-6. The different 'items included under this head are noted in 'the margin; the first of this is entitled "Duty 'for stamping Weights and Measures," the 'amount collected in Fusly 1236 on that account was Rupees 11,477-7-2.

Sundry Farms and Licences.	Rs.	As.	P.
Duty for stamping weights and measures.	11,477	7	2
Licences for Chunam and Brick-kilns ...	158	0	0
Fines for stamping weights	114	0	5

1117. 'In the year 1812 it being brought to notice that various collections of different 'kinds were made in the town and vicinity of Madras not subject to 'the regular revenue authorities by the Superintendent of Police de- 'tails, the administration of them was transferred to the Collector of 'Madras. The greater proportion of these collections consisting of 'taxes levied on articles brought for the supply of the Madras mar- 'ket, and forming a fund from which various expenses connected 'with it had been defrayed, were discontinued soon after the trans- 'fer with a view to the establishment of a free market. One of 'these imports only which did not appear directly to interfere with 'the freedom of the market was permitted to be continued on the 'same footing as formerly. This was a tax for adjusting and 'affixing a stamp on the weights and measures in use in the public 'bazaars stated to have been long established, and which Mr. Ellis, 'then Collector, conceived to be susceptible of much improvement. 'As, however, the precise nature of this tax was not understood, the 'Collector was directed to explain the mode in which it had been 'imposed and regulated. Mr. Ellis accordingly took occasion in 'reporting upon the revenues of Madras for Fusly 1232 to submit a 'statement of the fees which had customarily been levied for stamp- 'ing the different sets of weights and measures used in various 'trades, observing that they appeared to have been collected under the orders of the Mayor's 'Court, and were probably of more remote origin, but that he had been unable to trace on what 'principle or under what authority the rates were originally fixed, and it does not appear that 'any additional information on the subject has subsequently been afforded by the Collector. It 'being essential to the security of the public from fraud that some officer of Government should 'be authorized to adjust and affix an official stamp on weights and measures, and that all dealers 'should be compelled to make use of weights and measures so regulated, it seems probable that 'the fee demanded on adjusting those belonging to individuals was intended to cover the expense 'of the establishment kept up for that purpose. If such was the object, the original intention 'would seem to have been departed from, for, from the Collector's 'present report, it appears now to be the practice to dispense with 'the actual examination of the weights and measures of dealers, and to levy from them periodi- 'cally the same fees as are payable on the actual adjustment of their 'weights and measures at the office of the Collector. The practical 'benefit which would result to the public from a periodical scrutiny of 'the weights and measures used in the bazaars of Madras seems thus to have been lost sight 'of, while a heavy and vexatious tax is entailed on a particular class of dealers.

From the Collector of Madras, 25th Jany., in Cons., 7th Feby. 1811.
Para. 23.
To Govt., 7th Feby., Cons., 7th Feby.
Para. 32.
From the Secy. to Govt., 5th Oct. 1811, in Cons., 20th Jany. 1812.
Para. 6.
To the Collr., 20th Jany., in Dy. Cons., 23rd Jany.
From do. 11th, in Cons., 16th March.
Paras. 7 to 14.
To Govt., 28th May, in Cons., 28th May.
Para. 9.
From the Secy. to Govt., 28th, in Cons., 30th July 1812.

To the Collr., 6th August 1812.
Dy. 10th August 1812.
From the Collr., 22nd, in Cons., 31st Augt. 1812.
From do. 25th Octr., in Cons., 2nd Novr. 1813.
Paras. 15 & 16.

Para. 17.

From the Collr. of Sea Customs, 16th, in Cons., 18th March 1824.

1118. 'On the other hand if the import was meant to partake of the nature of a Moturfa or Pro- 'fessional tax, it is evidently very partial in its operation and does not extend to many of the principal 'branches of traffic: it seems also to be liable to very great abuse. The Collector will explain 'particularly through what agency, and in what manner, the amount payable by each contribu- 'tor is ascertained, and will report what checks have been established against the practice of 'fraud. He will also be pleased, with reference to the foregoing observations, to afford all the 'information which may be obtainable as to the nature and origin of the tax, and will at the same 'time report the annual expense attending the establishment.

1119. 'The second item comprises the amount of fees paid on the issue of "Licenses for 'Chunam and Brick Kilns," which are stated to have been long established and appear to be 'moderate.

1120. 'The third item being exactly of the same nature as the first, it is not apparent why 'it should have been entered separately; it consists of fees, according to a scale given in the 'Collector's letter, paid by individuals for sets of weights "made" and adjusted by the stamp- 'ing department on the necessary materials being provided by the parties.

1121. 'It appears that three lots of land belonging to Government were disposed of by 'the Collector during Fusly 1236, the amount realized in consequence 'being Rupees 443-6-9. On the recommendation of the Committee, 'the sale by public auction of one of these lots was authorized by 'the Board under date the 7th June 1827. The other two are stated 'to have been sold "on application from the parties in pursuance of 'the usages of the department." The Board direct that in future no 'Government land shall be sold by the Collector without previously 'obtaining their sanction. In the present instance an explanation is required how the sale was 'conducted and of the principle on which the price of the ground was determined.

Seal of Land.
From Messrs. Murray & Hadow, 24th, in Cons., 26th April 1827.
To do. 3rd May, in Cons., 3rd May 1827.
From the Collector, 6th, in Cons., 7th June 1827.
To do. 7th, in Cons., 7th June 1827.

1122. 'The amount exhibited under the general head of Extra Revenue for Fusly 1236, is 'Rupees 1,675-8-5 accruing from fines, stoppages and vacant situ- 'ations and collections on account of "Cavilgar's fees." When a 'vacancy occurs in a Collector's public establishment, the fixed salary of the office for the period 'during which the situation may remain vacant, should not be charged in the accounts. Further 'information as to the nature and origin of the levy under the head of "Cavilgar's fees" is requisite. 'From the 12th para. of the Collector's letter, dated the 19th September '1827, these fees appear to be collected in some instances along with 'quit-rent. It should be explained in what manner they are regulated, and how appropriated.'

Extra Revenues.

In Cons., 20th Sept. 1827.

RELATIVE TO THE RENT OF THE ABKARRY AND THE DUTIES ON TOBACCO, &c., AT THE PRESIDENCY, CONJOINTLY WITH THE SAYER AND ABKARRY OF CHINGLEPUT.

1123. On 6th November the Secretary to Government referred for our consideration and report a copy of a letter from the Adjutant-General of the Army, respecting the sale of arrack and toddy in the topes in the neighbourhood of St. Thomas' Mount.

From the Secy. to Government, in Cons., 15th Novr. 1827.
To the Chief Secy. to Government, in Cons., 1st May 1828.
To the Collr. of Madras, 10th, in Cons., 10th Dec. 1827.
From do. do. 29th Feby., in Cons., 6th March 1828.
From do. do. 20th, in Cons., 24th March 1828.
To the Collr. of Chingleput, 15th, in Cons., 15th Novr. 1827.

1124. In reply to which letter we on 1st May submitted for the information of the Right Honorable the Governor in Council the correspondence noted in the margin, which had passed between us and the Collectors of Madras and Chingleput with reference to that subject.

1125. We stated that the Madras Abkarry limits as then constituted included a space of eight miles beyond the jurisdiction of the Supreme Court, extending westward for a short distance beyond the Cantonment at Palaveram; that from the Madras Abkarry farm an area of 4 miles round St. Thomas' Mount was however excluded, within which the manufacture and sale of spirituous liquors was exclusively under the control of the Commissariat Department, and that this protected space included the Palaveram Cantonment, but that immediately beyond its site lay a narrow belt belonging to the Madras Abkarry limits, within which several shops for the sale of liquor were then established.

From the Collr. of Chingleput 3rd, in Cons., 29th November 1828.

To do. do. 10th, in Cons., 10th Dec. 1827.

From do. do. 26th, in Cons., 31st March 1828.

1126. From the facility to intoxication considered to be afforded under the existing arrangements, and the injurious effects to Military discipline thence resulting, it was we said, the desire of His Excellency the Commander-in-Chief that the sale of arrack and Toddy might be prohibited within the area of 5 miles round the Cantonments of St. Thomas' Mount and Palaveram.

1127. We remarked that by the Adjutant-General's letter it appeared that for sometime past a medicated liquor had been sold at certain topes in the neighbourhood of St. Thomas' Mount, to which the European soldiers belonging to that Cantonment had obtained access, and that heinous

crimes had recently been perpetrated by individuals under its influence. It was not stated, w said, whether the topes in question were situated within the prohibited space of four miles roun St. Thomas' Mount or beyond its limits; that from Mr. Murray's lette

In Cons., 6th March 1828.

dated the 29th February 1828, it would be observed that the Madra renters had no shop for the sale of liquor at the particular tope referred to in the 5th para. of th communication from the Adjutant-General, but that it was not explained whether the tope itsel was in fact situated within the limits of their rent or not. It would, we said, be remarked that th renters alleged that the evil complained of arose from the illicit sale of liquor drawn from tree within the space excluded from their rent, over which the Civil authorities had no control. W did not know, we said, what weight was due to this assertion, but the point we considered to b worthy of the attention of the Officer Commanding the station, for if liquor was procurable clandes tinely close to the Cantonment, it was obvious that the measure of removing to a greate distance the authorized shops would prove to be quite nugatory.

1128. It seemed, we said, to be doubtful whether the extension of the limits one mile farthe than at present would offer any insuperable obstacle to those persons who were determined to obtai liquor at all hazards; that an authorized sale under proper checks and regulations might perhaps b the most effectual means of preventing excess; that the privilege of selling spirituous liquors at certai places within the space between the fourth and fifth mile might, as heretofore, be farmed by the Collector, and that the supervision and control over the persons so licensed might, if thought necessary, be vested in the Officers Commanding the Cantonments. It might also, we said, be proper that the same protection should be extended to the Cantonment at Palaveram as was afforded to that at St. Thomas' Mount, by clearing from shops a space of four miles to the westward of it, the east side being already covered by the protected space round St. Thomas' Mount.

1129. We observed that the Collectors of Madras and Chingleput had severally reported the extent to which the Abkarry revenue in their respective districts was likely to be affected should the proposed arrangement to its full extent be carried into effect; but that the estimates which had been formed by them were not perhaps perfectly accurate. They appeared to us to be framed upon a very high scale, but they might we said be assumed to be sufficiently correct for the present purpose. It would be perceived that in the Madras arrack and toddy rents a reduction to the extent of Rupees 67,205-15-0 was anticipated, and that in those of the Chingleput district a falling-off of Rupees 9,688 was expected, the total sacrifice of revenue on this account being estimated at Rs. 76,893-15-0.

		Rs.	A.	P.
Madras	Arrack...	61,205	15	0
	Toddy	6,000	0	0
		67,205	15	0

Note.—In the 6th para. of the Collector's letter, the decrease in the arrack heriz is stated at Rupees 66,145-9-8. In calculating this sum the rate assumed for the liquor contracted for is 20 fanams per gallon; the net amount payable to the renters is however only 18½ fanams per gallon; the remaining 1½ fanams is clearly a charge of collection, and should not go to swell the loss of revenue.

		Rs.	A.	P.
Chingleput ...	Arrack...	8,596	0	0
	Toddy	1,092	0	0
		9,688	0	0

1130. From the difficulty which would be found in determining what remission should be allowed for a broken period, and as the current Fusly was so near its close, we thought it, we said, advisable that no change should be made till the expiration of the present rents, when any arrangements that might be resolved upon could be carried into effect.

1131. With a view to determine what plan shall be adopted in the ensuing Fusly for the collection of the Abkarry revenue at the Presidency and in the district of Chingleput, we were then, we said, in communication with the Collector of that district and the Committee at Madras; that should it be resolved to continue the renting system which we anticipated, the season was at hand when proposals for a new rent should be invited that it was therefore desirable that the orders of Government as to the prohibition of the sale of Arrack and Toddy round the Cantonments should be received at an early period in order that the measures necessary in consequence might be taken in due time.

1132. In the reply from Government of 13th May to the above communication, we were informed that as Regulation IV, 1827, contained provisions for placing the manufacture and sale of spirituous and fermented liquors within the limits of all military stations to which Government might be pleased to declare the Regulation applicable, and within such further limits around such stations as might be declared in General Orders, under the exclusive control of the Commissary-General, the Right Honorable the Governor in Council had deemed it proper to refer the subject for the consideration of that officer, and a copy of a letter which had in consequence been addressed to him under that date was transmitted for our information.

From the Secy. to Government, in Cons., 15th May 1828.

1133. Referring to the concluding para. of our Secretary's letter under reply, we were informed that the Right Honorable the Governor in Council desired that arrangements might be made for the collection of the Abkarry and Betel and Tobacco revenues at the Presidency in the ensuing Fusly without the previous sanction of Government. On the occasion of stating our sentiments as to the system which should be adopted, we were requested to submit a statement shewing the annual amount of the rents received and charges incurred by Government in these branches of revenue at the Presidency, from the commencement of the period during which they had been rented, compared with the gross collections, charges and net revenues from these sources for a similar number of years immediately preceding the rents, we were told that in the charges during the period of the rents were to be included all payments made to the renters from the Sea Custom Department under the arrangement sanctioned by Government on the 17th January 1823, and that on the same occasion the Right Honorable the Governor in Council would expect to receive the report called for in the letter from Government of the 28th August 1827, and to be informed of the sysetm which had been pursued, pending the issue of final instructions on the subject of the use of pass chits.

Vide para. 1131 of this Report.

Sea Custom, in Cons., 23rd Jan. 1823.

Vide para. last Report, para. 1022.

1134. In consequence of this letter we on 19th June submitted for the consideration of the Right Honorable the Governor in Council, the correspondence noted in the margin, regarding the arrangements proper to be adopted for the collection of the duties on Tobacco, Betel, Ganjah and Bang and the Abkarry revenue, at Madras, on the expiration of the then existing rents, our remarks were as follows:

To the Chief Secy. to Government, in Cons., 19th June 1828.
To Messrs. Murray & Hadow, 21st, in Cons., 21st April 1828.
From do. 13th, in Cons., 15th May 1828.
To do. 15th, in Cons., 15th do.
From do. 16th, in Cons., 19th.
To do. 2nd, in Cons., 2nd June 1828.
From do. 13th, in Cons., 16th June 1828.

1135. On the 21st April the Board called upon Messrs. Murray and Hadow, the Collectors of Land and Sea Customs, to take this subject into consideration, and to communicate to them their sentiments upon it, transmitting for their information and guidance an extract from Mr. Macleod's letter, dated the 13th September 1825, containing the observations of Government upon the circumstances under which the present contracts were formed, to which they were desired to give particular attention.

In Cons., 21st April 1828.
In Cons., 26th Sept. 1825.

1136. 'The falling off in the Abkarry rent under the present contract having been attributed to an increased importation and consumption of European spirits, the Board desired that it might be ascertained whether the importation and consumption of European spirits had contained nearly the same, or had increased or declined since Fusly 1234, and whether the consumption of arrack had been greater or less or about the same as before; also whether there had been any change in the prices of European spirits; and whether there had been any increase in the number of licences for the retail thereof, or any alteration of the rules under which the retail trade is conducted. The Board further desired, if it should appear that the consumption of arrack had been gradually decreasing, while the importation and consumption of European spirits had been increasing, that Messrs. Murray and Hadow would then consider, simply with reference to the revenue, what would be the effect

Abkarry.

'of reducing the price of arrack to the extent proposed by Government, and whether in the 'event of the experiment being tried, it would not be expedient to take the sale of arrack under 'Aumany at least for one season. The Board likewise desired Messrs. Murray and Hadow to in- 'quire regarding the consumption of toddy, whether it was in any degree affected by the increased 'or decreased consumption of European spirits, and to consider whether there is any particular 'reason for continuing the sale of arrack and toddy under the same management.

1137. 'In their reply dated the 13th May, Messrs. Murray and Hadow shew that the con- 'sumption of European spirits had greatly fallen off since Fusly 1234, 'the average of the three years of the present rent being very consi- 'derably less than the average of the three years preceding. They 'shew also that in consequence of the diminished importation of 'European spirits, their prices had risen to their usual standard in the 'market, and that arrack is not now dearer than brandy; they 'conclude therefore that there is no necessity for making the experiment 'suggested by Government of reducing the retail prices of arrack—a measure which at any rate 'they think would not tend to increase the revenue, presuming, as the Board understand, that 'the increased consumption in consequence of the reduction of price would not counterbalance the 'immediate loss which would be caused by the decrease. This, however, seems to be merely 'a conjecture, as no calculation appears to have been made to ascertain in what degree the 'consumption must be increased to make up for the proposed decrease of price, nor any infor- 'mation obtained as to the probable increase of consumption in consequence of such a reduction 'of price.

In Cons., 15th May 1828.

Average of 3 years from 1232 to 1234, gallons ...	37,440
Do. do. from 1235 to 1237, gallons ...	28,801
	8,639

1138. 'It is remarkable that the falling off in the consumption of European spirits has not 'been attended with an increase in the consumption of arrack as might have been expected, on 'the contrary there has been a decrease.

1139. 'There has been an increase of 8 in the number of wholesale licences for European 'spirits, and of 1 in the number of tavern licences since 1825. There has been no alteration in 'the rules under which the retail trade is conducted, and Messrs. Murray and Hadow state that a 'clandestine sale of spirits is still carried on at the tiffin houses and beer shop noticed by them 'in 1825, which, in their opinion, interferes with the licensed sale of arrack. But this, the Board 'apprehend, can hardly be the case, since European spirits have become dearer than arrack.

1140. 'Messrs. Murray and Hadow state that they have not the means of ascertaining 'the quantity of toddy consumed in any given period. They apprehend that from its 'comparative cheapness the consumption was not much affected by the prices of European 'spirits. They seem to think indeed that the consumption of toddy is only limited by 'the means of supply; that the quantity consumed in each year is greater or less only as 'the trees which yield the liquor are more or less productive. But although extrinsic 'circumstances may have little effect in increasing or decreasing the consumption of toddy, 'it is reasonable to suppose that the plenty or scarcity of this article has a considerable 'influence on the consumption of spirits, and especially of arrack, with which it is most likely to 'come into competition. The people who usually drink arrack and can well afford the expense 'of it, will probably not be induced by the abundance and cheapness of toddy in a productive 'season to drink it in preference, but those who are accustomed to drink toddy in large quantities 'at a cheap rate may, in a scarce year, when they can no longer get their usual supplies, resort to 'the use of arrack, of which a smaller quantity will afford them an equal gratification. The 'experience of the present year, Messrs. Murray and Hadow observe, affords proof to this effect, 'there having been a considerable increase in the sale of arrack since the storm in December, by 'which the toddy trees were much injured. A deficiency in the revenue from toddy is thus 'counterbalanced by an increase in the revenue from arrack, and Messrs. Murray and Hadow con- 'clude for this reason, and also because the expense of protecting and realizing these revenues 'must be less when they are united than when they are separate, that it is expedient to continue 'them under the same management.

1141. 'The present rent of the united Arrack and Toddy farms is Rupees 3,32,000, which 'was stated by Messrs. Murray and Hadow to be the average of the 'receipts of Abkarry revenue under Aumany and rent for 19 years, in the 'proportions shewn in the margin. Those proportions however they did 'not adopt in dividing the rent, Rupees 2,32,000 being put down for 'the Abkarry farm, and Rupees 1,00,000 for the Toddy farm, which 'seems it was supposed more nearly represented their then relative value.

12th, in Dy. Cons., 14th July 1825.

Arrack ...	2,52,193	0	0
Toddy ...	79,791	0	0
	3,31,989	0	0

1142. 'The result of the rent up to the 31st March last, as exhibited in the statement 'furnished by the renters and submitted by Messrs. Murray and 'Hadow, shows that the relative value of the Toddy farm under 'ordinary circumstances is greater than it was assumed to be. According 'to this statement, the net revenue from the sale of arrack in Fusly 1235, the first year of the 'rent, was only Rupees 2,19,424, being Rupees 12,575 less than the rent, while the net revenue 'from the sale of toddy was Rupees 1,19,946, being Rupees 19,946 more than the rent. The 'aggregate net amount of the sale of arrack and toddy, it appears, was Rupees 3,39,730, and the 'remainder after payment of the rent Rupees 7,370. In Fusly 1236 the aggregate net amount 'of sales, it is stated, was Rupees 3,59,088, of this, Rupees 2,38,721 was the net revenue from 'the sale of arrack, the remainder after payment of the rent being Rupees 6,721, and Rupees '1,20,368 was the net revenue from the sale of toddy, the remainder after payment of the 'rent being Rupees 20,368, the net surplus on the whole being Rupees 27,088. In the present 'year the net revenue from arrack up to the 31st March came to Rupees 1,89,352, and from 'toddy to Rupees 58,809, total Rupees 2,48,160, the rent up to the same period being Rupees '2,39,221, leaving a surplus of Rupees 8,939. The toddy revenue has fallen off from the effects 'of the storm in December, and from a disagreement between the renters and the toddy drawers, 'it is stated by the former that they are now 'unable to collect anything from this source. 'But the arrack revenue has proportionately 'increased, and if the collections be kept up 'to the end of the Fusly at the same rate as 'hither to, the total amount will come to about 'Rupees 28,597 above the revenue of last Fusly.

Statement C in the letter from Messrs. Murray & Hadow. 13th, in Cons., 15th May 1828.

Actual for 8¼ months from 12th July to 31st Mar.		1,89,352
Estimate for 3¼ months, from 1st April to 11th July		77,966
		2,67,318
Fusly 1236		2,38,721
		28,597

1143. 'It is stated by Messrs. Murray and Hadow that the quantity of Batavia arrack 'entered as received from the Commissary- 'General in the account furnished by the renters 'is correctly expressed, and that the deduction 'for wastage is less than was allowed under 'Aumany. It appears that the sales have pro- 'gressively increased in each year of the present 'rent, the average being Rupees 1,46,530.

		Rs.	A.	P.
Fusly 1235	1,40,660	0	0	
,, 1236	1,47,898	0	0	
,, 1237 to 31st March	1,06,982			
Estimate at the same rate to the end of the Fusly.	44,051	1,51,033	0	0
		4,39,591	0	0
Average		1,46,530	0	0

1144. 'With respect to country arrack, they state that the quantity entered in the 'renter's account agrees with the weekly 'accounts furnished by the Circar servants 'placed at the distillery godowns; that the 'wastage is less than the fixed allowance under 'Aumany, and the distillery charges, including 'the whole cost of manufacture, a trifle more 'than the estimate made by Mr. Ellis. The 'sales of country arrack have also progressively increased in each year, the average being 'Rupees 2,02,914.

		Rs.	A.	P.
Fusly 1235	1,75,157	0	0	
,, 1236	1,97,925	0	0	
,, 1237 to 31st March	1,66,928			
To the end of the Fusly on estimate at the same rate	68,733			
		2,35,661	0	0
		6,08,743	0	0
Average		2,02,914	0	0

				Rs.	A.	P.
Average of Batavia arrack	...	...		1,46,530	0	0
Do. Country do.	...	...		2,02,914	0	0
				3,49,444	0	0
Batavia Arrack.						
Fusly 1235	...	...	...	25,553	0	0
„ 1236	...	...	...	26,138	0	0
„ 1237 to 31st March		19,415				
To the end of the Fusly on estimate 7,994...	...	27,409	0	0		
				79,130	0	0
				26,376	0	0
Country Arrack.						
Fusly 1235	...	...	...	50,161	0	0
„ 1236	...	...	...	58,780	0	0
„ 1237 to 31st March		48,296.				
To the end of the Fusly on estimate 19,880	...	...	68,176	0	0	
				1,77,417	0	0
Average	...	...	...	59,139	0	0
Add average cost of Batavia	...	...		26,376	0	0
				85,515	0	0
				3,49,444	0	0
				85,515	0	0
				2,63,929	0	0

1145. 'The average gross amount of the 'annual sale of both kinds of arrack during this 'rent thus appears to be Rupees 3,49,444.

1146. 'The average cost of the Batavia 'arrack may be estimated at Rupees 26,376, and 'the average cost of the country arrack at 'Rupees 59,139, total 85,515, which deducted 'from the gross amount of the sales, leaves a 'surplus of Rupees 2,63,929. From this again 'the renters make a large deduction on account 'of Sibbendy for the prevention of smuggling 'and other miscellaneous charges, amounting to 'upwards of 20,000 Rupees, of which upwards 'of 12,000 Rupees is on account of the Sibbendy. 'Admitting this deduction, the surplus is reduced 'to Rupees 2,43,929 or Rupees 11,929 in excess 'of the present rent.

	Rs.	A.	P.
Gross amount of sales.			
1235	1,35,256	0	0
1236	1,36,249	0	0
	2/2,71,505	0	0
Average	1,35,752	0	0
Charges.			
1235	15,310	0	0
1236	15,881	0	0
	2/31,191	0	0
Average	15,595	0	0
Average gross amount of sale... ...	1,35,752	0	0
Average charge ...	15,595	0	0
Surplus	1,20,157	0	0

1147. 'Omitting the current Fusly, in which, owing 'to peculiar circumstances, it is stated there has been a fai- 'lure of toddy, the average gross amount of the sale of 'toddy in 1235 and 1236, according to the renter's account, 'is Rupees 1,35,752, and the average amount of the charges 'Rupees 15,595. Deducting this amount, the net surplus 'appears to be Rupees 1,20,157, or Rupees 20,157 more 'than the rent.

1148. 'Thus it appears from the accounts of the present rent furnished by the renters them- 'selves, that a net revenue may be calculated upon from 'arrack and toddy to the amount of Rupees 3,64,086 at 'least, from which if rented a deduction must be made 'either as profit to the renter on the capital employed in 'the business, or as compensation for the trouble of super- 'intending it, and for the responsibility of the contract.

	Rs.	A.	P.
Aarrack	2,43,929	0	0
Toddy	1,20,157	0	0
	3,64,086	0	0

From Messrs. Murray and Hadow, 10th, in Cons., 16th June 1828. Para. 12.

	Rs.	A.	P.
30 per cent. on Rs. 83,000...	24,900	0	0
35 do. on Rs. 50,000...	17,500	0	0
	42,400	0	0
Add 5 cent. per on Rs. 83,000...	4,152	0	0
Total profit...	46,550	0	0
	3,64,086	0	0
	42,400	0	0
	3,21,686	0	0

1149. 'Messrs. Murray and Hadow estimate the capi- 'tal employed by the renters of Abkarry at Rupees 1,33,000, 'viz., Rupees 83,000 the amount deposited, and Rupees, '50,000 employed in the purchase of the articles requisite for 'the manufacture of country arrack. The deposit is in 'Company's paper bearing interest at 5 per cent.; in addition 'to this they allow a profit of 30 per cent. on the amount of 'the deposit, and of 35 per cent. on the amount said to be 'actually employed; the amount at this rate to be 'deducted from the above sum of Rupees 3,64,086 would be 'Rupees 42,400 and the remainder payable as rent only 'Rupees 3,21,686.'

1150. 'But as the cause to which the falling off in the Abkarry revenue was attributed when 'the present contract was formed is no longer in operation, it seems 'proper, in estimating the probable revenue from this source in future, 'to bring into the calculations at least the amount of the former *rent*, 'Rupees 4,63,400, assuming the average gross amount of the sales of 'arrack in the present rent to be Rupees 3,49,444, and the average 'cost of the arrack to be Rupees 85,515, the net average produce 'of the sales according to the renters' account may be estimated as 'before shewn at Rupees 2,63,929, adding the average of the toddy 'sales in 1235 and 1236 Rupees 1,35,752, the total Abkarry revenue 'before deducting charges excepting the cost of arrack, may be esti- 'mated at Rupees 3,99,681. The medium between this sum and the 'amount of the former *rent* is Rupees 4,31,540, which may perhaps be 'fairly assumed is the gross revenue which may be realized from the 'abkarry one year with another after defraying the prime cost of the 'arrack. Deducting the renters' charges at Rupees 25,000 for servants, 'wages, 5,000 for contingencies, and 5,500 for godown rent, &c., total 'Rupees 35,500, the net amount remaining for the payment of a rent to Government and 'a profit to the renter is reduced to Rupees 3,96,040, allowing for this profit, at the rate suggest- 'ed by Messrs. Murray and Hadow, Rupees 42,400, the remainder payable as rent is Rupees '3,53,640.

	Rs.	A.	P.
	3,49,444	0	0
	85,515	0	0
Arrack ...	2,63,929	0	0
Toddy ...	1,35,752	0	0
	3,99,681	0	0
	3,99,681	0	0
Former rent.	4,63,400	0	0
	2/8,63,081	0	0
Medium ...	4,31,540	0	0
Deduct charges ...	35,500	0	0
Net remainder	3,96,040	0	0

Statement **C.**

	3,96,040	0	0
	12,400	0	0
	3,53,640	0	0

From Messrs. Murray and Hadow, 10th, in Cons., 16th June 1828.

The charge for the present establishment is 105 per mensem or 1,260 per annum, and there is a farther charge of about the same amount for the purchase of utensils for the distilleries.

	3,99,681	0	0
	23,401	0	0
	3,76,280	0	0
	3,32,000	0	0
	44,280	0	0
	3,76,280	0	0
	3,21,686	0	0
	54,594	0	0

Vide para. 1149 of this Report.

	3,99,681	0	0
Former rent.	4,63,400	0	0
	2/8,63,081	0	0
Medium ...	4,31,540	0	0
Deduct charges.	23,401	0	0
	4,08,139	0	0
	4,08,139	0	0
	3,32,000	0	0
	76,139	0	0
	4,08,139	0	0
	3,53,640	0	0
	54,499	0	0

Vide para. 1150 of this Report.

1151. 'It is now to be considered whatwould be the probable reve- 'nue from Abkarry under Aumany management. Messrs. Murray and 'Hadow estimate the additional charges which will be necessary if the 'Abkarry revenue be taken under Aumany at Rupees 23,401, viz., Rupees '19,401 for additional servants Rupees 2,000 for contingencies, and 'Rupees 2,000 for godown rent, Assuming the average revenue after 'deducting the cost of the arrack but before deducting other charges to 'be according to the renter's account Rupees 3,99,681, and allowing the 'additional charges suggested by Messrs. Murray and Hadow, there will 'remain a net revenue to Government of Rupees 3,76,280, being Rupees '44,280 more than the present rent, and Rupees 54,594 more than the 'rent to be expected according to the calculation in para. 16.

1152. 'Taking the medium between the former *rent* and the above 'sum of Rupees 3,99,681, the probable amount of revenue after defraying 'the prime cost of arrack, and deducting the above sum of Rupees '23,401, for additional charges under Aumany, there will reamin a net 'revenue of Rupees 4,08,139, being Rupees 76,139 more than the 'present rent, and Rupees 54,499 more than the rent to be expected 'according to the calculation in para. 17.

1153. 'The Board, however, are inclined to think that the expenses of the Abkarry Farm are 'overcharged by the renters; and that too high an estimate has been made by Messrs. Murray 'and Hadow of the profit which should be allowed out of the gross collections for the remuneration 'of the contractor. The renters charge upwards of Rupees 25,000 for servants wages, &c., at

'nearly an equal rate for the Toddy and Abkarry respectively. Messrs. Murray and Hadow observe 'that from the detailed nature of the toddy revenue, the charge for this branch at a little more 'than a thousand Rupees a month does not appear excessive. But there is not the same reason for 'keeping up a large establishment for the Abkarry branch supposing than that the charge for the 'toddy is no more than sufficient, it may be inferred that an equal or nearly equal charge for the 'arrack is excessive. It is adduced as an argument for continuing the toddy and arrack under 'the same management that the expense of protecting and collecting the revenues from this 'source is less when they are united. But those charges are made separately as if one branch had no 'assistance from the other. Supposing the toddy and arrack to be separate, probably half of the 'establishment which is requisite for the toddy would be sufficient for the arrack, but being con- 'joined, it might be expected that the Sibbendy employed for the toddy while it was managed 'separately, would be sufficient for both at least for the prevention of smuggling. For these reasons 'the Board were disposed at first to make a deduction of 10,000 Rupees or two-fifth from this charge.

9th in Cons., 15th June 1823.

'But as Messrs. Murray and Hadow in their letter of the 10th June 'estimate the probable charge of the establishment which must be enter- 'tained by the Collector to replace the renter's establishment if the Abkarry be taken under Aumany 'at Rupees 19,401, they think it proper to limit the deduction to 5,000 'Rupees or one-fifth leaving upwards of 20,000 Rupees. Another charge 'which appears excessive is for contingencies at the average of about '5,500 Rupees. The probable charge on this account under Aumany is 'estimated by Messrs. Murray and Hadow at 2,000 Rupees. It seems 'therefore fair to make a deduction of at least 2,500 Rupees from the 'renter's charge, leaving 3,000 Rupees. By these deductions the renters' charges are brought 'down to Rupees 28,000, which sum is still Rupees 4,599 more than the estimate of the probable 'additional charge under Aumany.

500	35,500
2,500	7,500
7,500	28,000
	23,401
	4,599

1154. 'With respect to the profit to be allowed to the contractor, Messrs. Murray and 'Hadow state that they conceive a percentage of 30 on the capital employed to be a fair remu- 'neration, but their calculation gives a great deal more. In the case of the Abkarry rent they 'estimate the capital by the amount of the deposit and by the amount said to be actually invest- 'ed in the materials requisite for the manufacture of country arrack. The deposit is in 'Company's paper bearing an interest of 5 per cent., but, instead of deducting this interest from '30 per cent. and taking 25 per cent. as the rate to be deducted from the gross collections to 'give a profit of 30 on the deposit, they *add* the interest, thereby raising the rate of 'profit to 35 per cent. or 5 per cent. more than they think a fair remuneration. At the 'same rate of 35 per cent. they allow for profit on the capital said to be invested in 'material for the manufacture of arrack estimated at 50,000 Rupees. Messrs. Murray 'and Hadow state that they are informed by the renters that they have actually in their 'possession at this time materials to that value which they are willing to submit to inspection. 'Be this as it may, the Board cannot think it is *necessary* to invest so large a capital at once in 'the materials in question. The whole amount of the cost of manufacturing the arrack consumed 'in a year is only about 50,000 Rupees. It is probable that a capital equal to one-sixth of this 'amount would be sufficient to keep the manufacture going, and to maintain the requisite supply, 'one half being invested in materials and the other half in the manufactured article, a supply of 'materials sufficient to keep the distilleries at work for one month, and a supply of arrack for one 'month's consumption being always kept on hand. If the renters find it for their interest to buy 'one year's stock at once, they will do so; but this is no reason for including the whole amount as 'capital upon which a profit is to be allowed. No doubt the reduced price at which they can buy 'the materials in large quantities causes a saving in the end equal to or more than that which 'arises from the employment of a smaller capital. On the whole, the Board are satisfied that to 'allow a profit on one-fourth of the whole cost of manufacture as the amount of capital actually 'employed is ample. Taking the whole cost to be 50,000 Rupees, the capital actually employed 'in the manufacture of country arrack, may thus be estimated at 'Rupees 12,500, which added to the amount in deposit Rupees 83,000, 'makes the total capital on which a profit is to be allowed Rupees '95,500, at the rate of 30 per cent. suggested by Messrs. Murray and 'Hadow as a fair remuneration, the amount of profit is to be allowed 'on this capital would be Rupees 28,650. Deducting Rupees 4,150 'which the renters receive as interest on their deposit, the re- 'mainder Rupees 24,500 is the amount to be subtracted from the 'gross collections. But the Board apprehend that 30 per cent. is a 'rate of profit greatly beyond what is usually double the market rate of 'interest, they believe is considered a profit sufficient to cover a high 'degree of risk, assuming the market rate of interest to be 12 per 'cent., an allowance of 24 per cent. for profit would thus appear to be 'sufficiently liberal. At this rate the amount would be Rupees 22,920, 'and deducting Rupees 4,150 for the interest which the renters receive 'on their deposit bonds, the amount to be subtracted from the gross collections would be Rupees '18,770.

	83,000	0	0
	12,000	0	0
	95,500	0	0
	30	0	0
	28,650/00	0	0
Deduct 5 per cent. on 83,000 ...	4,150	0	0
	42,500	0	0
	95,500	0	0
	24	0	0
	3,82,000	0	0
	1,91,000	0	0
	22,920/00	0	0
	4,150	0	0
	18,770	0	0

	28,000	0	0
	19,000	0	0
	47,000	0	0
	3,99,681	0	0
	47,000	0	0
	3,52,681	0	0
	3,32,000	0	0
	20,681	0	0
Estimate under Aumany - in Para. 18. ...	37,628	0	0
	3,52,681	0	0
	23,599	0	0

1155. 'Supposing then the charges to amount to Rupees '28,000, and allowing a profit of Rupees 18,770, or say Rupees 19,000, 'the total deduction to be made from the gross collections in estimating 'the net amount payble as rent, is Rupees 47,000. Assuming the 'gross collections according to the renter's account to be Rupees '3,99,681, and deducting Rupees 47,000, the remainder will be Rupees '3,52,681 or Rs. 20,681 more than the present rent, but Rupees 23,599 'less than the probable revenue under Aumany, supposing the 'gross collections to be the same.

Vide Para. 1150 of the Report.

	4,31,540	0	0
	47,000	0	0
	3,84,540	0	0
	3,32,000	0	0
	52,540	0	0
	4,08,139	0	0
	3,84,540	0	0
	23,599	0	0

1156. 'Assuming the gross collections to be Rupees 4,31,540 'according to the calculation in para. 17, and allowing again Rupees '47,000 for charges and profit, the net amount payable as rent will 'be Rupees 3,84,540, which is Rupes 52,540 more than the present 'rent, but Rupees 23,599 less than the estimated net revenue under 'Aumany from the same gross collections.

1157. 'Observing that the Abkarry collections before the renting system was introduced 'seldom came up to the amount of the present rent, Messrs. Murray and Hadow state that if a 'higher offer of rent can be obtained than Rupees 3,32,000, they would by no means advise that 'the revenue should be taken under Aumany, but if that the amount be not offered, then they 'think it would be proper to keep it under the Collector.

1158. 'Messrs. Murray and Hadow have submitted a statement of the gross collections 'for 22 years, the average of which is Rupees 3,37,417, but the average of the last 11 years is 'Rupees 3,82,367.

1159. 'On the whole the Board conclude that no offer of rent should be accepted below the 'sum of Rupees 3,76,280, being the probable net revenue under Aumany on the estimate of the 'gross collection, afforded by the renters' accounts.

1160. 'With respect to the duties on tobacco, betel, &c., the Board requested Messrs. 'Murray and Hadow to consider whether it is probable that a greater 'net revenue may be obtained by renting them than by taking the 'collection under Aumany, and if on this account and on other con-

Tobacco, betel, &c., 21st April 1828. In Cons., 21st do.

'siderations they should come to the conclusion that it is advisable to continue the farming sys-'tem, to form an estimate of the amount of rent which would give a fair revenue after providing 'for the charges and the necessary profit of the contractor.

1161. 'Messrs. Murray and Hadow state their opinion that it is preferable to rent these 'duties as most likely to secure an augmented revenue, but they do 'not express their sentiments as to the lowest amount which ought to 'be accepted as rent in preference to taking the collection under 'Aumany. They have submitted an abstract statement furnished by 'the renters, showing their gross collections, charges, net revenue, 'profit and loss. This abstract it is stated has been compared with monthly accounts prepared 'from the memoranda furnished by the Collector's Hereafrah of the quantity of tobacco, &c., 'passed every day by the renters, and with the monthly statements furnished by the renters, 'and the entries have been found very nearly to correspond. Messrs. Murray and Hadow 'conclude therefore that the quantity of each article imported, and the duty levied by the renters, 'as given in their statement, may be assumed to be correct. As to the charges, however, they 'observe that they have not the means of ascertaining their correctness, but that the renters are 'certainly under the necessity of maintaining a considerable establishment.

13th, in Cons., 15th May 1828.

Para. 11.

Statement. Enclosure in letter dated 13th May.

Actual Collections to 31st March ...	2,66,229
Estimated to 12th July.	1,09,620
	3,75,849
Gross Collections 1235.	3,42,027
Do. do. 1236.	3,89,074
Do. do. 1237.	3,75,849
	11,06,950
Average	3,68,983
Actual Charges 1235.	34,342
Do. do. 1236.	48,957
Estimated do. 1237.	50,377
	1,33,676
Average	44,558
	3,24,425
Profit at 30 per cent. on Rupees. 83,750 ...	25,125
Deduct interest at 5 per cent. on do.	4,187½
	20,937½
	3,03,487½

1162. 'According to the renters' account, the gross amount of 'duties collected on tobacco, betel, ganjah and bang in Fusly 1235 'was Rupees 3,42,027, in Fusly 1236 Rupees 3,89,074, and up to the '31st March in the current Fusly Rupees 2,66,229, allowing at the 'same rate for the collections in the remaining period of the Fusly. The 'total collections may be computed at Rupees 3,75,849, and the aver-'age of the three Fuslies at Rupees 3,68,983. The average charge 'may be computed in like manner at Rupees 44,558, leaving a net 'surplus of only Rupees 3,24,425 for rent and profit.

1163. 'Allowing 30 per cent. for the renters' profit on the 'amount of the present deposit Rupees 83,750, as suggested by Messrs. 'Murray and Hadow, but deducting 5 per cent. for the interest on 'the Bonds, the remainder payable as rent will be Rupees 3,03,487½, 'allowing 24 per cent. for profit as proposed with respect to the Abkarry 'and deducting 5 per cent. for the interest on bonds, the remainder will 'be Rupees 3,08,512½.

10th, in Cons., 16th June 1828.

	3,68,983	
	11,004	
		3,57,979
3,57,979		3,57,979
3,03,487		3,08,512
54,492		49,467

1164. 'The charges that will be necessary in addition to the 'present charges of the Collector's establishment should this revenue 'be taken under Aumany, are estimated by Messrs. Murray and Hadow 'at Rupees 11,004, deducting this sum from the average gross 'collections in the present rent according to the account of the renters, 'there will remain a net revenue of Rupees 3,57,979.

Statement in letter from Messrs. Murray and Hadow, 19th, in Cons., 22nd August 1825.

	Rs.
	4,07,400
	4,02,384
	3,68,983
	11,78,767
Medium	3,92,922
Total charge under former rent	1,01,643
Average per annum	39,712
Average of present rent	44,558
	83,270
Medium	41,635
	15,912
	57,547
	3,92,922
	57,547
	3,35,375
	3,92,922
	11,004
	3,81,918
	3,35,375
	46,543

1156. 'The gross collections of the former rent for 31½ months 'from 2nd December 1822 to 11th July 1825, amounted according 'to the statement of the renters to Rupees 10,56,288, the average per 'annum being Rupees 4,02,384. The gross revenue allowing for the 'difference of the rate of duty on tobacco in an equal period before the '2nd December 1822, amounted to Rupees 10,69,458, the averages per 'annum being Rupees 4,07,400. Adding these averages to the average 'of the present rent, and taking the medium, it will be found to be 'Rupees 3,92,922. Again the medium between the average charge per 'annum under the former rent, and the average charge per annum 'of the present, is Rupees 41,635. Deducting this sum and Rupees '15,912 for profit, total Rupees 5,547, from Rupees 3,92,922, the 'remainder payable as rent will be Rupees 3,35,375.

1166. 'Deducting from the sum of Rupees 3,92,922 the estimated 'additional charge if this revenue be taken under Aumany Rupees '11,004, the remainder will be Rupees 3,81,918 or Rupees 46,543 'more than the probable rent.

1167. 'The least sum which ought to be accepted for the rent of these duties the Board 'conclude to be Rupees 3,57,979, being the probable net revenue under Aumany, supposing the 'gross collections to be about the same as the present renters have realized according to their 'own accounts.

1168. 'Although Messrs. Murray and Hadow do not express an opinion as to the lowest 'amount that ought to be taken as rent if these duties be again farmed, 'they mention with reference to this point that the average of 10 years' 'collections, exclusively of the expense of the establishment, does not 'exceed Rupees 3,04,415; but it is to be observed that no allowance is 'here made for the amount of half duty on tobacco remitted from 1st April 1819 to 18th May 1821, 'for which an allowance was made in their letter of the 19th August 1825, with reference to the 'same statement, whereby the average was raised to Rupees 3,32,949.

Para. 20. letter, 13th. In Cons., 15th May 1828.

Para. 15. In Cons., 22nd Augt. 1825.

1169. 'For the reasons stated by Messrs. Murray and Hadow, which are noticed in para. 7 'of this letter, the Board are of opinion that if the renting system 'be again tried, the arrack and toddy should be united in one farm. In 'the general instructions communicated to Messrs. Murray and Hadow, 'under date the 21st April, they were directed to consider whether it 'would not be advisable also to unite the Abkarry Farm in the Chingleput District with that at 'Madras, and also the Chingleput Sayer with the Madras Farm of the duties on tobacco, betel, '&c., with reference to the facilities for the prevention of smuggling and the saving of expense 'which such an arrangement is calculated to afford. A reference was 'also made on this point to the Collector of Chingleput. Mr. Viveash 'states that he considers the arrangement unobjectionable, and Messrs. 'Murray and Hadow recommend that it be adopted. It is proposed there-'fore if it shall be determined to continue the renting system with respect to the Madras revenues 'to receive offers for the Abkarry of the two districts jointly, and for the Sayer of Chingleput 'conjointly with the duties on tobacco, &c., at Madras, it being provided that if a rent is concluded

Vide para. 1140 of this Report.

In Cons., 21st April 1828.

To the Collecter, 21st. In Cons., 21st April 1828.

From Collr. of Chingleput, 12th, in Cons., 15th May 1828.

'the amount to be credited to Chingleput shall be in the portion of the average of Abkarry and 'Sayer in Chingleput to the averages of Abkarry and of the revenue from the duties on tobacco, '&c., at Madras during the last five years. In this case Messrs. Murray and Hadow, the Collectors 'of Land and Sea Customs at Madras, and Mr. Viveash, the Collector of Chingleput, will be directed 'to form themselves into a Committee for the purpose of receiving the offers that may be made 'for these farms at public auction and otherwise, and for the management of all the busines 'connected therewith.

1170. 'It was pointed out to Messrs. Murray and Hadow in the Board's instructions that 'the Government had directed that if a rent be again entered into 'either for the tobacco, &c., duties, or the Abkarry, it shall not be for 'a longer term than one year; and also that the indulgence granted to 'the present renters of receiving credit for the collections on tobacco, '&c., at the Sea Custom House shall not be continued. Adverting to 'the first of these points, they strongly recommend that the order referred to be revoked, and that 'authority be given to them to offer the farm on rent for a term of three years. They state that 'this is the general desire of the parties likely to be competitors for the rent, and that the same 'feeling has always prevailed; prudent speculators being unwilling to give the same rent for one 'year as for three from the greater risk of failure. Their argument is that in a contract for three 'years, "if there is a loss in the first year it might be made up in the subsequent one," whereas if 'the contract ended with the year it would be irretrievable. Messrs. Murray and Hadow allude 'particularly to losses from mismanagement, but the argument applies to every kind of loss, and 'especially to losses from an unfavorable season. The Board know that this is the general reasoning 'on the subject, and they think that its justness is unquestionable. Another very powerful reason 'for renting these revenues, at least the duties on tobacco, &c., for more than one year, is the pro- 'bability that the renter will endeavour to make the most of his contract towards its close by 'inducing merchants, by the remission of a portion of the duty, to pass an extraordinary quantity 'of tobacco, &c., to the overstocking of the market. On the whole the Board are convinced that to 'ensure an adequate revenue from the Abkarry and the duties on tobacco, &c., by the renting 'system, it is necessary to give them in farm for a term of years not less than three.

From Government, 21st, in Cons., 23rd Nov. 1826.

From do. 13th, in Cons., 22nd, Nov. 1827.

1171. 'On the second point the Board request the attention of Government to the obser- 'vations of Messrs. Murray and Hadow in which they fully concur. 'They are not aware of any objection that can be urged against the 'measure proposed of taking a new average of the Sea Customs 'collected on tobacco, &c., during the last five years, and allowing the contractor, if a new rent is 'entered into, to receive the surplus, as a security against any attempt on the part of their 'rivals to injure them by diverting the supplies which are usually brought to Madras by 'land from their ordinary course, and bringing them in by sea.

To Govt., 1st, in Cons., 1st Nov. 1827.

1172. 'Adverting to the observations of Government as to the inoperativeness of the 'principle of competition with respect to the farming of revenue at 'Madras, as proved by the proceedings which took place when the 'present contract were entered into, the Board suggest to the con- 'sideration of Messrs. Murray and Hadow whether it might not be attributed to the demand of 'so large a deposit as half the amount of the annual rent. They remarked that this appeared 'likely to confine the competition to a very few wealthy individuals, precluding perhaps the 'persons best qualified for such an undertaking in respect to their general skill and ability in 'business and the respectability of their characters, but who have not capital sufficient to enable 'them to comply with such a demand, although they might be able to make a deposit equal to 'the amount of two or three kists. Messrs. Murrary and Hadow state that it has been the practice 'to take half the required deposit or three kists in Company's paper and the remaining half in

From Government, 13th Sept., in Cons., 26th do. 1825.

'title deeds of houses, &c., blank endorsed. They agree with the Board in thinking a deposit of 'three kists in Company's paper will be amply sufficient, if it be provided that "on failure 'of the payment of any kist by the 3rd of the month succeeding that for which it is due, the 'same shall be made good from the deposit, and that if the amount so taken from the deposit 'and applied to the liquidation of the kist outstanding shall not be replaced by the 20th of the 'same month, the farm shall be taken under Aumany and managed by the Collector to the 'end of the term, or under-rented at the charge and risk of the original contractor." The 'Board are of opinion that with a strict attention to these provisions the deposit might be safely 'reduced to the amount of even two kists with collateral security. 'In Tanjore where the Sayer rent approaches to one lacs, the deposit 'is only two kists.

The offer for 1238 is four lacs.

1173. 'It will be observed that Messrs. Murray and Hadow in their letters now submitted 'in Fuslies 1236 and 1237 to the removal of this check. The principle of the system of pass 'chits has been approved generally by Government in respect to these 'revenues, and it is particularly observed in Mr. Chamier's letter of the '28th August 1827, that "the employment of pass chits for the purpose 'of preventing the illicit removal of betel from the gardens within 'Madras, appears to be a measure against which no reasonable objection can be urged by the gar- 'deners, provided sufficient check against abuse and vexatious interference with the fair dealer be 'established." But information is required to enable the Governor in Council to judge whether the 'course of proceeding which it is intended to pursue when the system is actually in operation 'is likely to prove effectual for this end. Messrs. Murray and Hadow 'state that "it was their intention, and so they believe it was under- 'stood by the renters, that no betel should be cut except in the presence of the peons, which peons 'should invariably accompany the betel to the renter's Cutcherry for the purpose of having 'the duty assessed thereon, thus (they observed) all interruption to the fair dealer would 'be prevented, and the necessity of having persons at each garden to grant pass 'chits would be avoided." It does not appear, however, to be indispensable that the betel should 'be brought to the Cutcherry. It might be provided that gardeners wishing to cut their betel 'and to carry it to market shall obtain chits on application at the renter's Cutcherry and paying 'the duty beforehand; such chits to be produced to the peons appointed to watch the gardens, 'and to be considered a sufficient license for cutting and removing the quantity specified therein, 'as well as a protection for it in transit. In the case of gardens being sub-rented to the owners, 'the gardeners themselves might be authorized to issue pass chits for the produce similar to those 'to be issued by the renters.

13th May, in Cons., 15th May 1828.
10th in Cons., 16th June do.

From Govt., 21st, in Cons., 23rd Nov. 1824.
Do. 13th July, in Cons., 2nd Aug. 1827.
In Cons., 3rd Sept. 1827.

13th, in Cons., 17th Sep., 1827.

1174. 'That it was not allowed to the gardeners, under Aumany management, to cut or 'remove their betel without the permission and supervision of the 'Circar servants, is fully proved by the letter and enclosures referred 'to by Messrs. Murray and Hadow by a letter from the Collector, 'dated 26th June 1821. To the fair dealer who is willing to pay the full duty on his produce this 'can be no hardship, and in the opinion of the Board the system is necessary and indispensable 'for the prevention of smuggling; as the minimum quantity of betel to be entered in a pass chit 'is 100 leaves, this of course is the least quantity which can be allowed to be cut at one time 'and removed in one parcel. But as it is very desirable to give no encouragement to a practice 'of retailing betel at the gardens, it might be expedient to raise the minimum quantity to be 'cut and removed from the gardens in one parcel, a great deal higher than the maximum of the 'quantity to be passed without a chit.

From Collector 25th, in Cons., 27th July 1826.
In Cons., 28th June 1821.

1175. 'The permission to issue pass chits, and the conditions on which it is granted and the 'provisions and restrictions relating thereto, will properly be inserted in the cowle to be delivered 'to the renters if a new contract is entered into. The knowledge that the system will be autho- 'rized for the future will probably affect the biddings favorably.

1176. 'The Board understand that the present practice is to cause all the articles, the 'duties on which are included in the rent, to be brought to the renters' Cutcherry for the 'payment of the duty to which they are respectively liable; which being paid, the 'parties clearing the articles apply for and obtain chits to protect them from being stopped in 'transit to the retail shops. The fair dealer bringing in betel, &c., reports to the first peons he 'meets that he is proceeding to the Cutcherry and the peon accompanies him on the way. If a 'person is observed proceeding clandestinely with betel, &c., in his possession, he his stopped, and 'if he has no pass showing that he has been at the Cutcherry and paid duty, he is sent to the 'Collector, who inquires into the case and disposes of it. It is understood that the chit in use 'contains only the name of the party to whom it is issued, the date, and the quantity of betel, &c., 'which it is to pass.

1177. 'With reference to the 8th para. of Mr. Chamier's letter of the 28th August 1827,
In Cons., 3rd Sept. 1827. 'I am directed to submit for the information of Government, the accom- 'panying copy of a letter to the Collector of Madras, under date the
In Cons., 5th July 1827. '5th July 1827, by which it will be perceived that the Board had 'previously refused the surrender of the rent of the duties on tobacco, betel, &c., proposed by the renters.

1178. 'In para. 26 of the letter from Messrs. Murray and Hadow, dated the 13th May, a
In Cons., 15th May 1828. In Cons., 19th May 1828. 'statement is given of the quantity of tobacco imported in the months 'of March and April of 1826, 1827 and 1828, shewing an increase in 'this year; but by a further statement furnished by them under date 'the 16th May, shewing the quantity imported in the same months of the years from 1820 to 1825 'inclusive, it appears that the importation of 1828 is rather under the average. The Board, how-
To Messrs. Murray and Hadow, 21st, in Cons., 21st April 1828. 'ever, apprehend it to be very likely that the renters at the close of 'their contract will endeavour to pass a greater quantity than is 'required to stock the market. It will be observed that they have 'instructed the Collector to take care to ascertain with as much accuracy as possible the quantity 'imported up to the end of the Fusly, and how it is disposed of.

1179. 'In pursuance of the instructions contained in the 3rd para. of Mr. Chamier's letter of
Vide para. 1133 of this Report. To Collr. 15th, in Cons., 15th May 1828. From do. 27th, in Dy. Cons., 29th May do. To do. 27th, in Dy. Cons., 29th do. From do. 31st May, in Cons., 2nd June do. 'the 13th May, the Board called upon the Collector to furnish state- 'ments of the rents received and the charges incurred by Government 'on account of the Abkarry and tobacco and betel, &c., revenue since 'the introduction of the renting system; and of the gross collections, 'charges and net revenues from these sources for a similar number of 'years immediately preceding. The statements first rendered not 'being considered satisfactory, the Collector was directed to furnish 'other statements more in detail. These are now submitted, but the Board regret to observe 'that from the manner in which they are made up, they are not calculated to be of any material 'use for the purpose of comparison. It is hoped however that the details afforded in this letter 'from other sources, will supply their deficiencies.

1180. 'The Board have communicated with the Commissary-General on the subject of the 2nd
Vide para. 1132 of this Report. 'para. of Mr. Chamier's letter of the 13th May, and have had satisfac- 'tion in finding that he concurs in their opinion that an authorized sale 'of spirituous and fermented liquors within the limits of Military 'Cantonments under proper regulations is likely to be the most effectual means of preventing

'excess; and that he considers it advisable to commit the licensed sale within the limits of the 'Cantonment at St. Thomas' Mount, Palaveram and Poonamallee to the contractor for the 'general Abkarry Farm of Madras and Chingleput, subject to the supervision and control of the 'Commanding officers of the respective Cantonments. If this arrangement be sanctioned, it will 'add considerably to the amount of rent which ought to be obtained for the whole farm; but the 'Board have not thought it necessary to make any allowance for it in their calculations, nor for the 'reduction which may be anticipated in the event of the limits of the Cantonments being enlarged 'without the proposed arrangement being sanctioned, their object being to afford a general view 'of the probable result upon the revenue of the two measures, of continuing the renting system, and 'of returning to Aumany management respectively.

1181. 'The Board wish it to be understood that although for this purpose they have adopted 'the estimates of Messrs. Murray and Hadow of the additional establishments which it will be 'requisite to maintain under Aumany, they have not formed a decided opinion as to their necessity.

1182. 'It will be observed that the Board had expected to be able to submit their observa- 'tions upon the subject of this letter at an earlier period, so as to have obtained the decision of 'Government regarding the measures proper to be adopted on the expiration of the present rent 'by the beginning of this month, that if it were resolved to continue the renting system, the 'several farms might be put up to auction in the first week of June, or otherwise that measures 'might be adopted for resuming them. They regret that the repeated references it has been 'necessary to make, and the intricacy of the subject, has caused delay in coming to conclusions 'upon it. They trust, however, that the information now submitted will readily enable the 'Government to form a judgment upon the main questions which require to be immediately 'determined.

1183. 'With reference to his leter of the 13th May, the Secretary to Government transmitted
From the Secy. to Govt., in Cons., 23rd June 1828. 'to us on 20th June, a copy of a letter from the Commissary-General 'respecting the sale of arrack and toddy at Poonamallee and in the 'vicinity of the Cantonments at St. Thomas' Mount and Palaveram, in 'order that, on the occasion of submitting our sentiments as to the best mode of conducting the 'management of the Abkarry revenues of the Presidency and Chingleput in the ensuing Fusly, 'we might lay before Government the details of the arrangements which we might deem it advisable 'to adopt with a view to regulate the sale of spirituous and fermented liquors in and around the 'station and Cantonments in question.'

1184. A copy of the letter from the Officer Commanding Poonamallee, to which reference is made in the 1st paragraph of the Commissary-General's letter, was also transmitted for our information.

1185. In our reply of 23rd June to this letter, we remarked that it was suggested in our
To the Chief Secy. to Govt., in Cons., 23rd June 1828. letter under date the 1st May, that the privilege of selling spirituous and fermented liquors under adequate restrictions at certain places to be fixed on in the vicinity of the Cantonments alluded to, might be rented out by the Collectors and form part of the General Abkarry farm of the adjoining districts, and that the prevention of illicit sales or irregular conduct on the part of the licensed vendors might be confided to the Officers commanding these stations; that this arrangement seemed to be sufficiently developed in the report of the Commissary-General in the commu- nication referred to; that he therein had pointed out the restrictions
Rules contained in para. 37, G. O. G. dated 30th Octr., 1819. which it would be necessary to impose and the powers which it would be requisite to vest in the Officers commanding the Cantonments in question; and that he also proposed that the same rules be extended to the Military station at

Poonamallee. Should the measures contemplated meet the approval of the Right Honorable the Governor in Council, it would only remain, we said, to determine the number and sites of the licensed shops and the limits within which the authority delegated to Commanding Officers by Section X, Regulation IV of 1827, was to be exercised.

1186. The adjustment of these details will rest chiefly, we observed, with the Military authorities, with whom it seemed advisable that the Collectors be placed in communication on the subject.

1187. Our letters to Government of 19th and 23rd June were replied to on 4th July.

From the Secy. to Government, in Cons., 7th July 1828.

1188. We were informed that the Right Honorable the Governor in Council desires that the rent of the Abkarry and of the duties on tobacco, betel, ganjah and bang at the Presidency for three years from the commencement of Fusly 1238, might be immediately put up to auction, but that no offer below the sum of Rupees 8,76,280 per annum for the former, or Rupees 3,57,979 per annum for the latter, or Rupees 34,259 for the whole, be accepted, and that the result be reported to the Right Honorable the Governor in Council with all practicable expedition.

Vide para. 1169 of this Report.

1189. That the arrangement proposed in the 36th paragraph of our Secretary's letter, under date the 19th June, for uniting the rents of the Abkarry of Madras and the Chingleput district, and that of the Sayer of the latter with the duties on tobacco, &c., at Madras, appeared to be unobjectionable and might be adopted, provided that no offers be accepted for the joint rents which should not include in their totals, in addition to the sums above specified, such further sums as might be deemed to be fair revenue from the sources in question for the Chingleput district.

Vide para. 1172 of this Report.

1190. That, agreeably to our recommendation, the Right Honorable the Governor in Council permitted a new average of Sea Customs, collected on tobacco, &c., during the last five years, to be taken and allowed the contractors, if a new rent was entered into, to receive the surplus as a security against injury to their interests by the increased introduction by their rivals of supplies by sea, and that on the conditions specified in the 39th paragraph of our Secretary's letter above referred to, and on the understanding that they will be strictly enforced, the Right Honorable the Governor in Council authorized a reduction of the deposit of the amount of two kists with collateral security.

1191. We were further informed that the Right Honorable the Governor in Council agreed with us that a provision should be made for allowing the gardeners wishing to cut their betel and to carry it to market, to obtain chits on application at the renter's Cutcherry on paying the duty beforehand; but that he was not aware of any objection to the retail sale of betel at the gardens, provided the interests of the renters are sufficiently protected against fraud; it being obvious that the retail sale at the gardens must be a great convenience to persons residing in the neighbourhood.

1192. We were called upon to submit the draft of the cowle to be delivered to the renters if a new contract was entered into, for the approval of the Right Honorable the Governor in Council.

1193. The Right Honorable the Governor in Council approved, we were told, and authorized the proposed arrangement for regulating the sale of spirituous and fermented liquors in the vicinity of the Cantonments of St. Thomas' Mount, Pulaveram and Poonamallee; and desired that we would instruct the Collector of Chingleput to place himself in communication with the Military authorities for the purpose of adjusting the details.

1194. By this opportunity was forwarded to us a petition from certain inhabitants of Madras, in order that, if adequate offers should not be made for the entire arrack and toddy rents at Madras, we might consider of the propriety of allowing the rents to be held by divisions.

To the Chief Secy. to Govt., in Cons., 7th July 1828. Vide para. 1191 of this Report.

1195. We replied to this communication on 7th July, and with reference to the 6th para. we submitted for the consideration of the Right Honorable the Governor in Council the following observations.

1196. It is stated that the Right Honorable the Governor in Council agrees with the Board that a provision should be made for allowing the gardeners wishing to cut their betel and to carry it to market to obtain chits on application at the renter's Cutcherry, and paying the duty beforehand. Messrs. Murray and Hadow proposed that the betel gardeners should be restricted from cutting betel "except in the presence of the peons, which peons should invariably accompany "the betel to the renter's Cutcherry for the purpose of having the "duty assessed thereon." On this suggestion the Board observed that it did not appear to be indispensable that the betel should be brought to the Cutcherry, and they proposed the provision abovementioned to enable the gardeners to obtain pass chits without that condition, which chits being produced to the peons appointed to watch the gardens, should be considered a sufficient license for cutting and removing the quantity specified therein, as well as a protection for it in transit. The Board fully intended that the gardeners should be restricted from cutting and removing their betel without such license. They observed that such a restriction had been customary under Aumany; that it imposed no hardship on the fair dealer, and that it was in their opinion necessary and indispensable for the prevention of smuggling. The answer of Government, however, leaves it optional with the gardener to take out a license or not, and does not authorize the interference of the peons to prevent betel from being cut without such license. It further proposes to allow a retail sale of betel at the gardens, provided the interests of the renters are sufficiently protected against fraud.

19th, in Cons., 19th June 1828. Para. 40.

1197. The Board are decidedly of opinion that if the gardeners are left at liberty to cut their betel without the control and supervision of the peons appointed to collect the duty leviable thereon, and a retail sale be allowed at the gardens, the interests of the renters cannot be protected, and that smuggling will be carried on in open defiance of them, they therefore deem it their duty to submit the subject for the reconsideration of Government.

1198. It is proposed that the gardeners within the limits of Madras shall be restricted from cutting their betel, except in the presence of the peons attached to each garden, and from removing it from the gardens, except to the renter's Cutcherry accompanied by a peon without a pass from the renters, and that the renters shall not be bound to grant a pass for such purpose for a less quantity than is subject to a duty of half a Rupee (about 2,400 leaves). With respect to betel, tobacco and ganjah imported into Madras and brought to the renter's Cutcherry for the payment of duty, it is proposed to put in operation the system recommended in my letter of the 14th June 1827, and to bind the renters to the sum specified in the draft of Moochilka enclosed in Mr. Chamier's letter of the 13th July, subject to the modifications in respect to the minimum quantity of betel for which a pass is to be taken out, and the insertion of the name of the party to whom it is given subsequently authorized in his letter of the 28th August.

In Cons., 14th June 1827.

In Cons., 2nd Aug. 1827.

In Cons., 3rd Sept. 1827.

1199. Our letter of 7th July was answered on the following day. It was stated that the period fixed by the advertisements which appeared in that day's paper for putting up to auction the rent of duties on betel, tobacco, &c., at the Presidency, being so near at hand (the 10th July), it had not been possible for the Right Honorable the Governor in Council to refer to all the correspondence which had passed between us and Government respecting the issue of pass chits by the renters, or to determine the precise rules under which they should hereafter be used, and that it was therefore left to our discretion to adopt such arrangements as might appear to us to be necessary for the due protection of the interests of the renters and the rights of the gardeners and others.

From the Secretary to Government, 8th, in Dy. Cons., 10th July 1828.

To the Chief Secy. to Govt., in Cons., 10th July 1828.
10th July, with 3 Enclosures.
In Cons., 10th do.

1200. On 10th July we submitted a letter from Messrs. Murray, Hadow and Viveash reporting the result of the auction held that day for the rent of the Madras duties on betel, tobacco, ganjah and bang, and the Sayer of Chingleput, and the Abkarry of Madras and Chingleput.

1201. It would be seen, we observed, that an offer was made for the joint Abkarry farm to the amount of Rupees 4,42,693, being an advance of 100 Rupees on the sum at which the rent was put up at auction, and Rupees 47,693 above the aggregate amount of the present rents; that no offer was made separately for the Madras duties on betel, tobacco, &c., and the Chengleput Sayer. But that a proposal was received from the present renters to take the whole of the revenues put up at auction at a rent of Rupees 8,12,000 per annum for three years, which was recommended by the Committee for acceptance. We said that in this proposal the joint Abkarry farm of Madras and Chingleput was valued at only Rupees 4,15,000 or Rupees 27,693 below the offer made by the other parties; and that the aggregate sum offered for the whole rent was Rupees 52,810 below the amount at which the several farms were put up at auction. We expressed our inability therefore to support the recommendation of the Committee in favor of it. It was stated, we said, in the letter from the Committee that the parties making this offer for the whole were prepared to take separately any branch of the revenues included at the sums specified in their written address with the exception of the Madras duties on betel, tobacco, &c., which they declined to take alone; that it had been inferred from this that they might be disposed to take the Madras duties on betel, &c., and the Chingleput Sayer together at the sums specified, and that an explanation had been called for on the subject, but that it appeared from the answer which we submitted they were unwilling to do so.

Madras Abkarry ...	3,32,000
Chingleput do. ...	66,000
	3,95,000
Present	4,42,693
Difference... ...	74,693

Madras and Chingleput Sayer...	4,22,217
Do. Abkarry ...	4,42,593
	8,64,810
	8,12,000
	52,810

Letter from the Collr., 10th, in Cons., 10th July 1828.

1202. In conclusion we recommended that the offer of Rupees 4,42,693 for the rent of the joint Abkarry farm of Madras and Chingleput for a term of three years should be accepted; that the Collector of Madras should be directed to take the collection of the duties on betel, tobacco, &c., under Aumany; and that the Collector of Chingleput should be left to negotiate separately for the rent of the Sayer of his district.

From the Secy. to Govt., in Dy. Cons., 14th July 1828.

1203. On the 11th July in reply to our letter of 10th, we received the annexed extract from the Minutes of Consultation under that date.

Extract from the Minutes of Consultation under date the 11th July 1828.

"It appears from the foregoing letter from the Board of Revenue, that an offer of Rupees "4,42,693 per annum for three years was made for the joint Abkarry "farm of Madras and Chingleput; but that no offer was made sepa- "rately for the Madras duties on betel, tobacco, &c., and the Chingleput "Sayer. A proposal was however received from the present renters to take the whole of the reve- "nues put up at auction at a rent of Rupees 8,12,000 per annum for the term of three years. The "acceptance of the former of these offers would leave the Government under the necessity of "retaining the collection of the duties on betel, tobacco, &c., under Aumany—a system of "management which, on account of the opportunity which it affords to the native servants of "committing frauds and the expense with which it is attended, it is desirable, if possi- "ble, to avoid, and the acceptance of the latter, being Rupees 52,810 below the amount "at which the several farms were put up at auction, would involve a sacrifice of revenue to an "amount far beyond that at which it would be prudent to purchase, the advantages of exemp- "tion from the Aumany system, the Right Honorable the Governor in Council is therefore of

"opinion that neither of these offers should be accepted, the parties who have made the re- "quired deposit on account of their proposal for the Abkarry Farm having been distinctly informed "in the receipt furnished to them for the amount deposited, that the same would be returned "to them in the event of their offer not being confirmed, and the Committee having notified to "the parties concerned, prior to the acceptance of the deposit, that the sale was subject to the "confirmation of the Board of Revenue."

Subsequent to the receipt of the letter from the Board of Revenue above referred to, an address was received from C. Moorgapah and M. Shunmoogaroya stating that "they are willing "to increase their proposals from Rupees 8,12,000 to 8,52,000 if the rent should be given to them "for three years; and the parties to the offer for the Abkarry rent of Madras and Chingleput "having declined, in writing, to take the entire rents of the Abkarry and Sayer, the Right "Honorable the Governor in Council is of opinion that the increased offer made by the present "renters, unencumbered with any stipulation on the part of Government respecting the right of "estimate the produce of the betel gardens in any manner which has not hitherto been custom- "ary, should be accepted, and it is resolved that a communication to this effect be made to the "Board of Revenue, in order that they may confirm the offer accordingly."

1204. On 12th July we submitted for the information of the Right Honorable the Governor in Council a letter from the Collector of Madras of that date, and with reference to the above extract from the Minutes of Consultation requested that the petition from C. Moorgapah and M. Shunmoogaroya therein adverted to might be transmitted to us for our information and guidance in revising the cowles which the Collector was about to prepare, in order to be issued to the parties whose offer for the Sayer of Chingleput and the Madras duties on tobacco, betel, &c., and the Madras and Chingleput Abkarry, the Right Honorable the Governor in Council had been pleased to accept.

To the Chief Secy. to Govt., in Dy. Cons., 14th July 1828.
12th, in Dy. Cons., 14th July 1828.

From the Secy. to Govt., in Cons., 24th July 1828.

1205. A copy of this petition was furnished to us on 18th July.

To the Chief Secy. to Govt., in Cons., 13th Nov. 1828. In Cons., 7th July 1828.
Vide para. 1192 of this Report.

Encs. in a letter from Messrs. Murray and Thompson, 22nd Sept. 1828.
In Cons., 6th Oct. 1828.
In Dy. Cons., 14th July.
Encs. A and C in letter from Messrs. Murray and Thompson, 22nd Sept. 1828.
In Cons., 6th Oct., 1828.
To Collr. of Madras, 4th, in Cons., 4th Sept. 1828.
From Messrs. Murray and Thompson, 22nd Sept., in Cons., 6th Oct. 1828.
To do. 3rd, in Cons., 3rd Nov. 1828.
From do. 10th, in Cons., 13th Nov. 1828.
To Collr. of Madras, 13th, in Cons., 13th Nov. 1828.

1206. With reference to the order conveyed in the 7th para. of Mr. Secretary Chamier's letter of the 4th July last, we on 13th November submitted a draft of a general cowle signed by the Collectors of Madras and Chingleput, stating the terms of the rent of the joint farm of Sayer and Abkarry in the Collectorates of Madras and Chingleput granted to C. Moorgapah Moodelly and M. Shunmoogaroya Pillay under the orders of Government, dated 11th July 1828, for three years from 12th July 1828 to 10th July 1831, and drafts of separate cowles to be annexed thereto, signed by the Collector of Madras, containing the conditions to be observed by the renters in regard to the duties on betel, tobacco, &c., and the Abkarry within the limits of the Supreme Court, with the correspondence relating thereto in the margin.

Para. 39.

1207. It would be observed, we said, that the draft of the general cowle signed by Messrs. Murray and Thompson made the kist for every month payable on the 20th on the succeeding month contrary to our intention, and the arrangement suggested in our letter to Government, dated 19th June, which under the instructions conveyed to him under date the 7th July last, it was the duty of the Collector of Madras

to explain to the competitors for the rents before and at the time of bidding and which they were no doubt fully apprized of. The draft, we said, had been altered by order of the Board, and the kist for every month was made payable within three days after the date on which it was due, the kist of November for instance on or before the 3rd of December.

1208. We particularly requested the attention of the Government to the provisions respecting the betel gardens introduced into the cowle for the collection of the duties on betel, &c., with reference to the correspondence noted in the margin, and to the letter which we in the exercise of the discretion left to us by Government addressed to Messrs. Murray and Hadow under date the 9th July, copy of which we submitted.

To Government, 7th, in Cons. 7th July.
From do. 8th, in Dy. Cons., 10th July.
In Dy. Cons., 10th July 1828.

1209. We had withheld, we said, the drafts for sometime in the expectation of being able to submit with them drafts of cowles for the Chingleput Sayer and the Abkarry of Madras and Chingleput beyond the limits of the Supreme Court, but the completion of these had been delayed. The former pending a discussion with the Collector of Chingleput not yet terminated regarding certain provisions proposed to be inserted in it, and the latter for the purpose of including in it the requisite details regarding the Cantonments which had not been finally settled. These cowles would, we said, be submitted separately as they were ready, but that in the meantime we had ordered the renters to be furnished with sunnuds authorizing them to act according to custom in the management of their farms.

To the Collr., 25th, in Cons, 25th Augt. 1828.

C, D, E. Enclosures in the Collr's., letter of the 18th July 1828.

1210. The old farms of cowle for the duties on betel, &c., and the Madras Abkarry we submitted also for the purpose of comparison.

In Cons., 21st do.
To the Chief Secy. to Govt. In Dy. Cons., 27th Nov. 1828.
Proceedings, in Cons., 20th Nov. 1828.

1211. On the 24th November we submitted for the orders of the Right Honorable the Governor in Council the following extract from our Proceedings under date the 20th of that month.

Dated 27th Sept. In Cons, 16th Oct. 1828.

1212. 'Read again letter from Messrs. Murray and Thompson 'regarding the adjustment of the proposed Abkarry farms within the 'Cantonments of St. Thomas' Mount, Poonamallee and Palaveram.

1213. 'Resolved to recommend to Government to sanction the proposed addition of 'Rupees 4,353-4-10 to the rent sanctioned by Government under date 'the 11th July last for the general farm of Sayer and Abkarry in the 'Collectorates of Madras and Chingleput on account of the farm of 'Abkarry newly established within the limits of St. Thomas' Mount* 'and Poonamallee, whereby the total amount of rent to be paid 'annually by the contractor C. Moorgapah Moodelly and M. Shunmoogaroya Pillay, will be 'increased to Rupees 8,56,853-4-10.

Rupees 8,52,000.
In Dy. Cons., 14th July 1818.
*The Abkarry at Palaveram is included in the general rent of Rs. 8,52,000, the sale of spirituous liquors &c, having been always permitted there.'

Enclos., in letter from Messrs. Murray and Thompson, dated 22nd Sept. 1828.
In Cons., 6th Octr. do.
To Messrs. Mursry and Hadow, 7th, in Cons., 7th July 1828.
From Messrs. Murray and Thompson, 6th, in Cons., 11th Sept. 1828.
To do. 11th, in Cons., 11th Sept. 1828.
From do. 22nd Sept., in Cons., 6th Oct. 1828.
From do. 27th, in Cons, 16th Oct. 1828.

1214. 'Resolved also to submit for the sanction of Government the 'draft of Cowle D. for the general Abkarry Farm in the Collectorates 'of Madras and Chingleput beyond the limits of the Supreme Court 'including the Cantonments, altered as proposed in paras. 3 and 4 of 'the above letter, also the correspondence noted in the margin relative to the arrangements which have been settled with the Officers 'commanding the respective Cantonments.'

Relative to the Forms of Grants and Certificates issued by the Collector of Madras.

1215. On 28th we submitted for the consideration of the Right Honorable the Governor in Council the Forms of Instruments as noted in the margin which has been prepared by the Advocate-General, and were recommended by him to be substituted for the instruments relating to immoveable property then issued from the Office of the Collector of Madras, under the denomination of Grants and Certificates. Forms of the instruments in use we also submitted for the purpose of comparison.

To the Chief Secy. to Govt., in Cons., 28th Feb. 1828.
Vide Encl. A, B, C and D, in Cons., 28th Feb. 1828.

E & F. In a letter from the Collr. of Madras, 25th, in Cons., 29th July 1822.

1216. We observed that the instrument then in use, denominated a Company's grant, was in the form of a lease; that the ground mentioned in it was treated as the property of the Honorable Company and was leased for 99 years with a covenant on the part of Government, of removal at the expiration thereof; that the lease was stated to be given in consideration of certain covenants on behalf of the lessee; but that the instrument was executed in one part only by the Collector of Madras on behalf of Government.

1217. It was admitted, we said, that nothing more was intended by the deed than to lease out the interest of Government in the ground specified, saving all other interests; but that by the terms of it an absolute property was asserted on behalf of Government, exclusive of every other interest, and superseding every other title so in practice, when application was made for a grant, the applicant, we remarked, was required to surrender the title deeds by which he obtained and held possession of his ground, and "to consent to their being "cancelled. That this done, he was permitted to take out his Grant "or Certificate." And that "in fact, (in the words of the Collector of "Madras) he gives up his right to Government and receives it back as a boon with certain "conditions attached to it."

From the Collr. of Madras, 22nd, in Cons., 25th April 1822. Para. 8.

1218. We added that the Advocate-General considered both the instrument itself and the practice of the Collector's office in the issue of it, extremely objectionable, as calculated to create a confusion of title, and consequently to render the possession of property insecure; that he thought that no deed affecting property of the kind in question should be executed on behalf of Government, except when a party was in actual possession under a good title, and that the instrument to be issued in that case should be adopted to confirm the possession, so far as the Company was concerned, in consideration of that title, and of a covenant on behalf of the party in possession, to pay a certain sum yearly as a commutation for the Circar interest in the ground specified, it being provided that in default of payment the officers of Government might enter and distrain for the same, and the Government covenanting on the other part to receive the said sum yearly as a commutation for the Circar interest.

A and B.

The new forms, we said, were prepared accordingly, that the one marked A was adapted to the case of an original purchase from Meerassidars, and the other marked B to the case of a purchase or transfer from an intermediate possessor.

1219 When application was made for a grant of land that had been waste or in cultivation, as being intended to be enclosed or converted into a garden, accompanied by a bill of sale from the Meerassidars of the village in which it was situated, the Advocate-General suggested, we remarked, that the Collector should ascertain the tenure under which the village was then holden, and that the persons professing to sell have authority to do so; and that all the persons really interested, and each of them, have and has joined in the transfer, and that no grant should be authorized by Government until the Collector had reported that these points had been satisfactorily ascertained.

1220. When application, we continued, was made for a grant of land already enclosed, and employed as a garden, or occupied by buildings, it was suggested that the applicant should be required to produce a regular conveyance, shewing distinctly when the original title to it was derived, and how it had descended to him, and to exhibit the several documents of title referred to therein, and that no grant should be authorized until the Collector had reported that these documents had been examined and approved as constituting a clear and complete title.

1221. In every case the Advocate-General recommended, we said, that the instrument executed on behalf of Government should be annexed to the Bill of Sale, or Deed of Transfer, by which the party hold the property which it was intended to confirm to him, and that he should be required to execute a counterpart to be lodged with the Collector, and that all the Title deeds produced by him should be returned; and that instead of the certificate at present in use on which the Collector testified, under his seal and signature, to the truth of the matter alleged therein, regarding the title of the party in whose name it ran, and his possession of the property, mentioned in it, and warranted the whole to be correct, the Advocate-General suggested that the Collector on receiving a representation in the Form C from parties succeeding to property, setting forth their title, and acknowledging that the property was subject to a certain ground rent, and agreeing to pay the amount thereof yearly might be authorized to register the same, and to issue in return, in the Form D, a document simply certifying that such a representation had been made to him, and stating the amount of the ground rent to which the property was subject, without any confirmation or warranting of the truth of the representation or of the title of the party.

1222. We expressed our entire concurrence in the suggestions of the Advocate-General, and recommended that the forms of instruments prepared by him to serve instead of the grant and certificates then in use might be sanctioned by Government.

1223. We received a reply from Government on 7th March informing us that the Right Honorable the Governor in Council sanctioned, agreeably to our recommendation, the forms of Instruments prepared by the Advocate-General to serve instead of the grants and certificates then issued from the office of the Collector of Madras.

From the Secy. to Govt., in Cons., 10th March 1828.

To the Chief Secy. to Govt., in Cons., 17th Nov. 1828.

Vide Enclosure A, in Cons., 17th Nov. 1828.

In Cons., 10th March 1828.

1224. On 17th November we submitted for the consideration of the Right Honorable the Governor in Council a draft of a Form of Certificate which we proposed to be issued to Europeans permitted to hold lands without the limits of the jurisdiction of the Supreme Court of Judicature instead of the document entitled a Company's Grant, which was abolished by order of Government under date the 7th March 1828.

1225. We stated that by Section III, Regulation XIX of 1802, it was prescribed that no European should occupy land out of the limits of the jurisdiction of the Supreme Court of Judicature without the sanction of the Government, and that the form we then submitted certified simply that the party to whom it was issued had obtained permission of Government to occupy the land described in it, (for the possession of which he must of course have a proper title) subject where the land was not situated within a military Cantonment, in which case it was exempt from tax under the orders contained in letters from Government dated 20th July 1824 and 11th July 1826, to a stated quit-rent, annexed to it, we said was a Form of Agreement to pay the quit-rent stated in the certificate.

In Cons., 22nd July 1824, and in Cons., 17th July 1825.

1226. It would be observed, we added, that the permission to occupy the land mentioned in the certificate was supposed to be confined to the party personally to whom the certificate was issued, whereas the instrument which had been hitherto in use included the heirs, executors, administrators or assigns of the original party; that the reason was, that we conceived it to be the intention of the Regulation above quoted that no European having a license to occupy land should be at liberty to transfer it to another by bequest, sale, gift, or otherwise, without the express sanction of the Governor in Council; that we were of opinion accordingly that every such transfer should be reported to Government, and that an application should be made at the same time for a renewal of the license by the party to whom the transfer was made, through the Collector of the District and the Registrar of Grants, but that we thought that the party applying for a new license should be exempted from all charge on account of fees, &c.

1227. The Right Honorable the Governor in Council was, we said, aware that new forms of instruments to be issued on the part of Government for lands situated within the limits of the Supreme Court had already been sanctioned.

1228. From the reply of Government, under date 25th November, we learned that the Right Honorable the Governor in Council approved the proposed form we now submitted, for certificates to be issued to Europeans permitted to hold lands situated beyond the limits of the local jurisdution of the Supreme Court of judicature.

From the Secy. to Govt., in Cons., 1st Decr. 1828.

1229. Copy of the foregoing correspondence was communicated to the Registrar of Government Grants on the 11th December.

On the subject of a certain Remuneration claimed by the Collector of Madras for the discontinuance of Fees levied on the issue of Certificates, &c.

1230. We sent the following letter to Government on 9th October on the subject of a certain remuneration claimed by the Collector of Madras for the discontinuance of fees levied on the issue of Certificates, &c.

To the Chief Secy. to Govt., in Cons., 9th Oct. 1823. Vide para. 1215 of this Reprot.

1231. On the 28th February last the Board of Revenue, on the suggestion of the late Advocate-General, recommended to Government to sanction the substitution of certain new forms of instruments prepared by that officer for the grants and certificates which it had been the practice to issue from the office of the Collector of Madras. On the 7th March the Right Honorable the Governor in Council was pleased to approve of the system recommended by the Board, and on the 10th the necessary instructions were issued to the Collector of Madras for carrying it into effect. Difficulties, however, arose which prevented it from being put immediately in operation. In the meantime, the Collector was of course precluded from receiving the usual fees, and he anticipated that the effect of the system when fully in operation would be to reduce his emoluments under this head. He therefore addressed the Board on the subject on the 23rd April, and submitting to them two different averages of receipts on account of fees, &c., he requested them to recommend to Government to order a payment to him from the public treasury equal to one of the averages, until the issue of grants and certificates should be again permitted under the new system; and if the new system should cause a reduction in the amount of fees, that the difference should be made up to him by an allowance from Government. He took the same occasion to solicit compensation for the loss of his usual commission on salt in consequence of the revenue having been less than the charges.

In Cons., 10th March 1828.

In Cons., 28th April 1828.

1232. The Board did not think that the Collector had any real cause of complaint, but in order to form an accurate judgment on the subject, they called for certain comparative statements of the receipts of the Collectors at different periods up to the present time. The statements furnished by the Collector in consequence, under datea the 6th June and 25th August, are herewith submitted for the information of Government with the letter from the Collector noted in the margin.

To the Collr., 28th, in Cons., 28th April 1818.
Do. 18th, in Cons., 18th Augt. do.
From the Collr., 23rd, in Cons., 28 Sept. 1828.
6th, in Cons., 9th June do.; 25th Augt., in Cons., 1st Sept. do.; 5th, in Cons., 8th do.; Board to Govt. 7th, in Cons., 7th Feby. 1811.

1233. When the allowances of the Collector of Madras were put on their present footing, it was computed they would amount to Pagodas 769 or Rupees 2,691-8-0 per mensem, and Pagodas 9228, or Rupees 32,298 per annum, exclusive of commission sales of land and fees on grants, &c., which we considered to be altogether adventitious. The latter average in Fusly 1219, Pagodas 83 or Rupees 290-8-0 per mensem; but it was supposed that this source of emolument which has been gradually decreasing since the establishment of the Collectorship would be still farther diminished. Taking the above sum of Pagodas 769 or Rupees 2,691-8-0 as the probable amount of the Collector's emoluments under the proposed arrangement, the Court of Directors at first expressed an opinion that it was too much. But they afterwards consented to allow the Collector and Deputy Collector the full amount of the commission of 5 per cent. upon the Sayer duties and 1½ upon the general revenue in the proportion of two-thirds to the Collector and one-third to his Deputy, without any mention of the fees or grants and certificates, &c.

General letter, 6th June 1814. Enclosure in a letter from Government, 29th March, in Cons., 27th April 1815.

1234. 'By the statement furnished by the Collector under date the 25th August, it appears 'that the average of the receipts of the Collectors including fees on grant, '&c., during the seven years preceding his appointment, was Rupees '2,592-12-0 per mensem, or less than the computed amount by Rupees '9,812, whereas the average of the present Collector's receipts, including 'fees during the 8 years from Fusly 1230 to 1237 is Rupees 3,304-8 or more 'than the computed amount by Rupees 713 per mensem, and more 'than the average of his predecessor's receipts, by Rupees 811-12-0 per 'mensem, and Rupees 9,741 per annum; his receipts in one year having 'been so high as Rupees 47,935 exceeding the average† of his prede- 'cessor by Rupees 16,822. In the former period by much the greater propor 'tion of the revenue was under Aumany, in the last five years of the latter period by much the greate 'proportion of the revenue has been rented.

In Cons., 1st Sept., 1828.

Computed	...	2,691 8	0
Actual.	...	2,592 12	3
		98 12	0
Actual	...	3,304 8	0
Computed	...	2,691 8	0
		713 0	0
		98 12	0
		811 12	0
Multiply	...	0 12	0
		9,741 0	0

† 31,113.

1235. 'In Fusly 1237, for which the Collector claims compensation, his actual receipts, 'including Rupees 3,343 on account of fees received before February, 'when the issue, certificates, &c., was stopped, amounted to Rupees '36,482, or Rupees 5,3,69 * more than the average of his predecessors, 'and Rupees 4,184† more than the computed average. In Fusly 1237 'the amount of ordinary revenue rented was Rupees 10,23,130, under 'Aumany Rupees 6,51,047, the porportion being as 100 to 63-10. In 'Fusly 1229, the year of Murray's appointment, the amount of rented 'revenue was Rupees 4,00,656, and of revenue under Aumany Rupees '6,31,364, the proportion being as 100 to 170.'

Receipts.			
Fusly 1237	...	36,482 0	0
Average from 1223 to 1229	...	31,113 0	0
		* 5,369 0	0
Fusly 1237	...	36,482 0	0
Computed average...	...	32,298 0	0
		† 4,184 0	0

1236. 'If the average of the present Collector's receipts had fallen short of the average of 'the receipts of his predecessors or the computed average of the emoluments of the office, and they 'were gradually declining while his duty was becoming more onerous, he would have had 'reasonable grounds for asking compensation; but, considering that his receipts one year with 'another, *in consequence of the increase of revenue arising from the introduction of the renting system*

'have so considerably exceeded the receipts of his predecessors as well as the computed amount 'of the emoluments of the office of Collector, and that his actual receipts in the last year have also 'much exceeded those standards, while his duty has been positively diminished by the most 'considerable and most troublesome branches of revenue being rented, his claim appears to be 'unreasonable.

1237. 'Even supposing the office of Registrar of Grants wish all its emoluments to be entirely 'abolished, so long as the allowance of the Collector under other heads came up to the standard 'contemplated by Government on the establishment of the office on its present footing, in the 'opinion of the Board he would not be entitled to compensation for the loss of fees. But the 'Collector is aware that the issue of grants and certificates is only suspended temporarily pending 'the arrangement of a safe and proper system, for which purpose the Board have been in commu- 'nication with the Advocate-General, whose sentiments on the subject 'they are about to lay before the Government. In the meantime the 'Collector continues to receive applications for certificates, and he has 'actually in deposit fees paid in advance on this account to the amount of Rupees 3,125.

Statement B in No. 1973, 23rd, in Cons., 25th Sept. 1828.

1238. 'In considering the Collector's allowances, the Board could not but observe that the 'principal item, the commission on Sayer, exceeded the amount of 5 'per cent. on the actual collections at the Custom House authorized by Government, under date the 5th October 1811; the Collector was, therefore, called upon to explain 'upon what principle the commission is calculated. By this letter of 'the 25th August, it appears that the commission is calculated on the 'aggregate amount of the inland and town duty on goods imported into Madras, that is, upon the 'collections made in the interior in addition to those made at the Madras Custom House. This 'practice, it is stated, has obtained since the junction of the office of Collector of Madras with that 'of Land Customs in 1811-12, and it appears by the correspondence to which Mr. Murray refer 'that it has on several occasions come under the notice of the Board. It seems that the legality 'of the practice has been always doubted, but the question has never been brought to a determi- 'nate issue. It is one, however, which ought not to remain in suspense, and the Board, therefore, 'think it their duty to request the decision of Government upon it.

In Cons., 20th Jany. 1812.
In Cons., 1st Sept. 1828.

1239. 'The Court of Directors in their general letter, dated 5th November 1817, desired to 'be informed under what regulation a fee of 5 per cent. upon the amount 'of the Land Customs is levied from the merchants over and above 'the duties payable to Government, under Regulation III of 1802, ob- 'serving that this Regulation did not authorize it, and it did not appear that such authority was 'conveyed by any subsequent Regulation. The Board of Revenue in a 'letter, under date the 18th October 1819, submitted in answer that 'Clause I, Section XXIII, Regulation X of 1803, which authorized the Collector "to levy for his 'own benefit and that of his Deputy a commission of 5 per cent. on the amount of duty collected 'on goods which pay duty," remained still in force, and that it was under this legislative provision 'that the Collector of Madras still levied the fee in question.

Enclosure in a letter from Government, 9th, in Cons., 15th June 1818.
In Cons., 18th Oct. 1819.

1240. 'If Clause I, Section XXIII, Regulation X of 1803 remains still in force, the only ques- 'tion is whether it gives authority to the Collector of Madras to levy a commission of 5 per cent. 'not only upon the amount of duty collected by himself at Madras, but over and above upon the 'amount of duty collected in the provinces on the same goods, as shewn by the inland Rowanah pro- 'duced at the Madras Custom House. This question is fully discussed in the proceedings of the Board 'of Revenue under date the 29th August 1814, and in the letter from Mr. Ellis in reply, dated 14th 'October 1814, to which the Board beg leave to refer, it seems sufficient 'for the members of the present Board to state that they entirely concur 'in the opinion expressed by their predecessors with reference to the

In Cons., 29th Aug. 1814.
In Cons., 20th Oct. 1814.

'principal argument by which the practice of levying commission on the aggregate of inland 'and town duty is defended, that the Regulation (X of 1803) will not admit of the forced 'interpretation that the sum paid in the interior is part of the duty collected at Madras, or, what is 'the same thing; that the merchants importing must pay to the Collector at Madras a commission 'not only on the duty they pay at Madras, but also on whatever duty they may have paid in the 'interior." It could not have been intended when Regulation X of 1803 was enacted to authorize 'the Collector to levy a commission on duty paid in the interior and credited in part of the town 'duty, because, as observed by the Board in 1814, "Rowanahs, or certificates of the duty paid 'in the interior were not then admitted in part of payment or, what is the same thing, no deduction 'was made for any previous inland duty which might have been paid." This appears to be 'decisive of the question, for it is admitted that the provision of Regulation X of 1803 in this 'respect is not extended by any subsequent enactment.

1241. 'It may further be observed that both the Board of Revenue and the Government in 'the correspondence which passedin 1811, regarding allowances of the 'Collector and Deputy Collector, precisely described the commission 'leviable for their benefit as a commission on the amount of duty 'collected "*at* the Land Custom House," which, by the most forced 'interpretation, could hardly be construed to mean duty collected partly at Madura or 'Trichinopoly or other places.

To Government, 7th, in Cons., 7th Feb. 1811, para. 20.
From do. 5th Octr. 1811, in Cons., 20th Jan. 1812, para. 4.

1242. 'But the Board would not do their duty if they were to stop here,—recurring to the 'doubt expressed by the Court of Directors whether there is any legal authority for the levy of a 'commission of 5 per cent. from the merchants upon the amount of duties paid by them under 'Regulation III of 1812, they are bound to state that they participate in that doubt, and are not 'satisfied with the answer given by the Board in 1819. It is true that Clause I, Section 'XXIII, Regulation X of 1803, has not been expressly rescinded, but it would seem 'to be virtually repealed by Regulation III of 1812. Looking only to the book of 'Regulations, the presumption is that Section XV, Regulation III of 1812, was intended 'to be a substitution for Clause I, Section XXIII, Regulation X of 1803, which presumption 'is confirmed by Section XIX, Regulation III of 1812, which provides that no collections whatever 'either as Customs Duties, *Commission fees*, or under any other denomination shall be levied 'by any of the officers employed at the Custom House, or choukies within the limits of the collec- 'tions hereby established, excepting such collections as are or may be authorized *by this* Regula- 'tion or any other Regulation which shall be *hereafter* enacted in the prescribed manner. Against 'this presumption of the intention of the legislature arising from the obvious meaning of the 'words of the law, there is the declaration of Mr. Ellis, who was a member of the Committee by 'which the Regulation was framed, that he understood Clause I, 'Section XXIII, Regulation X of 1803 to be still in force, notwith- 'standing the enactment of Regulation III of 1812; but whatever 'might be the meaning of the framers of the Regulation, it is obvious to remark that if the words 'of the enactment do not correspond with it, the authority is wanting which is necessary to 'warrant any proceeding in conformity thereto.

14th, in Cons., 20th Oct. 1814.

1243. 'In conclusion, the Board would suggest that a reference be made to the Sudder 'Adawlut for the purpose of obtaining the opinion of that Court on the two questions here 'submitted: first, whether Clause I, Section XXIII, Regulation X of 1803, is virtually repealed by 'Regulation III of 1812; second, if not repealed, whether it authorizes the levy of commission on 'any duties not collected at the Madras Custom House.

In Cons., 6th Oct. 1828.

Receipts in Sept. ...	2,791	
Average of Mr. Ellis and Spottiswoode ...	2,592	
		199
Receipts in Sept. ...	2,791	
Computed average...	2,691	
		100

1244. 'Since the above was written, the Board have received a 'further letter from the Collector of Madras, dated the 2nd instant, here- 'with submitted, pressing his claim for compensation. Upon this letter 'the Board have only to remark that the amount which Mr. Murray 'states himself to have received during the last month exceeds the 'average of the receipts of his predecessors by 200 Rupees, and the 'computed average of the emoluments of the office of Collector by 'Rupees 100, as exhibited in the margin.

From the Chief Secy. to Govt., in Cons., 29th Dec. 1828.

1245. 'The reply from Government to the foregoing communication was dated 26th Decem- 'ber. In it we were informed that it appeared to the Government a 'matter of regret that any stop should have been put for the time to the 'issue of the usual grants and certificates whilst any amended forms 'were under consideration, and that the Right Honorable the Governor in Council directed that the 'Collector be immediately placed in personal communication with the Advocate-General, in order 'that any difficulties in the way of the recently sanctioned forms might be speedily removed, and 'that on the approval of the Forms by the Advocate-General, the Collector be authorized to adopt 'and issue them without further reference or delay.

Proceedings of the Board, in Cons., 29th Aug. 1814.

1246. 'We were further told that with regard to the construction to be put on clause first, 'Section XXIII, Regulation X of 1803, the Governor in Council observed, that Mr. Ellis was well 'known to have been the person who drew up the enactments to Regulation III of 1802, and that 'when his construction of these laws was formerly doubted, it was 'expressly proposed by the Board of Revenue in para. 25 of their Pro- 'ceedings of the 29th August 1814, to make up the deficiency in the 'receipts of the Collector and his Deputy, which would arise from acting on a different view of 'these laws; that since then the Act of the 53rd George 3rd for the renewal of the Company's 'Charter would render it difficult to adopt some part of the plans then under contemplation for 'this purpose, and that as Mr. Ellis' construction of the law had remained in operation 16 years, to 'disturb it at present might entail a very heavy expense on the Government, which it was most 'desirable at present to avoid.'

Further Proceedings in the Regulation of the Quit rent Department.

1247. With reference to Mr. Secretary Dent's letter, under date 20th July 1826, we submitted for the information of the Right Honorable the Governor in Council a letter from Messrs. Murray and Hadow, reporting their further proceedings in the regulation of the Quit-Rent Department, since the date of their last report.

Vide Genl. Report, dated 4th Jan. 1827, para. 1004.
To the Chief Secy. to Govt., 4th, in Cons., 4th Feby. 1828.
4th, in Cons., 7th Jany. 1828.
12th, in Cons., 15th June 1826.

1248. In the Secretary's letter above referred to, we adverted to the balance of Rupees 1,08,868-3-7 which had been formerly deemed "irrecoverable," and which the Government, on our recommendation, founded on the Report of the Collector, ordered to be written off. We also adverted to the opinion expressed by Messrs. Murray and Hadow in respect to this balance, viz., that it was "much "increased by having included in it many items belonging to other heads "of remission," and that they could "see no reason why by far the greater "portion, indeed all of it, which did not properly come under some other head, should not be "realized." We said we had much satisfaction in bringing to the notice of Government the favourable result of the inquiries instituted by the Committee regarding this balance, by which they had been enabled to ascertain that a considerable proportion of these arrears were recoverable, and in consequence collections had been made under this head amounting to Rupees 5,175-0-3, and bills to the extent of Rupees 34,818-14-1 had been cancelled upon the most satisfactory evidence; that they formed demands twice assessed, or were due on the Nabob's property, or on lands in the possession of the Meerasidars, which have been already specially exempted.

Para. 3.
From Messrs. Murray and Hadow, 12th, in Cons., 15th June 1826, para. 13.

1249. We submitted the following abstract extracted from their letter shewing at one view the original balance on account of quit-rent, the sums which had been actually collected, the number and amount of the bills cancelled, and the balance remaining to be adjusted; the whole was classed, as in the former report, under thirteen heads.

List.	Amount of each list.				Amount collected.				Bills cancelled.				Balance.			
	Bills.	Ps.	F.	C.	Bills.	Ps.	F.	C.	Bills.	Ps.	F.	C.	Bills.	Ps.	F.	C.
No. 1	1,505	3,360	4	63	32	47	34	12	1,296	3,193	44	29	177	118	16	22
2	820	380	14	68	15	4	24	78	644	327	37	5	161	47	42	65
3	62	146	30	46	...	...	...	...	62	146	30	46	...	...	...	...
4	81	1,807	37	37	...	...	...	...	81	1,807	37	37	...	...	...	...
5	230	1,951	20	49	...	...	...	...	230	1,951	20	49	...	...	...	...
6	123	546	13	66	...	...	...	...	123	546	13	66	...	...	...	...
7	17,526	31,105	11	69	2,332	1,478	25	76	4,073	9,948	11	27	11,121	19,678	19	52
8	12,089	5,486	43	27	...	...	...	...	...	...	...	...	12,089	5,486	43	27
9	4,214	3,911	7	70	410	290	1	26	817	1,906	2	73	2,987	1,715	3	51
10	221	652	15	24	15	8	18	30	150	405	17	60	56	238	24	14
11	5,951	4,914	36	65	1,739	603	4	73	385	634	29	72	3,827	3,677	2	0
12	232	483	40	56	1	0	8	0	231	489	32	56	...	...	...	...
13	4,110	11,446	37	1	169	354	34	8	2,901	7,127	35	43	1,040	3,984	12	30
Total...	47,164	66,220	0	1	4,713	2,737	16	57	10,993	28,485	44	3	31,458	34,946	29	21
or Rupees ...	...	2,31,770	0	0	...	9,755	12	10	...	99,700	14	10				
Add Bills prepared at the reduced rate, as per Board's order, 21st May 1821.													141	2,292	37	27
												Total...	31,599	37,239	21	48
												or Rupees...	...	1,30,338	2	11

1250. The balance remaining to be adjusted, we observed, amounted to Rupees 1,30,338-2-11. The explanation afforded by the Committee regarding this balance we submitted as follows:—

51,567	11	1	due on waste lands, also upon houses shut up, or in ruins.
8,712	13	7	due on lands on account of which exemption is claimed.
29,997	3	10	in the hands of the collecting conicopolies, and will be realized or cancelled according to the circumstances of the case.
19,204	5	11	due on account of ground rent, and which the Committee are of opinion should be written off.
20,856	1	6	to be taken into consideration hereafter.
1,30,338	2	11	

1251. We observed that it was unnecessary in this place to do more than to shew the progress made by the Committee since the date of their last report, and that our sentiments in respect to the balances which should be written off, would be submitted afterwards together with the final report of the Committee.

RELATIVE TO THE EXEMPTION FROM QUIT RENT ON THE LAND WHICH FORMED THE LATE DR. ANDERSON'S GARDEN.

1252. In our letter to Government of the 14th June 1827, we observed that on the 6th April 1828 the Honorable the Governor in Council had been pleased to determine "that quit-rent ought to be levied on the whole of the "ground occupied by the late Doctor Anderson, unless any part of it had "been expressly exempted, and the conditions of the exemption had been "fulfilled;" but that as quit-rent had not been previously demanded, the Governor in Council did not consider arrears to be due. We stated that after the receipt of the orders of Government to the above effect, the Collector of Madras had caused bills for quit-rent to be made out against the several occupants of the ground in question, "and as in all other cases delivered them to

To the Chief Secy. to Govt., in Cons., 14th June 1827.
Vide Genl. Report, dated 3rd Jany. 1827. Para. 1250.
Letters from Messrs. Murray and Hadow, 12th, in Cons., 14th June 1827.

"the conicopoly for collection"—without any direct communication from himself to the individuals in explanation of the demand. That the demand so made had been resisted expressly by Mr. Stavely, Mr. Garrow and Mr. Nichols, on the plea of exemption; but that it had been admitted and complied with by Mr. Clive and Mr. Cox. It was stated that payment was refused by the other proprietors, but we did not think that there was any satisfactory evidence that the bills had ever been presented to them. We noticed that Mr. Stavely had been required to exhibit his title to exemption, but had made no answer to the requisition, and that the Advocate-General being consulted in regared to the means of compelling him to disclose it, stated his opinion that it could not be done except by a legal process which he was not prepared to recommend. No measures, we observed, were taken thereafter to enforce the demand of quit-rent against the proprietors until Mr. Murray, in order to bring the matter to issue, addressed a circular letter to the several gentlemen occupying the ground which had belonged to Doctor Anderson, calling upon them to pay arrears from 12th July 1820 to 11th July 1826. This demand not being immediately complied with, Messrs. Murray and Hadow referred to us for instructions, whether warrants of distraint should be issued in the event of non-payment, or whether the demand should be written off to profit and loss.

From the Collector, 22nd, in Cons., 25th April 1822.

1253. The question referred to us by Messrs. Murray and Hadow we begged leave to submit for the consideration of Government with reference to the correspondence noted in the margin. Adverting to the informal manner in which the demand for quit-rent was first made by the Collector, without any explanation or reference to the authority by which it was sanctioned, or any care to ascertain that the bills were duly presented to the parties, remarking also that in these bills a demand was made for *arrears* which the order of Government under date the 6th April 1821, did not sanction, and considering that the demand originally made was not effectually followed up, we said that we thought it advisable that the order of Government for the levy of quit-rent on the ground in question should be enforced only from the commencement of the ensuing Fusly, when a formal notice of the demand should be served on all the parties concerned.

From the Collr., 25th, in Cons., 25th June 1821.
To do. 25th, in do. 25th do.
From Messrs. Murray and Hadow, 26th, in Cons., 26th April 1827.
To do. do. 14th, in Cons., 14th May.
From do. do. 12th, in Cons., 14th June 1828.
In Cons., 9th April 1821.

1254. We observed that should the Honorable the Governor in Council concur in our opinion on this question, it would be necessary to authorize the Collector of Madras to write off the demand standing in his books against the proprietors of the land formerly occupied by Doctor Anderson.

1255. In reply to the above, dated 3rd July 1827, the Secretary to Government stated that previously to issuing final orders on the subject of enforcing the demand for quit-rent against the proprietors of the ground forming the late Doctor Anderson's garden, the Honorable the Governor in Council desired that one or two of them should be called upon to produce their title deeds; and that these, when obtained, should be forwarded to the Advocate-General for his opinoin as to the proper mode of proceeding.

From the Secy. to Govt., in Cons., 9th July 1827.

1256. In our reply to the above (4th December 1828), we observed that from the correspondence noted in the margin it appeared that Messrs. Murray and Hadow who had been requested to call upon some of the proprietors to produce their title deeds had not been able to obtain them.

To the Chief Secretary to Govt., in Cons., 4th Dec. 1828.
To Messrs. Murray & Hadow, 9th, in Cons., 9th July 1827.
From do. do. 6th, in Cons., 8th Nov. do.
From the Collr. 13th, in Cons., 17th Nov. 1828.

1257. We remarked that it was known, however, that the plea of exemption for the ground in question was founded on para. 20 of the general letter from the Court of Directors, dated 23rd June 1793, and stated that from a perusal of this letter and the previous correspondence, we were fully satisfied that the plea was well founded.

1258. We noticed that in letters, dated 23rd October and 8th November 1791, the Board of Revenue represented to Government that Doctor Anderson had enclosed a considerable extent of ground in excess of that for which he had a grant, and that he refused to pay quit-rent for it; that the Government in reply, under date the 12th November 1791, expressed disapprobation of Doctor Anderson's conduct in taking possession of more ground than was assigned by the Company's grant, but added that, considering his zeal in the cause of improvement, and that he had devoted much industry and a considerable expense in cultivating the most sterile and unpromising soil within the environs of Madras, they were disposed to overlook this irregularity, and desired that the additional ground he had enclosed might be included in his grant; at the same time stating their intention to recommend to the Court of Directors to relinquish their claim of quit-rent in consideration of Doctor Anderson's labour and researches for the public benefit. In the same terms the Government wrote to the Court of Directors in their General letter of the 16th January 1792, and the Court answered that, having the highest opinion of the zeal and abilities of Doctor Anderson in the various pursuits in which he was engaged, they yielded with pleasure to the recommendation of Government.

In Dy. Cons., 27th Oct. 1791.
In Dy. Cons., 10th Nov. do.
In Cons., 14th Nov. 1791.

1259. We observed that it had been supposed by the former Board, apparently from some misapprehension, that the exemption from quit-rent authorized by the Court of Directors applied only to the land for which Doctor Anderson had a grant; but that we, on the contrary, thought it quite clear that the Government and the Court of Directors intended that the whole of the land enclosed by Doctor Anderson should be exempted from quit-rent, and that we saw no reason to suppose that the exemption was meant to be continued only so long as the land should continue in Doctor Anderson's possession or should be employed for any particular purpose. We recomended therefore that the demand for quit-rent on this land be struck out of the public accounts and the arrears written off.

1260. In acknowledging the receipt of the above (16th December 1823), the Secretary to Government acquainted us that the Right Honorable the Governer in Council agreed with us in thinking that the ground which formed the late Doctor Anderson's garden was entitled to exemption from quit-rent. The demand for quit-rent on this land was therefore ordered to be struck out of the accounts, and whatever sums stood in them as arrears due to Government under that demand, were ordered to be written off.

From the Secy. to Govt., in Cons., 22nd Dec. 1828.

GENERAL HEADS.

Extra Branches of Revenue for Fusly 1236.

From	Ganjam	16th	Sept.	in Cons.,	8th	Oct.	1827.
,,	Vizagapatam	8th	do.	do.	22nd	Nov.	,,
,,	Rajahmundry	25th	Oct.	do.	5th	do	,,
,,	Masulipatam	31st	do.	do.	8th	do	,,
,,	Guntoor	24th	Sept.	do.	4th	Oct.	,,
,,	Nellore	22nd	do.	do.	27th	Sept.	,,
,,	Bellary	26th	Nov.	do.	13th	Dec.	,,
,,	Cuddapah	27th	Oct.	do.	5th	Nov.	,,
,,	Chingleput	17th	do.	do.	22nd	Oct.	,,
,,	Salem	31st	Oct.	do.	15th	Nov.	,,
,,	North Arcot	29th	Augt.	do.	10th	Sept.	,,
,,	South Arcot	11th	do.	do.	18th	Oct.	,,
,,	Tanjore	30th	Sept.	do.	25th	do.	,,
,,	Trichinopoly	12th	Oct.	do.	1st	Nov.	,,
,,	Tinnevelly	1st	do.	do.	22nd	Oct.	,,
,,	Madura	20th	do.	do.	30th	Augt.	,,
,,	Coimbatore	8th	do.	do.	17th	Sept.	,,
,,	Canara	9th	do.	do.	24th	Jany.	1828.
,,	Malabar	13th	Sept.	do.	4th	Oct.	1827.
,,	Seringapatam	20th	do.	do.	4th	do.	,,
,,	Madras	21st	do.	do.	22nd	Nov.	,,

To the Chief Secy. to Govt., in Dy. Cons., 26th June 1828.
Proceedings in Cons., 19th June 1828.

1261. On the 23rd June we submitted for the information and orders of the RightHonorable the Governor in Council the following extract from our Proceedings, under date the 19th of that month, on the extra branches of revenue for Fusly 1236, as detailed in the letters from the several Collectors noted in the margin.

1262. From the statements transmitted with these reports the Board have caused to be prepared in their office a General Statement, of which the following is an abstract:—

General Abstract.

Charges.	Gross Revenue.			Net Revenue.						Increase.			Decrease.		
	Fusly 1235.	Fusly 1236.		Fusly 1235.		Fusly 1236.									
	Rs.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.			Rs.	A. P.		Rs.	A. P.	
Purchase and manufacture ...	...	...	...	...	...	...	...			...	...		...	...	
Superintendence ...	...	...	...	...	...	...	...			...	...		...	...	
Salt	32,08,874	28,91,780	10 1	24,56,073	4 2	21,61,449	6 4			...	...		2,94,623	13 10	
Deduct charges of manufacture and purchase ...	4,71,680	4,21,012	12 7	...	...	...	...			...	...		...	...	
	27,37,193	24,70,767	13 6	24,56,073	4 2	21,61,449	6 4			...	...		...	...	
Purchase	...	...	...	...	...	...	...			...	...		...	...	
Superintendence ...	...	...	...	...	...	...	...			...	...		...	...	
Tobacco	6,41,053	6,60,732	6 9	4,00,214	7 8	4,23,838	13 8			23,624	6 0		...	...	
Deduct charges of purchase...	2,02,780	1,98,626	13 6	...	...	...	...			...	...		...	...	
	4,38,273	4,62,106	6 3	...	...	...	...			...	...		...	...	
Land Customs	40,43,955	39,67,810	1 4	34,41,513	2 11	34,50,715	8 9			9,202	5 10		...	...	
Sea Customs	7,49,441	7,12,094	2 11	5,88,740	1 2	5,43,528	4 1			...	...		45,211	13 1	
Abkarry	14,47,421	13,97,246	8 1	14,04,204	11 5	13,56,487	10 11			...	...		47,807	0 6	
Sundry Small Farms and Licenses... ...	2,54,686	2,34,023	6 4	2,41,099	12 5	2,18,422	7 0			...	...		22,677	5 5	
Motarpha	9,53,129	9,69,734	10 6	9,29,529	7 11	9,50,200	9 5			20,671	1 6		...	...	
Total...	113,03,564	108,33,421	14 9	94,61,464	15 8	91,04,642	12 2			53,497	13 4		4,10,320	0 10	
Grand Total after deduction ...	106,29,033	102,13,782	3 11	11,67,628	6 1	11,00,139	7 9			...	...		53,497	12 4	
												Deduct Increase...		53,497	12 4
												Net Decrease...		3,56,832	3 6

Charges.	Gross Revenue.			Net Revenue.						Increase.			Decrease.		
	Fusly 1235.	Fusly 1236.	Centage.	Fusly 1235.		Fusly 1236.		Centage.							
	Rs.	Rs.	A.	Rs.	A. P.	Rs.	A. P.	As.	A. P.	Rs.	A. P.		Rs.	A. P.	
Purchase and manufacture ...	4,21,012	12 7	8 1 5/16	4,71,680	13 9	14	11 3/16								
Superintendence ...	3,00,318	7 2	11 2 1/16	2,81,119	14 6	8	12 2 1/16								
Salt	7,90,331	3 9	4 1 1/16	7,52,800	12 3	23	7 5 1/16								
Deduct charges of manufacture and purchase ...	4,21,012	12 7	8 1 3/16	4,71,680	13 9	14	11 3/16								
	3,00,318	7 2	10 11 2/16	2,81,119	14 6	8	12 2 1/16								
Purchase	1,98,626	13 6	30 1 5/16	2,02,780	15 10	31	10 2 1/16								
Superintendence ...	38,266	11 7	5 12 1 0/16	38,049	2 3	5	14 1 5/16								
Tobacco	2,36,893	9 1	35 13 1 0/16	2,40,839	2 1	37	9 1 1/16								
Deduct charges of purchase...	1,98,626	13 6	30 1 5/16	2,02,780	15 10	31	10 2 1/16								
	38,266	11 7	5 12 1 0/16	38,049	2 3	5	14 1 5/16								
Land Customs	5,17,094	8 7	13 8 1/16	6,07,443	8 4	15	...								
Sea Customs	1,68,564	14 10	23 10 1 1/16	1,60,701	8 5	21	7 1 1/16								
Abkarry	40,753	13 2	2 14 1 2/16	43,126	13 8	7	15 1 0/16								
Sundry Small Farms and Licenses... ...	15,600	15 4	6 10 1 0/16	13,587	2 8	5	5 5 1/16								
Motarpha	19,534	1 1	2 3 1/16	23,600	4 3	2	7 2 1/16								
Total...	17,28,779	1 10	15 15 3/16	18,42,099	3 8	16	4 1 1/16								
Grand Total after deduction ...	11,00,139	7 9	10 13 1 1/16	11,67,628	6 1	10	15 1 1/16								

1263. 'An increase in the net collections from the Tobacco Monopoly, Land Customs and 'Moturpha is here shewn to have taken place in Fusly 1236 to the 'amount of Rupees 53,497-13-4, when compared with the net revenue 'derived from the same sources in Fusly 1235, but on a comparison of 'net collections from Salt, Sea Customs, Abkarry and Sundry Small 'Farms and Licenses in the same Fuslies, there appears a decrease in 'Fusly 1236 of Rupees 4,10,320-0-10, exhibiting a net decrease in the extra revenue of Fusly 1236 'of Rupees 3,56,822-3-6.*

Fusly 1236.			
Decrease ...	Rs.	4,10,320	0 10
Increase ...	„	53,497	13 4
		*3,56,822	3 6

1264. 'The charges of the year on account of the manufacture 'and purchase of salt and the purchase of tobacco amounted to 'Rupees 6,19,319-10-1, including which the grand total charges in 'all branches amounted to Rupees 17,28,779-1-10, and exclusive of 'them the charges were Rupees 11,09,139-7-9, being a percentage of 'Rupees 10-13-$\frac{14}{16}$ on the gross collections.'

	Rs.	A.	P.
Manufacture and purchase of salt ...	4,21,012	12	7
Purchase of tobacco. ...	1,98,626	13	6
	6,19,639	10	1

Percentage of Charges.			
Fusly 1235.		Fusly 1236.	
Rs. 10-15-$\frac{12}{16}$	0	Rs. 10 13-$\frac{14}{16}$	0

1265. 'The gross collections from salt in Fusly 1236, exclusive of the recovery of charges 'of manufactory, amounted to Rupees 24,70,767-13-6, deducting from 'this the amount of charges of superintendence Rupees 3,09,318-7-8, 'there remained a net revenue of Rupees 21,61,449-6-4, comparing 'this with the net revenue of Fusly 1235 the result is a net decrease 'of Rupees 2,94,623-13-10.

Salt.	Rs.	A.	P.
Gross Revenue	24,70,767	13	6
Charges ...	3,09,318	7	2
Net Revenue.	21,61,449	6	4

1266. 'Below are exhibited the increase and decrease which took place under this head in 'the several provinces.'

Increase.	Rs.	A.	P.	Decrease.	Rs.	A.	P.
Vizagapatam	4,493	5	6	Ganjam	2,929	1	1
Rajahmundry	18,035	0	5	Masulipatam	7,316	14	4
Northern Division of Arcot	506	1	0	Guntoor	34,474	10	1
Malabar	1,710	0	7	Chingleput	30,827	7	0
				Madura	9,648	0	0
				Nellore	1,10,371	5	7
				Southern division of Arcot	42,851	7	6
				Tanjore	8,592	0	4
				Tinnevelly	7,304	7	3
				Canara	4,112	9	1
				Madras	44,712	5	7
Increase...	24,749	7	6	Decrease...	3,12,140	3	10
				Deduct Increase...	24,749	7	6
				Net Decrease...	2,87,390	12	4

1267. 'Adding to the net decrease here shewn, the amount by which the charges exceeded 'the collections of the year in Madras Rupees 7,233-1-6, the total decrease was Rs. 2,94,623-13-10.

1268. 'A large portion of this decrease accrued in the district of Nellore, and was observed 'upon in the proceedings of the Board, under date the 3rd January, when the Principal Collector's 'attention was particularly drawn to the subject. The Board await a special report of the results 'of the Principal Collector's inquiries into the causes of the great falling off in the salt revenue 'of his district. The rest of the decrease in Fusly 1236 was owing, in most instances, to diminished 'sales occasioned by the cheapness of grain in the salt districts preventing the Lumbadies from 'resorting thither as usual with supplies to be disposed of and replaced by salt for inland con- 'sumption; successive heavy rains interfered with the manufacture in Madras, and to the same 'cause is attributed much of the decrease in Chingleput, Madura and Tinnevelly, the wetness of 'the seasons having rendered it impracticable for salt to be conveyed to any great distance.

1269. 'The Collector of Chingleput adverts to a proposition formerly made by him, that in 'his district a quantity of salt equal to one year's consumption beyond that required for the 'passing year might always be kept in store to provide against unfavourable seasons and to meet 'extra calls; but referring to the additional expense which would be attendant upon this, and to 'the fact of no inconvenience, not otherwise to be overcome, having hitherto been experienced 'from the plan now in force, the Board cannot recommend the adoption of the Collector's 'suggestion.

1270. 'To the cheapness of grain in the Nizam's country is attributed the greater resort 'of Lumbadies to the Guntoor District for salt, and the consequent increase of inland sales to the 'amount of Rupees 23,165-1-4 nearly, however, counterbalanced by a reduction of Rs. 22,205-8-1 'in the sales for home consumption, caused by a number of petty boatmen who had in Fusly '1235 employed their boats in taking salt from Nizampatam not doing so in Fusly 1236.'

1271. 'In the Southern Division of Arcot there was a net decrease in the collections of 'Rupees 42,851-7-6, but subsequently to the date up to which the items in the statement of gross 'collections, &c., were calculated, and previously to the date of the Principal Collector's report, 'the additional sum of Rupees 14,454-10-5 was collected on account of Fusly 1236. The decrease 'in the gross collections was Rupees 71,826-13-8, deducting from which the amount realized on 'account of Fusly 1236 subsequently to the preparation of the statement, this decrease was reduced 'to Rupees 57,372-3-3, of which the Principal Collector states that Rupees 53,534-6-0 were on 'account of decreased sales at Markanum, from the pans at which place the merchants were in 'his opinion drawn to Chingleput, by the advantage of good forage being procurable there for 'their cattle; that there being no corresponding increase, on the contrary a decrease in this latter 'district, it is possible that the state of the season which affected the other salt districts had its 'effect in a like manner on the Southern Division of Arcot.

1272. 'The gross collections from the tobacco monopoly after deducting the charges of 'purchase Rupees 1,98,626-13-6, amounted to Rupees 4,62,105-9-3.

Tobacco.

'The charges also, exclusive of those on account of purchase, were 'Rupees 38,266-11-7, and the net revenue Rupees 4,23,838-13-8, being an increase of Rupees '23,624-6-0 above the net revenue of Fusly 1235.

1273. 'In Malabar the increase of net revenue was Rupees 27,230-7-8, but in Canara there 'was a decrease of Rupees 3,606-1-8. The 'favourable result in the former of these pro- 'vinces the Principal Collector attributes entirely 'to an improved mode of management intro- 'duced by him in March 1827, and permitted 'by the Board to be continued as an experi- 'ment. The Board having on their proceedings, under date the 15th May 1828, entered fully 'into the merits of this mode of management, it does not require any further notice at present.

Note.—The Principal Collector of Canara in his report states the decrease to be Rupees 146-4-1, but the printed statement shews the decrease of the gross collections to be Rupees 361-12-9, and of the net revenue to be Rs. 3,666-1-8. The gross collections according to the printed statement were Rupees 2,55,427-3-1, according to statement No. 2 which accompanied it Rupees 2,55,571-15-8.

1274. 'In Fusly 1235 the net revenue derived from Land Customs was Rs. 34,41,513-2-11, 'in Fusly 1236 it amounted to Rupees '34,50,715-8-9, being an increase in favor 'of the latter Fusly of Rupees 9,202-5-10. 'The percentage of the charges in Fusly '1235 was Rupees 15, in Fusly 1236 it was Rupees $13\frac{81}{16}$

Land Customs. Gross collections.		Charges.	
Fusly 1235 ... Rs.	40,48,956-11-3	6,07,443-8-4	34,41,513-2-11
„ 1236 ... „	39,67,810-11-4	5,17,094-8-7	34,50,715-8-9

1275. 'Subjoined is shewn the increase and decrease in the net revenue derived from Land 'Customs in Fusly 1236 compared with Fusly 1235.

Increase.	Rs.	A.	P.	Decrease.	Rs.	A.	P.
Vizagapatam	7,368	1	10	Ganjam	6,450	13	8
Rajahmundry	27,636	10	3	Salem	5,658	14	8
Masulipatam	15,785	8	8	Tanjore	4,667	7	7
Guntoor	4,923	8	10	Trichinopoly	26,073	5	1
Chingleput	129	15	0	Canara	35,842	1	4
Madura	4,497	0	2	Seringapatam	84	4	6
Nellore	5,385	14	1	Madras	71,486	13	11
Northern Division of Arcot	12,653	12	10				
Southern Division of Arcot	7,982	13	0				
Tinnevelly	10,638	2	2				
Bellary	15,825	5	9				
Cuddapah	19,732	12	3				
Coimbatore	11,108	14	7				
Malabar	5,797	11	2				
Increase...	1,59,466	2	7	Decrease...	1,50,263	12	9
Deduct Decrease...	1,50,263	12	9				
Net Increase...	9,202	5	10				

1276. 'The greatest increase in the District of Rajahmundry is attributable to the Land 'Customs having been rented during the whole of Fusly 1236, whereas in Fusly 1235 they were 'for 9 months under Aumany and were rented for the remaining three. The net increase of 'collections in Masulipatam was owing chiefly to an increase of the quantity of betel and tobacco 'consumed in that province, and to the quantity of painted goods prepared for the Persian Gulph 'in Fusly 1236 exceeding that manufactured for the same market in Fusly 1235. 'In the 'Northern Division of Arcot it was caused by the more favorable terms received for the rent of the

'Land Customs in Fusly 1236. The amount of increase in the Southern Division of Arcot Rupees '7,982-13-0 is extracted from the entries in the statement submitted by the Collector, shewing 'the result of the year in all the sources of extra revenue in his district, but the calculation 'upon which this exhibition of the Sayer revenue was prepared, apply only to the collections 'up to the 20th June 1827, and therefore do not shew the whole amount of revenue realized 'from these sources on account of or within Fusly 1236. From statement No. 3 which 'accompanied that just alluded to, it appears that subsequently to the 20th June 1827, an 'addition was made to the gross collections on account of Fusly 1236 of Rupees 17,323-13-3, 'but the amount of the attendant charges is not stated. In Bellary much of the increase arose 'from better terms having been received for the Sayer rent. In Cuddapah the whole amount 'of the rent was collected within the Fusly.

1277. 'The principal decrease in the Land Customs took place in Trichinopoly, Canara and 'Madras. In Trichinopoly it was owing to a considerable balance remaining due from the renter 'at the end of the Fusly. In Canara the decrease is ascribed to a diminished exportation of betel-'nut, and to a falling off in the importation of piece goods and of Goa salt. The decrease in 'Madras arose from the collections of arrears in Fusly 1236 having been much less than in 'Fusly 1235.

1278. 'In the charges collection under this head there is a decrease amounting to Rupees '90,348-15-9, of which the sum of Rupees 31,696-11-1 is in the amount of drayback allowed at 'Madras. Another large item of the decrease, amounting to Rupees 25,000, occurred in the 'Rajahmundry District, in consequence of the Sayer having been rented during the whole Fusly.

Sea Customs. Net Revenue.			
Fusly 1235 ... Rs.	5,88,740	1	2
„ 1233 ... „	5,43,528	4	1
... Rs.	45,211	13	1

1279. 'The gross collections under the head of Sea Customs 'amounted in Fusly 1236 to Rupees 7,12,094-2-11, and the charges 'to Rupees 1,68,565-14-10, giving a net revenue of Rupees 5,43,528-4-1 'or Rupees 45,211-13-1 below the revenue of Fusly 1235.

1280. 'There was a decrease of Rupees 29,104-1-5 in Canara, chiefly in consequence of a 'diminished exportation of cotton, rice, and pepper. In Malabar there was a decrease of 'Rupees 24,291-4-5, which the Principal Collector attributed almost "entirely to a diminished 'exportation of the two principal staples of the province, namely, rice and pepper, the former 'owing to plentiful harvests quite unprecedented in countries which generally depend on 'Malabar for their supplies of that great necessary of life, the latter to a very great falling off 'in the pepper trade of the province in consequence of the slack demand for that commodity in 'the markets of the United Kingdom, and also of the importation into Bombay during the bye 'past Fusly of pepper from the Eastern Islands."

1281. 'The principal increase was in Tanjore, Rupees 20,112-11-9, owing to increased 'collections and a small decrease of charge.

1282. 'The gross collections from Abkarry amounted in Fusly 1236 to Rupees 13,97,246-8-1, 'from which deducting the charges Rupees 40,758-13-2, there 'remains a net revenue of Rupees 13,56,487-10-11, being a decrease 'below the net revenue of the preceding Fusly of Rupees 47,107-0-6.

Abkarry.

1283. 'The increase and decrease in the Abkarry revenue are shown below :—

Increase.	Rs.	A.	P.	Decrease.	Rs.	A.	P.
Vizagapatam...	801	7	11	Ganjam	3,522	8	0
Rajahmundry...	1,710	0	2	Guntoor	622	10	2
Masulipatam	984	5	1	Salem	6,223	7	7
Chingleput	2,295	11	6	Nellore	1,779	4	8
Madura	2,868	5	6	Tanjore	3,214	7	6
Northern Division of Arcot	5,079	2	4	Trichinopoly	2,683	10	2
Southern Division of Arcot	2,164	7	9	Tinnevelly	1,424	13	7
Bellary	166	11	1	Malabar	819	3	2
Cuddapah	1,909	3	9	Seringapatam	455	9	4
Coimbatore...	3,034	11	5	Madras	49,351	15	8
Canara	1,276	6	10	Decrease...	70,097	9	10
				Deduct Increase...	22,290	9	4
Increase...	22,290	9	4	Net Decrease...	47,807	0	6

1284. 'The greatest decrease is in Madras, being to the amount of Rupees 37,293-2-5 'in the gross collections, and of Rupees '49,351-15-8 in the amount of net revenue. 'The decrease is accounted for by the sum 'of Rupees 87,754-2-6 having been collect- 'ed in Fusly 1235 on account of arrears, 'whereas in Fusly 1236 the sum collected 'on the same account was Rupees 37,293-2-5 'the actual result of the year is there- 'fore instead of a decrease a trifling increase in amount of the net Abkarry revenue in Madras.

Collection of arrears in Madras.

	Rs.	A.	P.
Fusly 1235	87,754	2	6
„ 1236	37,393	2	5
Decrease in Fusly 1236 ...	50,461	0	1
Decreased Collections of arrears in Fusly 1236...	50,461	0	1
Decrease as per statement of Net Revenue ...	49,351	15	8
Increase of current Net Revenue	1,109	0	5

1285. 'The greatest increase took place in the Northern Division of Arcot and amounted to 'Rupees 5,079-2-4. The Principal Collector attributes this to the extended means of the inhabi- 'tants on their recovery from the effects of the last famine.

ABKARRY CHARGES.

Fusly 1235 ...	Rs.	43,126	13 8
„ 1236 ...	„	40,758	13 2
		2,368	0 6

1286. 'There was a decrease of Rupees 2,368-0-6 in 'the charges incurred on account of the collections of the 'Abkarry revenue for Fusly 1236 compared with Fusly 1235.

SUNDRY SMALL FARMS AND LICENSES.
Net Revenue.

Fusly 1235 ...	Rs.	2,41,099	12 8
„ 1236 ...	„	2,18,422	7 0
Decrease in Fusly 1236 Rs.		22,677	5 5

1287. 'The decrease in the net revenue derived from 'this source is Rupees 22,677-5-5, the gross collections 'having been Rupees 2,34,023-6-4, the charges Rupees '15,600-15-4, and the net revenue Rupees 2,18,422-7-0.

Increase.	Rs.	A.	P.	Decrease.	Rs.	A.	P.
					1,604	0	3
Ganjam	2,213	12	0	Ganjam	24	14	0
Tinnevelly	94	6	9	Chingleput	2,260	14	10
Canara	2,763	8	11	Salem	815	12	7
Seringapatam	24	6	1	Madura	510	4	0
				Southern Division of Arcot	3,474	2	6
				Tanjore	664	5	7
				Trichinopoly	5,757	2	1
				Bellary	3,999	6	1
				Cuddapah	3,589	10	1
				Coimbatore	4,218	9	10
				Malabar	859	5	4
				Madras			
				Decrease...	27,773	7	2
Increase...	5,096	1	9	Deduct Increase...	5,096	1	9
				Net Decrease...	22,677	5	5

1288. 'The decrease here shown in Guntoor is only apparent, there was an actual increase 'of Rupees 441-3-0 in the collections made on account of Fusly 1236 compared with the collec- 'tions on account of Fusly 1235; but the entry in the accounts of this last Fusly of Roossoams 'collected on account of two Fuslies, namely, 1234 and 1235, causes a nominal decrease in Fusly '1236. In Salem the decrease arose from lower offers having been received for the tamarind 'rent. In the Southern Division of Arcot from the failure of some backwater fisheries. In 'Tanjore from the suspension of the Chank fishery. In Bellary partly from lower offers having 'been made for the fruit trees, but chiefly from the fees on the actual collection received from 'certain Butwurtee Inamdars having been transferred to the head of Land Revenue. In 'Coimbatore there are no small farms and licenses, but in the revenue derived from sandal- 'wood, elephants and elephant's teeth, there is a decrease occasioned by the net proceeds from 'the sale of sandalwood not having reached the district until the accounts for the Fusly were closed.

1289. 'The increase in Ganjam arose from the whole of this branch of revenue for Fusly '1236 together with arrears due on account of Fusly 1235 having been collected within the Fusly. 'In Canara, it was owing to better terms having been received for some of the farms.

VISSABADY AND MOTUPHA.
Net Revenue.

Fusly 1236 Rs.	9,50,200	9	5
Fusly 1235 „	9,29,529	7	11
Increase Fusly 1236 „	20,671	1	6

1290. 'Under this head there is an increase in Fusly 1236 of 'Rupees 20,671-1-6. The gross collections were Rupees 9,69,736-10-6, 'the charges Rupees 19,534-1-1, leaving a net revenue of Rupees '9,50,200-9-5.

1291. 'The principal increase took place in the districts of Rajahmundry, the Southern 'Division of Arcot, Tinnevelly, Bellary and Malabar; the greatest decrease in Guntoor, Chingle- 'put, Salem and Trichinopoly.

Increase.	Rs.	A.	P.	Decrease.	Rs.	A.	P.
Rajahmundry	12,464	11	1	Ganjam	48	15	2
Masulipatam	159	4	7	Guntoor	1,529	6	6
Nellore	2,139	12	7	Chingleput...	2,051	1	4
Northern Division of Arcot	941	1	10	Salem	3,038	8	3
Southern Division of Arcot	3,445	7	6	Trichinopoly	1,771	3	11
Tanjore	455	6	8	Coimbatore...	903	3	0
Tinnevelly	2,264	15	8	Seringapatam	534	3	0
Bellary	3,131	8	3				
Cuddapah	1,990	14	9				
Canara	25	10	5				
Malabar	3,528	13	4				
Increase...	30,547	10	8				
Deduct Decrease...	9,876	9	2				
Net Increase...	20,671	1	6	Decrease...	9,876	9	2

1292. 'The increase in Rajahmundry was occasioned by the tax levied on Company's wea-
To the Collr., 14th Aug. 1826. In Dy. Cons., 17th Aug. do.
'vers with reference to the orders of Government, under date the 18th 'July 1826. In Nellore it arose from the increased manufacture of 'cloth which induced the return to the district of many weavers who 'had previously left it. In the Southern Division of Arcot from the collections of the 'loom tax in the Cuddalore villages. In Tinnevelly from the substitution of an individual settle-'ment for the Kutgootah system. In Bellary the settlement of the Vissabuddy tax was consi-'derably higher in Fusly 1236 than in the preceding Fusly; and in Malabar the erection of a 'considerable number of houses and the addition of others which were omitted in the accounts 'of Fusly 1235 to the account of Fusly 1236, contributed to the increase of this branch of 'revenue.

1293. 'The decrease in Guntoor was occasioned solely by the collections of arrears in 'Fusly 1236 being less than in Fusly 1235, the settlement for the former Fusly was in fact greater 'than in the latter, so that the decrease is only nominal: to the same cause is to be attributed the 'decrease in the Chingleput District.

1294. 'The apparent decrease in Salem arises from the collections of the whole Fusly having 'in Fusly 1235 been entered in the accounts of the district for the year and in the statement 'of extra revenue submitted to Board, whilst only the collections of eleven months were 'included in the statement for Fusly 1236 with reference to instructions given by the Accountant-'General. The Collector of Salem has entered into a detailed review of the Moturpha taxes 'levied in his district.

1295. 'The decrease in Coimbatore arose from persons previously liable to pay the 'Moturpha tax having become cultivators in Fusly 1236, and being thereby exempted from the 'payment of it in Seringapatam, it was occasioned by a diminution in the number of shops opened 'in Fusly 1236.

1296. 'The balances of extra revenue outstanding in the provinces are at present under 'consideration.

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue from Salt, Tobacco Monopoly, Land Customs, Sea Customs, Sundry Small Farms and Licenses, Vissabady and Moturpha, for Fuslies 1235 & 1236.

	SALT.							
	Gross Revenue before deductions for manufacture and purchase.				Gross Revenue after deductions for manufacture and purchase.			
	Fusly 1235.			Fusly 1236.			Fusly 1235.			Fusly 1236.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Zillah of Ganjam	2,21,802	7	9	2,19,650	11	7	2,11,152	6	1	2,07,912	10	6
„ Vizagapatam	1,19,048	3	5	1,17,976	1	5	1,09,394	2	11	1,09,875	1	2
„ Rajahmundry	1,96,773	15	7	2,11,933	15	6	1,63,530	5	11	1,85,191	3	4
„ Masulipatam	1,61,518	4	8	1,54,412	8	10	1,57,532	4	9	1,48,027	8	9
„ Guntoor...	2,49,448	13	4	2,51,127	13	1	2,24,387	12	8	2,07,232	12	2
„ Chingleput	3,71,294	14	6	3,50,775	2	7	2,93,999	1	3	2,76,354	6	3
„ Salem	...	...	...	...	...	...	...	...	...	...	...	...
„ Madura	1,67,609	8	6	1,76,689	7	7	1,59,538	0	4	1,50,301	9	7
Nellore and Ongole	4,68,766	8	0	3,59,570	9	1	4,47,640	5	0	3,34,923	11	8
Northern Division of Arcot...	14,040	9	8	14,065	10	0	12,640	14	0	12,626	11	4
Southern Division of Arcot	2,29,861	3	1	1,58,034	5	5	1,96,594	14	11	1,49,347	15	7
Tanjore	2,98,259	12	3	2,82,162	6	4	2,51,993	6	4	2,42,950	2	0
Trichinopoly	...	...	...	...	...	...	...	...	...	...	...	...
Tinnevelly	1,65,079	1	7	1,57,452	0	1	1,48,770	4	1	1,41,707	6	9
Bellary	...	...	...	...	...	...	...	...	...	...	...	...
Cuddapah	...	...	...	...	...	...	...	...	...	...	...	...
Coimbatore	...	...	...	...	...	...	...	...	...	...	...	...
Canara	2,45,736	15	0	2,25,757	5	11	1,77,783	0	9	1,71,539	11	4
Malabar	1,83,042	9	6	1,74,323	14	2	1,12,617	15	0	1,13,958	14	1
Seringapatam	...	...	...	...	...	...	...	...	...	...	...	...
Madras	96,591	1	7	37,843	10	6	69,619	4	8	17,918	1	6
Total...	32,08,874	0	5	28,91,780	10	11	27,37,193	2	8	24,70,767	13	6

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue

	SALT.							
	Charges for Manufacture and Purchase.				Charges of Superintendence.			
	Fusly 1235.		Fusly 1236.		Fusly 1235.		Fusly 1236.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Zillah of Ganjam	10,650	1 8	11,738	1 1	8,566	1 1	8,255	6 7
„ Vizagapatam	9,654	0 6	8,101	0 3	17,573	3 4	13,555	12 1
„ Rajahmundry	33,243	9 8	26,742	12 2	18,766	12 3	22,392	9 3
„ Masulipatam	3,985	15 11	5,485	0 1	12,048	11 10	11,660	14 2
„ Guntoor	25,061	0 8	43,895	0 11	18,945	4 10	36,264	14 5
„ Chingleput	77,295	13 3	74,420	12 4	19,978	11 10	33,161	7 10
„ Salem.	...	...	...	...	...	...	...	...
„ Madura	28,071	8 2	26,387	14 0	14,108	6 5	14,519	15 8
Nellore and Ongole	21,126	3 0	24,646	13 5	53,307	11 11	59,962	8 2
Northern Division of Arcot	1,399	11 8	1,438	14 8	1,565	7 5	1,045	3 9
Southern Division of Arcot	33,266	4 2	8,686	5 10	19,864	4 4	15,468	12 6
Tanjore	46,266	5 11	30,212	4 4	15,015	14 4	14,567	10 4
Trichinopoly	...	...	...	...	...	...	...	...
Tinnevelly	16,308	13 6	15,744	9 4	10,688	6 5	10,930	0 4
Bellary	...	...	...	...	...	...	...	...
Cuddapah	...	...	...	...	...	...	...	...
Coimbatore	...	...	...	...	...	...	...	...
Canara	67,953	14 3	54,217	10 7	35,866	8 6	33,735	12 2
Malabar	70,424	10 6	60,365	0 1	9,015	6 11	8,645	5 5
Seringapatam	...	...	...	...	...	...	...	...
Madras	26,972	12 11	19,930	9 6	24,905	15 1	25,151	2 6
Total...	4,71,680	13 9	4,21,012	12 7	2,81,119	14 6	3,09,318	7 2

from Salt, Tobacco Monopoly, Land Customs, Sundry Small Farms, &c.—(Continued.)

Total Charges.				Net Revenue.				TOBACCO MONOPOLY.			
								Gross Revenue before deduction for Purchase of Tobacco.			
Fusly 1235.		Fusly 1236.		Fusly 1235.		Fusly 1236.		Fusly 1235.		Fusly 1236.	
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
19,216	2 9	19,993	7 8	2,02,586	5 0	1,96,657	3 11	...	...	...	...
27,227	3 10	21,656	12 4	91,820	15 7	96,319	5 1	...	...	...	...
52,010	5 11	49,135	5 5	1,44,763	9 8	1,62,798	10 1	...	...	...	...
16,934	11 9	17,145	14 3	1,44,583	8 11	1,37,266	10 7	...	...	...	...
44,006	5 6	80,159	15 4	2,05,442	7 10	1,70,967	13 9	...	...	...	...
97,274	9 1	1,07,582	4 2	20,74,020	5 5	2,43,192	14 5	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
42,179	14 7	40,907	13 8	1,45,429	9 11	1,35,781	9 11	...	...	...	...
74,433	14 11	84,609	5 7	3,94,332	9 1	2,74,961	3 6	...	...	...	...
2,965	3 1	2,484	2 5	11,075	6 7	11,581	7 7	...	...	...	...
53,130	8 6	24,155	2 4	1,76,730	10 7	1,38,879	3 1	...	...	...	...
61,285	4 3	53,779	14 8	2,36,974	8 0	2,28,382	7 8	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
26,997	3 11	26,674	9 8	1,38,081	13 8	1,30,777	6 5	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
1,03,820	6 9	87,953	6 9	1,41,916	8 8	1,37,803	15 2	2,55,788	15 10	2,55,427	3 1
79,440	1 5	69,0 11	5 6	1,03,602	8 1	1,05,312	8 8	3,85,264	9 11	4,05,305	3 8
...	...	...	...	...	...	...	...	...	...	...	...
51,878	12 0	45,051	12 0	44,712	5 7	**7,233**	**1 6**	...	...	...	...
						21,68,682	7 10				
				Deduct excess in thick figures.		7,233	1 6				
7,52,600	12 3	7,30,331	3 9	24,56,073	4 2	21,61,449	6 4	6,41,053	9 9	6,60,732	6 9

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue

	TOBACCO.							
	Gross Revenue after deduction for purchase of Tobacco.				Charges for Purchase.			
	Fusly 1235.		Fusly 1236.		Fusly 1235.		Fusly 1236.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Zillah of Ganjam	...	... ...	...	... ...	...	... ...	...	... ...
„ Vizagapatam	...	... ...	...	... ...	...	... ...	...	... ...
„ Rajahmundry	...	... ...	...	... ...	...	... ...	...	... ...
„ Masulipatam	...	... ...	...	... ...	...	... ...	...	... ...
„ Guntur	...	... ...	...	... ...	...	... ...	...	... ...
„ Chingleput	...	... ...	...	... ...	...	... ...	...	... ...
„ Salem	...	... ...	...	... ...	...	... ...	...	... ...
„ Madura...	...	... ...	...	... ...	...	... ...	...	... ...
Nellore and Ongole	...	... ...	...	... ...	...	... ...	...	... ...
Northern Division of Arcot	...	... ...	...	... ...	...	... ...	...	... ...
Southern Division of Arcot	...	... ...	...	... ...	...	... ...	...	... ...
Tanjore	...	... ...	...	... ...	...	... ...	...	... ...
Trichinopoly	...	... ...	...	... ...	...	... ...	...	... ...
Tinnevelly	...	... ...	...	... ...	...	... ...	...	... ...
Bellary	...	... ...	...	... ...	...	... ...	...	... ...
Cuddapah	...	... ...	...	... ...	...	... ...	...	... ...
Coimbatore	...	... ...	...	... ...	...	... ...	...	... ...
Canara	...	... ...	...	... ...	...	... ...	...	... ...
Malabar	1,58,647	6 8	1,55,877	7 3	97,141	9 2	99,549	11 10
Seringapatam	2,79,616	3 3	3,06,228	2 0	1,05,648	6 8	99,077	1 8
Madras	...	... ...	...	... ...	...	... ...	...	... ...
	...	... ...	...	... ...	...	... ...	...	... ...
Total...	4,38,263	9 11	4,62,105	9 3	2,02,789	15 10	1,92,626	13 6

from Salt, Tobacco Monopoly, Land Customs, Sundry Small Farms, &c.—(Continued.)

MONOPOLY.

Charges for Superintendence.				Total Charges.				Net Revenue.			
Fusly 1235.		Fusly 1236.		Fusly 1235.		Fusly 1235.		Fusly 1235.		Fusly 1236.	
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
10,021	5 8	11,757	7 11	1,08,062	14 10	1,11,307	3 9	1,47,726	1 0	1,44,119	15 4
27,127	12 7	26,509	3 8	1,32,776	3 3	1,25,586	5 4	2,52,488	6 8	2,79,718	14 4
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
...	... ...	...	... ...	...	... ...	...	... ...	...	... ...	...	... ...
38,049	2 3	38,266	11 7	2,40,839	2 1	2,36,893	9 1	4,00,214	7 8	4,23,838	13 8

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue

	LAND CUSTOMS.											
	Gross Revenue.						Charges.					
	Fusly 1235.			Fusly 1236.			Fusly 1235.			Fusly 1236.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Zillah of Ganjam	58,287	11	8	51,720	2	3	1,477	2	2	1,360	6	5
„ Vizagapatam	82,393	12	0	77,127	6	7	29,958	1	7	17,323	10	4
„ Rajahmundry	1,20,934	15	0	1,33,997	10	1	32,351	6	5	7,777	7	3
„ Masulipatam	1,39,674	7	5	1,52,150	10	5	44,901	14	5	41,592	8	9
„ Guntoor	93,020	5	2	98,188	12	4	29,079	11	11	29,324	10	3
„ Chingleput	60,599	2	6	60,685	11	9	2,855	13	0	2,812	10	3
„ Salem	1,89,186	6	3	1,80,054	0	4	29,688	9	4	27,115	2	1
„ Madura	3,48,168	14	6	3,51,836	9	3	6,811	3	10	5,981	14	5
Nellore and Ongole	84,537	1	11	89,529	2	5	3,105	9	1	2,711	11	6
Northern Division of Arcot	1,24,257	4	3	1,36,350	0	0	3,051	2	3	2,490	1	2
Southern Division of Arcot	1,90,162	11	9	1,98,221	11	1	33,616	0	3	33,692	2	7
Tanjore	3,91,494	12	2	3,86,666	0	7	5,092	4	10	4,931	0	10
Trichinopoly	2,03,832	11	5	1,81,533	5	9	4,460	10	5	3,739	9	10
Tinnevelly	2,02,533	5	3	2,03,210	10	7	14,361	12	2	4,403	15	4
Bellary	3,59,659	7	3	3,74,943	2	7	14,501	8	3	18,959	13	10
Cuddapah	97,531	0	11	1,18,150	0	0	6,317	7	11	7,203	10	9
Coimbatore	1,96,102	12	1	2,10,484	7	10	6,090	6	7	9,363	3	9
Canara	2,78,091	14	1	2,39,857	3	9	60,998	9	1	58,603	0	1
Malabar	85,871	9	9	92,405	6	0	3,784	11	6	4,520	12	7
Seringapatam	17,780	0	0	14,500	0	0	3,702	4	6	506	9	0
Madras	7,20,333	5	11	6,15,292	12	9	2,71,234	2	10	2,37,680	7	7
Total...	40,48,956	11	3	39,67,810	1	1	6,07,443	8	4	5,17,094	8	7

from Salt, Tobacco Monopoly, Land Customs, Sundry Small Farms, &c.—(Continued.)

Net Revenue.						SEA CUSTOMS.											
						Gross Revenue.						Charges.					
Fusly 1235.			Fusly 1236.			Fusly 1235.			Fusly 1236.			Fusly 1235.			Fusly 1236.		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
56,810	9	6	50,359	11	10	24,492	7	4	20,020	0	6	5,391	10	0	5,176	0	7
52,435	10	5	59,803	12	3	32,012	0	2	23,398	13	4	5,300	6	6	3,968	13	1
88,583	8	7	1,26,220	2	10	16,078	8	6	15,711	10	10	3,959	8	8	4,099	6	6
94,772	9	0	1,10,558	1	8	24,264	9	8	25,501	4	7	2,701	3	10	4,102	2	2
63,040	9	3	68,864	2	1	5,404	5	8	4,688	13	8	712	14	1	708	12	7
57,743	5	6	57,873	14	6	...	...	...	...	...	...	...	...	...	...	...	...
1,59,497	12	11	1,53,838	14	3	...	...	...	...	...	...	...	...	...	...	...	...
3,41,357	10	8	3,45,654	10	10	16,136	4	8	8,291	12	7	2,274	5	6	2,107	15	8
81,431	8	10	86,617	6	11	9,134	13	4	14,246	13	11	3,617	0	9	3,765	7	1
1,21,206	2	0	1,33,859	14	10	...	...	...	...	...	...	...	...	...	...	...	...
1,56,546	11	6	1,64,529	8	6	43,449	11	7	51,188	7	3	21,158	14	11	28,967	4	6
3,86,402	7	4	3,81,734	15	9	78,381	11	8	98,184	8	3	7,235	4	0	6,925	4	10
2,03,872	1	0	1,77,798	11	11	...	...	...	...	...	...	...	...	...	...	...	...
1,88,168	9	1	1,98,806	11	3	31,024	5	4	49,998	11	0	2,913	8	2	8,112	3	2
3,45,157	15	0	3,60,983	4	9	...	...	...	...	...	...	...	...	...	...	...	...
91,213	9	0	1,10,946	5	3	...	...	...	...	...	...	...	...	...	...	...	...
1,90,012	5	6	2,01,121	4	1	...	...	...	...	...	...	...	...	...	...	...	...
2,17,096	5	0	1,81,254	3	8	1,94,655	12	7	1,65,088	3	7	26,044	3	9	25,580	12	2
82,086	14	3	87,884	9	5	2,74,406	15	1	2,35,774	15	5	79,292	8	3	75,051	13	0
14,077	11	6	13,993	7	0	...	...	...	...	...	...	...	...	...	...	...	...
4,49,099	3	1	3,77,612	5	2	...	...	...	...	...	...	...	...	...	...	...	...
34,41,513	2	11	34,50,715	6	9	7,49,441	9	7	7,12,094	2	11	1,60,701	8	5	1,68,565	14	10

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue

	SEA CUSTOMS.											
	Net Revenue.						Gross Revenue.					
	Fusly 1235.			Fusly 1236.			Fusly 1235.			Fusly 1236.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Zillah of Ganjam	19,100	13	4	14,843	15	11	38,234	4	6	34,711	12	6
„ Vizagapatam	26,711	9	8	19,430	0	3	49,478	8	4	50,280	0	3
„ Rajahmundry	12,118	15	10	11,612	4	10	46,639	13	2	48,349	13	4
„ Masulipatam	21,563	5	10	21,399	2	5	36,312	6	3	37,352	11	7
„ Guntur	4,691	7	7	3,980	1	1	14,948	8	1	15,365	5	0
„ Chingleput	...	...	...	...	...	...	58,475	6	1	59,699	9	3
„ Salem	...	...	...	...	...	...	56,815	8	6	50,440	15	2
„ Madura	13,861	15	2	6,183	12	11	64,358	11	0	67,087	1	3
Nellore and Ongole	5,517	12	7	10,481	6	10	18,635	6	5	16,838	2	3
Northern Division of Arcot	...	...	...	...	...	...	65,615	8	6	71,489	0	4
Southern Division of Arcot	22,290	12	8	22,221	2	9	50,909	15	2	53,090	1	6
Tanjore	71,146	7	8	91,259	3	5	43,260	1	7	40,045	10	0
Trichinopoly	...	...	...	...	...	...	15,350	0	0	12,625	8	0
Tinnevelly	28,110	13	2	41,886	7	10	20,870	11	3	19,486	8	4
Bellary	...	...	...	...	...	...	2,50,360	9	11	2,50,522	0	0
Cuddapah	...	...	...	...	...	...	68,511	4	2	70,104	15	9
Coimbatore	...	...	...	...	...	...	42,757	4	5	45,734	0	0
Canara	1,68,611	8	10	1,39,507	7	5	40,977	4	5	42,298	1	11
Malabar	1,95,014	6	10	1,60,723	2	5	69,877	11	7	68,979	5	2
Seringapatam	...	...	...	...	...	...	11,571	9	8	10,738	14	5
Madras	...	...	...	...	...	...	3,82,461	0	1	3,32,000	0	0
Total...	5,88,740	1	2	5,43,528	4	1	14,47,421	9	1	13,97,246	8	1

from Salt, Tobacco Monopoly, Land Customs, Sundry Small Farms, &c.—(Continued.)

ABKARRY.								SUNDRY SMALL FARMS AND LICENSES.			
Charges.				Net Revenue.				Gross Revenue.			
Fusly 1235.		Fusly 1236.		Fusly 1235.		Fusly 1236.		Fusly 1235.		Fusly 1236.	
RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
...	... ...	...	... ...	38,234	4 6	34,711	12 6	1,423	2 0	3,636	14 0
...	... ...	...	... ...	49,478	8 4	50,280	0 3	...	... ...	...	... ...
...	... ...	...	... ...	46,639	13 2	48,349	13 4	...	... ...	...	... ...
1,394	8 7	1,450	8 10	34,917	13 8	35,902	2 9	...	... ...	...	... ...
669	15 3	1,709	6 4	14,278	8 10	13,655	14 8	15,736	4 9	14,132	4 6
2,395	2 11	1,323	10 7	56,080	3 2	58,375	14 8	25	4 0	...	... ...
837	6 0	686	4 3	55,978	2 6	49,754	10 11	9,871	7 5	7,630	8 7
1,000	8 6	860	9 3	63,358	2 6	66,226	8 0	5,242	12 7	4,428	0 0
1,267	7 1	1,249	7 7	17,367	15 4	15,588	10 8	99	4 0	99	4 0
1,173	4 10	967	10 4	65,442	3 8	70,521	6 0	...	... ...	...	... ...
778	6 9	794	1 4	50,131	8 5	52,296	0 2	3,851	11 3	3,341	7 3
...	... ...	...	... ...	43,260	1 7	40,045	10 1	19,334	10 4	15,860	7 10
230	4 0	189	6 2	15,119	12 0	12,436	1 10	3,494	9 6	2,830	3 11
292	7 2	333	1 10	20,578	4 1	19,153	6 6	45,023	12 0	45,057	0 0
2,503	9 6	2,505	4 6	2,47,857	0 5	2,48,023	11 6	22,939	2 0	17,181	15 11
1,041	14 6	726	6 4	67,469	5 8	69,378	9 5	18,676	5 8	14,676	15 7
629	12 6	571	12 8	42,127	7 11	45,162	3 4	15,169	8 0	14,727	7 7
497	5 4	541	12 0	40,479	15 1	41,756	5 11	17,239	9 7	19,625	10 9
781	6 0	702	2 9	69,096	5 7	68,277	2 5	62,473	14 0	57,892	2 11
1,872	7 3	1,495	5 4	9,699	2 5	9,243	9 1	1,189	9 6	1,154	7 11
23,760	15 6	24,651	15 1	3,56,700	0 7	3,07,348	0 11	12,876	0 6	11,749	7 7
43,126	13 8	40,758	13 2	14,04,294	11 5	13,56,487	10 11	2,54,686	15 1	2,34,023	6 4

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue

	SUNDRY SMALL FARMS AND LICENSES.											
	Charges.						Net Revenue.					
	Fusly 1235.			Fusly 1236.			Fusly 1235.			Fusly 1236.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Zillah of Ganjam	...	...	...	...	...	...	1,423	2	0	3,636	14	0
„ Vizagapatam	...	...	...	...	...	...	...	...	...	...	...	...
„ Rajahmundry	...	...	...	...	...	...	...	...	...	...	...	...
„ Masulipatam	...	...	...	...	...	...	...	...	...	...	...	...
„ Guntoor	...	...	...	...	...	...	15,736	4	9	14,132	4	6
„ Chinglepat	0	6	0	...	...	...	24	14	0	...	...	...
„ Salem	...	...	...	...	...	...	9,891	7	5	7,630	8	7
„ Madura	...	...	...	...	...	...	5,242	12	7	4,427	0	0
Nellore and Ongole	...	...	...	...	...	...	99	4	0	99	4	0
Northern Division of Arcot	...	...	...	...	...	...	...	...	...	...	...	...
Southern Division of Arcot	...	...	...	...	...	...	3,851	11	3	3,341	7	3
Tanjore	...	...	...	...	...	...	19,334	10	4	15,860	7	10
Trichinopoly	...	...	...	...	...	...	3,494	9	6	2,530	3	11
Tinnevelly	61	2	9	...	...	...	44,962	9	3	45,037	0	0
Bellary	...	...	...	...	...	...	22,939	2	0	17,181	15	11
Cuddapah	...	...	...	...	...	...	18,676	5	8	14,676	15	7
Coimbatore	1,200	1	10	4,347	11	6	13,969	6	2	10,379	12	1
Canara	9,628	5	0	9,250	13	3	7,611	4	7	10,374	13	6
Malabar...	958	13	10	590	12	7	61,615	0	2	57,301	6	4
Seringapatam	59	7	8	...	...	...	1,130	1	10	1,154	7	11
Madras	1,678	13	7	1,411	10	0	11,197	2	11	10,337	13	7
	13,587	2	8	15,600	15	4	2,41,099	12	5	2,18,422	7	0

from Salt, Tobacco Monopoly, Land Customs, Sundry Small Farms, &c.—(Continued.)

VISSABUDDY AND MOTURPHA.																	
Gross Revenue.						Charges.						Net Revenue.					
Fusly 1235.			Fusly 1236.			Fusly 1235.			Fusly 1236.			Fusly 1235.			Fusly 1236.		
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
9,057	9	7	9,008	10	5	...	...	...	...	...	...	9,057	9	7	9,008	10	5
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	42,086	5	6	54,551	0	7
45,495	12	9	54,551	0	7	3,409	7	3	...	...	...						
19,229	15	6	19,395	10	1	3,340	0	9	3,345	6	9	15,889	14	9	16,049	3	4
69,256	13	3	68,162	12	7	4,972	8	10	5,407	14	8	64 284	4	5	62,754	13	11
7,516	15	3	5,441	14	9	107	2	11	83	3	9	7,409	12	4	5,358	11	0
61,148	9	11	57,996	0	11	903	11	4	789	10	7	60,244	14	7	57,206	6	4
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16,743	9	4	18,905	2	5	167	6	11	189	3	5	16,576	2	5	185	15	0
29,758	2	0	30,552	5	7	563	13	6	416	15	3	29,194	4	6	30,135	6	4
28,159	12	10	31,647	0	5	418	9	5	460	5	6	27,741	3	5	31,186	10	11
10,503	14	6	10,959	5	2	...	...	...	...	...	...	10,503	14	6	10,959	5	2
11,158	2	4	9,219	8	6	167	5	11	...	...	...	10,990	12	5	9,219	8	6
39,798	13	11	42,107	11	3	1,004	11	10	1,048	9	6	38,794	2	1	41,059	1	9
2,75,149	0	5	2,78,328	3	7	4,127	3	4	4,174	14	3	2,71,021	13	1	2,74,153	5	4
1,29,219	1	7	1,30,616	3	1	1,953	2	6	1,359	5	3	1,27,265	15	1	1,29,256	13	10
78,718	5	6	77,658	2	6	1,197	5	7	1,035	5	7	77,520	15	11	76,617	12	11
7,862	11	1	7,892	8	3	95	10	10	99	13	7	7,767	0	3	7,792	10	8
1,08,671	13	6	1,12,236	3	10	1,086	12	0	1,122	5	0	1,07,585	1	6	1,11,113	14	10
5,680	8	11	5,061	2	7	85	3	4	...	...	...	5,595	5	7	5,061	2	7
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9,53,129	12	2	9,69,734	10	6	23,600	4	3	19,534	1	1	9,29,529	7	11	9,50,200	9	5

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue

	GRAND											
	Gross Revenue before deductions for manufacture and purchase of Salt and Tobacco.						Gross Revenue after deductions for manufacture and purchase of Salt and Tobacco.					
	Fusly 1235.			Fusly 1236.			Fusly 1235.			Fusly 1236.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Zillah of Ganjam	3,53,297	10	10	3,38,748	3	3	3,42,647	9	2	3,27,010	2	2
„ Vizagapatam	2,82,932	7	11	2,68,782	5	7	2,73,278	7	5	2,60,681	5	4
„ Rajahmundry	4,25,923	1	0	4,64,544	2	4	3,92,679	7	4	4,37,801	6	2
„ Masulipatam	3,80,999	11	6	3,88,812	13	6	3,77,013	11	7	3,83,327	13	5
„ Guntoor	4,47,815	2	3	4,51,665	13	2	4,22,754	1	7	4,07,770	3	3
„ Chingleput	4,97,911	10	4	4,76,602	9	4	4,20,615	13	1	4,02,181	13	0
„ Salem	3,17,042	0	1	2,79,021	9	0	3,17,042	0	1	2,97,021	9	0
„ Madura	6,21,516	3	3	6,08,331	14	8	5,93,444	11	1	5,81,944	0	8
Nellore and Ongole	5,97,916	11	0	4,99,189	2	1	5,76,790	8	0	4,74,542	4	8
Northern Division of Arcot....	2,34,671	8	5	2,52,456	15	11	2,33,271	12	9	2,51,018	1	3
Southern Division of Arcot	5,46,395	1	8	4,95,523	0	11	5,13,138	13	6	4,86,636	11	1
Tanjore...	8,41,234	14	6	8,33,878	6	3	7,94,968	8	7	7,94,666	1	12
Trichinopoly	2,38,335	7	3	2,06,213	10	2	2,38,335	7	3	2,06,213	10	1
Tinnevelly	5,04,330	1	4	5,17,312	9	3	4,88,021	3	10	5,01,567	15	11
Bellary	9,08,108	3	7	9,20,982	6	1	9,08,108	3	7	9,20,982	6	1
Cuddapah	3,13,937	12	4	3,33,548	2	5	3,13,937	12	4	3,33,548	2	5
Coimbatore	3,32,747	14	0	3,48,589	1	11	3,32,747	14	0	3,48,599	1	11
Canara...	10,40,456	2	7	9,55,946	5	3	8,75,260	11	2	8,02,178	14	10
Malabar...	11,69,609	3	4	11,46,917	3	2	9,93,536	2	2	9,87,475	1	5
Seringapatam	36,221	12	1	37,454	8	11	36,221	12	1	31,454	8	11
Madras...	12,12,261	8	1	9,96,890	14	10	11,85,288	11	2	9,76,960	5	4
Total...	113,03,564	3	4	108,33,421	14	0	106,29,093	5	9	102,13,782	3	11

from Salt, Tobacco Monopoly, Land Customs, Sundry Small Farms, &c.—(Continued.)

TOTAL.

Charges before deductions for manufacture and purchase of Salt and Tobacco.				Charges after deductions for manufacture and purchase of Salt and Tobacco.				Net Revenue.			
Fusly 1235.			Fusly 1236.			Fusly 1235.			Fusly 1236.		
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
26,084	14	11	26,529	14	8	15,435	13	3	14,791	13	7	3,27,212	11	11	3,12,218	4	7
62,485	11	11	42,949	3	9	52,831	11	5	34,848	3	6	2,20,446	12	0	2,25,833	1	10
91,730	12	3	61,012	2	8	58,487	2	7	34,209	6	6	3,34,192	4	9	4,03,531	15	8
69,272	7	4	67,637	8	9	65,280	7	5	62,152	8	8	3,11,727	4	2	3,21,175	4	9
79,441	7	7	1,17,310	11	2	54,380	6	11	73,415	10	3	3,67,373	10	8	3,34,355	2	0
1,02,683	1	11	1,11,801	12	9	25,337	4	8	37,381	0	5	3,95,278	8	5	3,64,800	12	7
31,429	10	8	28,591	0	11	31,429	10	8	28,591	0	11	2,85,612	5	5	2,68,430	8	1
52,266	0	5	49,858	5	0	24,194	8	3	23,470	7	0	5,69,250	2	10	5,58,473	9	8
82,591	6	9	92,525	3	2	61,465	3	9	67,378	5	9	5,15,325	4	3	4,06,663	14	11
7,753	7	8	6,358	13	2	6,353	12	0	4,919	14	6	2,26,918	0	9	2,46,098	2	9
1,09,102	7	10	88,069	0	3	75,836	3	8	79,382	10	5	4,37,292	9	10	4,07,454	0	8
73,612	13	1	65,636	4	4	27,346	7	2	26,424	0	0	7,67,622	1	5	7,68,242	1	11
4,858	4	4	3,929	0	0	4,858	4	4	3,929	0	0	2,33,477	2	11	2,02,284	10	2
45,633	14	0	40,572	7	6	29,325	0	6	24,827	14	2	4,58,696	3	4	4,76,740	1	9
21,132	5	1	20,640	0	7	21,132	5	1	20,640	0	7	8,86,975	14	6	9,00,342	5	6
9,312	8	11	9,289	6	4	9,312	8	11	9,289	6	4	3,04,625	3	5	3,24,258	12	1
9,117	10	6	15,318	1	6	9,117	10	6	15,318	1	6	3,23,630	3	6	3,33,281	0	5
3,09,147	7	7	2,93,336	13	7	1,44,052	0	2	1,39,569	7	2	7,31,208	11	0	6,62,604	7	8
2,98,220	8	3	2,76,185	8	9	1,22,147	7	1	1,17,143	7	0	8,71,388	11	1	8,70,331	10	5
5,719	6	9	2,061	14	4	5,719	6	9	2,001	14	4	30,502	5	4	29,452	10	7
3,50,552	11	11	3,08,825	12	8	3,29,579	15	9	2,88,895	3	2	6 61,768	12	2	6,88,765	2	2
18,12,099	3	8	17,28,779	1	10	11,67,628	6	1	11,09,139	7	9	94,61,464	15	8	91,04,642	12	2

General Abstract Comparative Statement of Gross Revenue Charges and Net Revenue

	GRAND Comparison.					
	Fusly 1235.			Fusly 1236.		
	Rs.	A.	P.	Rs.	A.	P.
Zillah of Ganjam...	...	...	...	14,094	7	4
„ Vizagapatam...	5,386	5	10	...	...	...
„ Rajahmundry	69,339	0	11	...	...	...
„ Masulipatam	9,448	9	7	...	...	...
„ Guntoor...	...	...	...	34,018	8	8
„ Chingleput	...	...	...	80,477	11	10
„ Salem	...	...	...	17,181	13	4
„ Madura	...	...	...	10,776	9	2
Nellore and Ongole	...	...	...	1,08,661	5	4
Northern Division of Arcot...	10,180	2	0	...	...	...
Southern Division of Arcot	...	...	...	29,858	9	2
Tanjore...	620	0	6	...	...	...
Trichinopoly	...	...	...	31,192	8	9
Tinnevelly	18,043	14	5	...	...	...
Bellary	13,366	7	0	...	...	...
Cuddapah	19,633	8	5	...	...	...
Coimbatore	9,650	12	11	...	...	...
Canara	...	...	...	68,399	3	4
Malabar...	...	...	...	1 057	0	8
Seringapatam	...	...	...	1,049	10	9
Madras	...	...	...	1,73,643	10	0
Total...	1,64,663	14	10	5,21,491	2	4
Deduct Increase...				1,64,663	14	10
Net Decrease...				3,56,822	3	6

from Salt, Tobacco Monopoly, Land Customs, Sundry Small Farms, &c.—(Continued.)

TOTAL.												REMARKS.
Percentage of Charges on the gross Revenue before deduction.						Percentage of Charges on the gross Revenue after deduction.						
Fusly 1235.			Fusly 1236.			Fusly 1235.			Fusly 1236.			
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
7	6	1½	7	13	3⅝	4	8	0⅜	4	8	4⅜	
22	1	4	15	15	8	19	5	3¾	13	5	10⅜	
21	8	4½	13	2	1⅜	14	14	3¾	7	13	2⅞	
18	2	10⅜	17	6	3½	17	5	0¾	16	3	5	
17	11	9¾	25	15	6½	12	13	9¼	18	0	0¾	
20	9	9⅜	23	7	3⅞	6	0	4½	9	4	8½	
9	14	8⅜	9	10	0	9	14	8½	9	10	0	
8	6	6½	8	3	1½	4	1	2½	4	0	6¼	
13	13	0	18	8	6¾	10	10	6	14	4	10½	
3	4	10	2	8	3½	2	11	6	1	15	4	
9	15	5¾	17	12	4⅝	14	12	5⅝	16	4	10⅜	
8	12	0	7	13	11¼	3	7	0½	3	5	2½	
2	0	7⅞	1	14	5¾	2	0	7⅞	1	14	5¾	
9	0	9¼	7	13	5⅝	6	3	5⅜	14	15	3	
2	5	2¾	2	3	10¼	2	5	2¾	2	3	10¼	
2	15	5½	2	12	6¾	2	15	5½	2	12	6¾	
2	11	10	4	6	3⅜	2	11	10	4	6	3⅜	
29	11	5⅜	3	19	11½	16	7	3⅜	17	6	4½	
25	7	11½	2	1	10	13	4	8¾	11	13	9¾	
15	12	7⅛	6	5	9¼	15	12	7½	6	5	9¼	
28	14	8	20	15	7¾	27	4	9½	29	9	9⅜	
16	4	8⅜	15	15	3⅜	10	15	8¾	10	13	8⅞	

Stamp Revenue, Fusly 1236.

To the Chief Secy. to Govt., Cons., 17th April 1828. In Cons., 3rd April 1828.

1297. On the 17th April we submitted to the Right Honorable the Governor in Council a letter from the Superintendent of Stamps, under date the 18th March, submitting the accounts of his department for Fusly 1236.

1298. We observed that these accounts, of which the subjoined is an abstract, exhibited a decrease both of revenue and charges in the last compared with the preceding Fusly; of the former to the amount of Rupees 14,157-2-1½, and of the latter to the amount of Rupees 6,664-10-7½.

	Gross Collections.			Charges.			Net Revenue.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Fusly 1235	5,10,815	4	4						
Deduct—Drawback	1,329	0	0						
	4,88,970	2	7	5,09,516	4	4	78,780	12	3½	4,30,735	8	½
Fusly 1236	4,88,970	2	7						
Deduct Drawback	275	11	0						
				4,88,694	7	7	72,116	1	8	4,16,578	5	11

1299. We said that this decrease of revenue was attributed to the diminished sale of paper and cadjans in the Fusly 1236. This decrease of charge was owing principally to a less expenditure in the purchase of country paper and cadjans, and to a diminution in sale of stamps.

1300. The Superintendent requested that as the excess in the quantity of stampt paper and cadjans found in his office and reported by Collectors as usual, placed to his debit he might be authorized to carry to his credit the deficiency as particularized in statement No. 6, and that he might be allowed to carry to account the value of damaged paper, &c., detailed in statement No. 7, as well as the high priced stampt paper and cadjans returned by some of the Collectors in consequence of their being no demand for them.

Rs. 40 14 0
Rs. 161 6 0
Rs. 572 8 0

1301. We recommended that the adjustment proposed by the Superintendent of Stamps might receive the sanction of Government.

1302. The letters from the Superintendent of Stamps and the Sub-Treasurer enclosing statements prepared in their respective offices of the quantity and value of paper and cadjans stamped during Fusly 1235 were at the same time submitted for the further information of Government. These statements had been compared and were found to correspond with the grand totals, being Rupees 4,70,771-10-0.

Superintendent of Stamps, 15th March, in Cons., 3rd April 1828. Sub-Treasurer, 31st December 1827, in Cons., 3rd Jany. 1828.

1303. In reply to the foregoing we were informed in a letter from the Secretary to Government, under date the 9th May, that the Right Honorable the Governor in Council sanctioned the adjustments referred to, and recommended in the 4th and 5th paras. of our letter.

In Cons., 15th May 1828. Vide paras. 1300 & 1301 of this Report.

1304. Copy of the foregoing correspondence was communicated to the Superintendent of Stamps on the 5th May.

Reporting information required by the Bombay Government relative to the employment of Troops and Sibrendy Corps on Civil Duties in the Revenue and Magisterial Departments under the Presidency of Fort St. George.

1305. Under date the 14th August 1827, the Secretary to Government transmitted to us the annexed copy of a letter from the Government at Bombay, and requested that we would furnish such information as could conveniently be procured on those points mentioned in it which had reference to the Revenue and Magistrates' Department.

From the Secy. to Govt., in Cons., 20th Augt. 1827.

From the Deputy Secretary to Government at Bombay, dated 24th May 1827.

"I am directed to acquaint you for the information of the Honorable the Governor "Council at Fort St. George, that the Honorable the Governor in "Council is desirous of being favoured at his earliest convenience, with "a statement of the manner in which the civil duties of the several "districts are conducted under the Madras Government, adverting to the following subjects of "inquiry, viz.:

"What troops or Sibbendies are employed besides the troops of the line?

"What number of each description is allotted to the jails to guard convicts, as guards for "the judges and for other judicial duties?

"What number employed to guard the treasuries of the Collector, as also the treasuries "in the Purganahs, and for transport of treasure from place to place?

"The object of this Government is to ascertain the extent to which calls on the regular "troops for civil duties are admitted under the Madras Presidency, and also the means resorted "to diminish the extent of those calls. In whatever shape it may be most convenient to the "Government of Fort St. George to furnish the information it will be very acceptable.

"The Governor in Council is also desirous of being informed what provincial corps, Sibben-"dies or public establishments, there are under the Madras Presidency expressly for Police pur-"poses, and whether Jail or ordinary duties of Police are taken by them or the troops of the "line."

1306. With reference to the foregoing and to a letter from the Secretary to Government, under date the 14th March 1828, calling our attention to the subject, we submitted under date the 27th March last the subjoined report for the information of the Bombay Government relative to the employment of troops and Sibbendy corps in civil duties in the Revenue and Magistrates' Department under this Presidency. The references which it was necessary to make to the several Collectors for information in their capacity as Magistrates had, we said, occasioned some delay in the submission of this report.

In Cons., 17th March 1828. To the Chief Secy. to Govt. In Cons., 27th March 1828.

1307. We observed that the object of the Bombay Government was to ascertain the extent to which calls on the regular troops for civil duties are admitted under this Presidency, and the means adopted to diminish the extent of these calls.

1308. In advertence to the first of these points, we observed that the extent of the calls upon the regular troops for civil duties is small, and is confined chiefly to their employment in guarding the public treasuries at the head stations of the several districts, to the escort of treasure from the districts to the general treasuries in the provinces from one district to another, and from the provinces to the general treasury at the Presidency.

1309. Information on the 2nd point, regarding the means adopted to diminish the extent of these calls, involved, we said, a reply to two of the questions asked by the Bombay Government as "to what troops or Sibbendies are employed besides the troops of the line," and "what number "(of each description) is employed to guard the treasuries of the Collectors as also the treasuries "in the Purgunnahs and for transport of treasure from place to place."

1310. We stated that in all cases in which the services of invalids are available, they are taken advantage of to supply the place of troops of the line in the discharge of those civil duties in which in other cases a call is made upon this last class, and that in addition to this there are some districts Corps of Sibbendies for the Police duties of a more laborious nature, which otherwise would devolve upon the regular troops.

1311. That the general strength of the guard over the Collector's Treasury, when this is composed of troops of the line, is commonly havildar, naigue, and 12 sepoys, but that when invalids are employed to augment this guard, its numerical strength is generally increased. That the number and strength of troops for escorting remittances of treasure is left to be determined by the dis-

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cretion of the Commanding Officer to whom application may be made for their services; the Collector stating the amount to be remitted, and the Commanding Officer furnishing such a guard as he may deem sufficient for its protection.

1312. That the treasuries in the taluqs are, with one or two exceptions, guarded by local peons, and that remittances of treasure from them to the Huzoor are escorted by local peons, excepting in the Province of Tanjore, in which the remittances from the taluqs to the Collector's Treasure being very large, Government had been pleased to authorize the employment of regular troops for their protection. That in some of the large towns it had been customary to station a small guard of troops of the line at the Cutwall's Choultry, and in the Bellary District a small guard is usually in attendance during the annual festival at the Honnore Pagoda, and in the Northern Division of Arcot during the festival at Tripetty.

Ille, in Cons., 20th April 1836.

1313. That in the Rajahmundry District, a Havildar's guard is stationed at the foot of the Hills which separate it from the Nizam's country; in Tanjore also, and in Coimbatore a small number is employed on Police duties; in the former on account of the notoriously turbulent race residing near Singapully, and in the latter for the protection of the frontiers against tobacco smugglers.

1314. That the employment of a Sibbendy Corps had been found necessary in the Northern Circars for the suppression of turbulence and the prevention or discovery of robberies. In the three most Northern, on account of the hilly features of the country, the peculiar character of the Hill people, and the unhealthiness of the tracts they inhabit, and in the two more Southern Districts in consequence of the adjacency of the Nizam's country, the frontiers of which are the resort of all classes of depredators, in addition to which that in one of these latter, Guntoor, there is a peculiar class of people, Chensoos, residing in the mountainous district of Palnaad for whose control a Sibbendy Corps was established.

1315. That these districts being, with the exception of a small part of Rajahmundry and of Palnaad, attached to the Guntoor Collectorate, permanently settled under Zemindary tenure, the duty which devolves upon the peons on the Collector's establishments is, from the nature of the revenue management existing in them, almost exclusively of a Police nature; but that these peons are still distinct from the Corps of Sibbendies which are organized and trained in a more regular manner than the common peons.

1316. That the Ryotwary settlement prevailing in the other districts under this Presidency, the peons on the several Collectors' Establishments in them are employed indifferently in both Revenue and Police duties, the numbers in the respective provinces varying according to the particular exigencies of each. That in some of the Southern Provinces Sibbendies are entertained. That these, however, partake of the nature of Police guards over the Taluq Treasuries, &c., but that in Malabar there is a Sibbendy Corps consisting of 251, of whom one hundred is employed as a guard to prevent the smuggling of tobacco, and that the remainder is stationed above the Ghauts in Wynaad in small detachments at the several posts which have been kept up since the last insurrection.

1317. The only question put by the Bombay Government in the letter referred to us which remained unanswered, was, we observed, "What number of each description (of troops or "Sibbendies) is allotted to the Jails to guard convicts, as guard for the Judges, and for other "Judicial duties?" which called for no observation from the Board as it had reference to the Judicial Department.

1318. For further information as to the detailed number of troops of the line employed in Revenue and Police duties, and to the comparative strength of the establishments of peons and Sibbendies employed under the several Collectors, we requested a reference to the following abstract statements Nos. 1 and 2.

Abstract Statement showing the Establishments of Peons and Sibbendies employed in Revenue and in Magisterial duties in the several Collectorates under the Madras Presidency.

Names of the District.	Its Area.	Population.	Revenue of Fusly 1235.			Establishment of Peons including Jemidars, &c.	How employed.	Establishment of Sibbendies including Sirdars, Jemidars, &c.	How employed.	Remarks.
	Sq. Miles.		M. Rs.	A.	P.					
Ganjam	12,000	3,32,015	12,28,837	14	5	735	Available for Revenue and Police duties of every description.	47	In Police duties.	
Vizagapatam	4,480	10,08,544	14,70,126	0	3	351	Do.	344	Do.	
Rajahmundry	6,000	6,60,006	22,98,590	15	2	533	Do.	384	Do.	
Masulipatam	5,410	5,16,734	13,91,384	6	7	715	Do.	131	On the frontier of the Nizam's country.	
Guntoor	4,791	4,76,787	18,91,253	7	9	437	Do.	276	Do. do. do.	
Nelloro	7,200	7,30,608	23,95,600	10	4	1,691	Do.	...		
Bellary	13,277	9,27,857	32,20,434	6	6	1,873	Do.	...		
Cuddapah	20,000	10,00,957	22,92,735	3	6	2,133	Do.	...		
Chingleput	3,000	2,89,828	13,99,488	9	9	1,027	Do.	...		
Salem	15,000	9,55,480	21,28,220	0	11	957	Do.	...		
Northern Division of Arcot ...	...	4,88,772	22,82,725	15	9	1,122	Do.	40	These are extra peons and are employed for one month only in the year during the feast at Triputty.	
Southern Division of Arcot ...	8,275	5,49,795	25,81,174	12	3	1,054	Do.	...		
Tanjore	4,000	10,65,000	44,51,488	5	6	3,186	Do.	...		
Trichinopoly	2,200	4,76,640	17,50,670	10	3	674	Do.	117	Employed at the Taluq Treasuries.	
Tinnevelly	...	7,66,746	23,29,850	10	3	1,073	Do.	172	Do. do. do.	
Madura	9,353	11,22,979	22,74,745	7	8	1,336	Do.	30	In General duties.	
Coimbatore	7,700	8,54,050	26,41,943	11	9	1,760	Do.	...		
Canara	7,380	6,65,652	26,64,548	6	9	1,513	Do.	...		
Malabar	7,249	10,03,466	28,38,356	9	11	1,597	Do.	251	About 100 employed as a tobacco guard to prevent smuggling. The remainder are stationed above the Ghauts in Wynnad in small detachments at the several posts which have been kept up since the last insurrection.	
Island of Seringapatam ...	8	22,633	48,894	11	11	70	Do.	...		

Abstract Statement shewing the number of Troops of the Line and of Invalids employed in Revenue and Police duties under the Collectors and Magistrates in the several Provinces subordinate to the Madras Presidency.

Names of the District.	Its Area.	Population.	Number of Troops. Subedars.	Jemadars.	Havildars.	Naigues.	Sepoys.	Total.	How employed.	Remarks.
	Square Miles.									
Ganjam	12,000	3,32,015	...	...	2	2	24	28	At Chicacole and Berhampore over the Treasury	Troops of the Line.
Vizagapatam...	4,480	10,08,544	...	...	1	...	12	13	In guarding the Collector's Treasury	Invalids.
Rajahmundry	6,000	6,60,906	Including Native Officers.				...	35	Of these, 21 men are stationed to guard the Treasury at the Huzoor Cutcherry of the Collector, and 14 at Palaveram, which is situated at the extreme end of the district and at the foot of the Hills which separate this district from the Nizam's country.	Troops of the Line
Masulipatam...	5,410	5,16,734	...	2	3	5	58	68	Guard at the Jail ... ... 25 Do. at the Huzoor Treasury ... ... 25 Do. at General Treasury at the Fort ... ... 14 In the Mint House in the Fort where old coins are stored 4 68	Troops of the Line.
Guntoor	4,791	4,76,787	...	...	...	...	...	70	Over the Collector's Treasury ... ... 24 Salt Treasuries in different Cotaurs ... ... 39 Cutwall's Choultry 7 70	Invalids.
Nellore	7,200	7,30,608	...	1	1	2	20	...	In guarding the Huzoor Treasury and Pay Office	Invalids.
Bellary	13,277	9,27,857	An Havildar's Guard.					...	At the principal Treasury of the Collector in the Fort of Bellary	Troops of the Line.
Cuddapah	20,000	10,00,957	Two Companies of sepoys in the Cantonment of Cuddapah supply the required Guards which are relieved daily.						... ...	Troops of the Line.
Chingleput	3,000	2,89,828	2	1	5	2	40	50	In guarding the Huzoor Treasury and State prisoners	Invalids.
Salem	15,000	9,55,480	1	...	2	2	36	41	Over the Revenue Treasury	Troops of the Line.
Northern Division of Arcot...	...	4,88,772	...	...	1	2	21	24	In guarding the Principal Collector's Treasury... ... ... 17 Do. at the Cutwall's Choultry, Vellore 7 24	Troops of the Line.
Southern Division of Arcot..	8,275	5,49,795	...	1	2	3	18	24	As a guard for the protection of the Treasury of the Collector, and relieved by fresh detachments from Garrisons or Cantonments where effective corps are stationed, once in every 6 months	Troops of the Line.
Tanjore	4,000	10,65,000	1	...	14	14	167	196	Principally in guarding the Huzoor Treasury and partly in escorting remittances to the Resident at Tanjore and Judge at Combaconum... ... 56 In guarding the Principal Collector's Huzoor Cutcherry ... ... 7 In guarding the Sub-Collector's Cutcherry ... ... 7 Do. the Taluq Treasuries and in escorting the collections at the Huzoor Treasury ... ... 115 In preserving the peace and the lives and property of the inhabitants from the attack of the notoriously turbulent race of people residing near Sengiputty 11 196	Troops of the Line.
Trichinopoly	2,200	4,76,640	...	...	2	3	36	41	At the Huzoor Cutcherry ... ... 13 At the Jail ... ... 3 At the Conaud Taluq Treasury ... ... 5 At the Cutwall's Choultry within the Fort ... ... 5 At the Vurganary Taluq Choultry 5 41	Troops of the Line.
Tinnevelly	...	7,66,746	...	1	2	2	18	23	In guarding the Huzoor Treasury	Troops of the Line.
Madura	9,353	11,22,979	A Jemadar's guard of 24 sepoys.						For the protection of the Collector's Cutcherry	Invalids.
Coimbatore	7,700	8,54,050	1	2	4	6	72	85	For the protection of the Revenue Treasury, the Magistrate's Jail, and the frontiers against tobacco smugglers	Troops of the Line.
Canara	7,380	6,65,652	...	...	2	2	24	28	As guards over the Treasuries at Mangalore and Honore	Troops of the Line.
Malabar	7,249	10,03,466	...	...	1	6	36	43	As guards over the Huzoor and Subordinate Treasuries	Troops of the Line.
Seringapatam...	8	22,633	...	...	...	3	12	15	Over the Collector's Treasury and Cutwall's Choultry	From the local Battalion.

1319. In a letter from the Secretary to Government, under date the 8th April last, we were told that the information contained in the foregoing relative to the employment of troops and Sibbendy Corps on Civil duties in the Revenue and Magisterial Department under this Presidency, was considered to be complete and prepared in a very satisfactory manner.

From the Secy. to Govt., in Cons., 10th April 1828.

MODIFICATION OF THE RULES OF 1816 IN REGARD TO THE SHERISTADARS, &c.

1320. On 1st October 1827 we addressed the Government with reference to certain modifications of the rules of 1816 in regard to the Sheristadars, &c. We stated that, on the 16th February 1826, we had submitted for the confirmation of Government the claims of Butcha Row, Head Sheristadar under the Principal Collector of Cuddapah, to the difference between Pagodas 150 and Pagodas 200 per mensem, in arrears from 13th July 1821, "the date on which," we observed, "he completed the period of 20 years' service as Head Sheristadar and became entitled to the highest rate of allowance granted by Government to principal native revenue servants. That in the reply from Government it was stated that from the knowledge which the Honorable the Governor had of the early part of Butcha Row's service under the Company's Government, it was believed that the Principal Collector of Cuddapah was in error in supposing that he had completed twenty years of service as a Head Sheristadar on the 13th July 1821; that we had accordingly called upon the Principal Collector for further information on the subject, and begged leave to submit his reply for the information of the Honorable the Governor in Council.

To the Chief Secy., in Cons., 1st Oct. 1827.
From the Secy. to Govt., 22nd, in Cons., 25th March 1816.
In Cons., 16th Feby. 1826.
From the Secy. to Govt., 28th Feby., in Cons., 6th March 1827.
From the Pl. Collr., 3rd, in Cons., 13th April 1826.

1321. It appeared, we said, that Butcha Row was not appointed Head Sheristadar in the District of Cuddapah till the 1st November 1807, but that he had previously filled the office of Sheristadar under the Sub-Collector in the Cumbum Division of six years and a half, having been appointed to that situation on the 7th April 1801; and that on the introduction of the rules established in 1816, his services in that capacity were considered as services rendered as Head Sheristadar, and his salary was raised in consequence from Pagodas 100 to 150 Pagodas per mensem from the 13th July of that year; that following up this principle the Sub-Collector in charge considered him to have completed the period of 20 years on the 13th July 1821, and that we, acting upon his representation, sanctioned the payment of his salary at the increased rate of 200 Pagodas from that date.

1322. Under all the circumstances of the case, and adverting particularly to the merits of Butcha Row as a public servant, we begged to recommend that sanction might be granted for that measure, as solicited in our former Secretary's letter to Government, under date 16th February 1826.

1323. In submitting this recommendation, we deemed it proper, we said, to mention that in another case nearly similar to that of Sreenivasa Row, late Head Sheristadar of Bellary, who had been employed as a Division Sheristadar at Cumbum and afterwards Huzoor Sheristadar at Cuddapah, between 1st April 1805 and 12th July 1810, but from the latter date when the office of 2nd Sheristadar at Cuddapah was abolished, had acted as Naib until his appointment to Bellary in May 1822, we had considered him, according to the spirit of the rules of 1816, to be fully entitled, from the date of his appointment, to the salary of Sheristadar of upwards of 15 years' standing, and had authorized it to be paid to him accordingly

1324. We stated that the correspondence which had passed on that occasion had suggested to us the expediency of modifying the rules of 1816 so as to adopt them to meet the cases of individuals appointed to the office of Head Sheristadar, after having served in the situations of

Naib or Deputy Sheristadar under a Collector, and of Division Sheristadar under a Sub-Collector; that we were of opinion that service in these situations ought, to a certain extent, to be reckoned as service entitling the individual, on promotion to the office of Head Sheristadar, to the same advantage in respect to salary as service actually performed in the office of Head Sheristadar.

1325. That the existing scale of allowances to Head Sheristadars in unsettled districts was as follows:—

			Star Ps.
A Head Sheristadar of less than 5 years' standing		... ...	80
From 5 to 10	do.	... ...	100
From 10 to 15	do.	... ...	125
From 15 to 20	do.	... ...	150
After 20	do.	... ...	200

and that we would recommend that on the appointment of a Naib or Division Sheristadar to be a Head, his previous service as Naib or Division Sheristadar to be reckoned as service as Head Sheristadar according to the following scale.

1326. If the service of Naib or Division Sheristadar does not exceed 10 years, ¼ of the time to be reckoned:—

From 10 to 15	⅓ do.
From 15 to 20 upwards	½ do

1327. Thus, we said, a Naib or Division Sheristadar of 10 years' standing, on his first appointment to be Head Sheristadar, would be on an equal footing with a Head Sheristadar of 2½ years' standing, and after serving 2½ years as Head Sheristadar (total service 12½ years) would be entitled to receive 100 Pagodas as of 5 years' standing. After serving 5 years more as Head Sheristadar (total service 17½) he would be entitled to 125 Pagodas as of 10 years' standing, After 5 years more (total service 22½ years) he would be entitled to 150 Pagodas as of 15 years' standing, and after 5 years more (total service 27½ years) to the highest rate of allowance, 200 Pagodas. A Naib or Division Sheristadar of 15 years' standing, on his first appointment to be Head Sheristadar, would be entitled to the allowance of a Head Sheristadar of 5 years' standing, 100 Pagodas. After 5 years' service as Head Sheristadar (total service 20 years) to Pagodas 125, after 5 five years more (total service 25 years) to 150 Pagodas, and after five years more (total service 30 years) to 200 Pagodas. A Naib or Division Sheristadar of 20 years, on his first appointment to be Head Sheristadar, would be entitled to the allowance of a Head Sheristadar of 10 years' standing, 125 Pagodas. After 5 years as Head Sheristadar (total service 25 years) to 150 Pagodas, and after 5 years more (total service 30 years) to 200 Pagodas.

1328. In framing the above scale it had been our aim, we observed, to afford compensation to persons whose promotion was late, by making it more valuable when attained, and to hold out a stimulous to continued exertion on the part of old servants in the subordinate situations of Naib and Division Sheristadars, by the assurance that their service therein, however protracted, would be reckoned for their advantage, and in a greater ratio the more protracted it might have been, when they reached the higher grade, that they would then at once find themselves nearly on an equality with others who, by better fortune, might have been promoted earlier and would obtain almost as soon the highest rate of allowance.

1329. To this letter we received a reply on 12th October 1827, stating that as it appeared that on the introduction of the rules established in 1816, the services of Butcha Row as Sheristadar under the Sub-Collector were considered as services rendered as Head Sheristadar, and that the regulated

From the Secy. to Govt., in Cons., 18th Oct. 1827.

increase was allowed in consequence, the Honorable the Governor in Council would not then refuse to sanction a further similar application of the rules in this particular case, especially as it appeared that payment had already been made under our orders at the rate allowed to a Head Sheristadar of 20 years' service.

1330. We were informed that the Honorable the Governor in Council accordingly granted special sanction for the payment by the Principal Collector of Cuddapah to Butcha Row of the difference between 150 and 200 Pagodas per mensem in arrear from the 13th July 1821, the date on which he was considered to have completed 20 years' service as Head Sheristadar.

1331. And that he approved and sanctioned the alterations which he had proposed (in paras. 7, 8, 9 of the letter under reply) in the rules of 1816, with the following modification, viz., that no Head Sheristadar should be allowed to include in the calculation of his service as such the period of his service as Sheristadar under a Sub-Collector, or as Naib Sheristadar, according to the scale laid down, until he should have actually served the term of 5 years as Head Sheristadar.

Vide paras. 1325, 1326 and 1327 of this Report.

1332. With reference to the 5th and following paras. of our letter of the 1st October 1827, and to the 3rd para. of Mr. Chamier's letter in reply, dated 12th October, we on 25th February suggested for the consideration of the Right Honorable the Governor in Council the expediency of further modifying the rules of 1816 on the principle therein approved, to admit of service in the situation of Tahsildar, under certain limitations, being reckoned as entitling a Head Sheristadar after having served a certain term in that capacity to some advantage in respect to salary.

Vide para. 1324 of this Report, Do. 1331 of this do. To the Chief Secy. to Govt., in Cons., 25th Feby. 1828.

1333. We proposed that a Head Sheristadar promoted to that office from the situation of Tahsildar and having actually served in it 5 years, should be allowed to include in his calculation of service entitling him to increased pay under the rules of 1816, his previous service as a Tahsildar for a term exceeding 10 years according to the following scale :—

For service exceeding 10 years and under 12, ¼ of the time to be reckoned.

From 12 to 15 ... ...⅓ do.
Above 15 ... ...½ do.

From the Secy. to Govt., in Cons., 6th March 1828.

1334. The above arrangement was sanctioned by Government on 4th March.

In Cons., 6th March 1828.

1335. The foregoing modifications of the rules of 1816 were communicated to all Collectors on the 6th March.

RESPECTING THE STIPULATIONS IN THE COWLES FOR SAYER RENTERS.

To the Chief Secy., to Govt., in Cons., 23rd June 1828.

1336. On 23rd June we addressed the following letter to Government on the subject of the stipulations in the cowles for Sayer renters.

Encl. in a letter from Govt. 15th, in Cons., 21st Jany. 1828.

1337. The attention of the Board of Revenue having recently been directed to the proceedings of the Sudr Adawlut, under date the 13th February 1826, relative to the provisions of Regulation V of 1821, and the Board being of opinion that great inconvenience and loss in administering the Sayer revenue under the renting system, would result from the existing state of the law as expounded by the Sudr Court in their proceedings referred to, I am directed to request that you will submit the subject for the consideration of the Right Honorable the Governor in Council.

1338. In the first part of the Court's proceedings of which an authenticated copy is herewith submitted, the omission in Regulation V of 1821 of a provision empowering Collectors to proceed against renters of Land Customs for the recovery of arrears due by them in the same summary manner as for the recovery of arrears of land revenue is noticed. This defect in the law has already been rectified by the enactment of Regulation I of 1826. It is with reference to the latter part of the Court's proceedings that a difficulty has arisen.

1339. A draft of a cowle under Moochilka, as required by Clause I, Section IV, Regulation V of 1821, was circulated to the Collectors on the 22nd March 1821, they being requested to submit any modifications in it which might appear to them necessary. No alterations have, however, been suggested, and it has accordingly hitherto been adopted throughout the provinces without question as to its legality. In their proceedings alluded to, the Sudr Adawlut have recorded their opinion that this instrument, a copy of which is herewith submitted, is in several respects incompatible with the provisions of Regulation V of 1821. That Court consider the penalty of 38 Rupees denounced by the cowle, on the infraction of any of its stipulations, to be illegal, inasmuch as that Clause 2, Section IV, Regulation V of 1821, prescribes the resumption of the rent on the breach of any of the stipulations contained in the renter's cowle. The Board are of opinion that it was not intended that any petty irregularity on the part of the renter should necessarily render his contract void, or that such negligence or irregularity could not be visited by the imposition of a small fine without at the same time releasing the renter from his engagements if the party undertaking the contract agreed to such terms. Acts for extortion, vexatious detention, or other abuse on the part of the renter, his servants or sub-renters, are punishable by the Magistrate under Sections IX and X of Regulation V of 1821; but it surely was never contemplated that a single conviction under these heads should necessarily annul the contract. The forfeit specified in the cowle was intended to reach those cases to which the Regulations do not extend, such as negligence or delay in furnishing accounts, returned Rowannahs, &c. &c. For more serious misconduct the regulations prescribe a punishment, but it is also necessary that Collectors should have the means of causing their orders to be attended to, by possessing a discretionary power of fining renters in common with their public servants as they now do under the present cowle.

In Cons., 22nd March 1821.

Enclosure No. 4 in a letter from the Collr. of Chingleput, 19th in Cons., 22nd March 1821

1340. With reference to the 14th para. of the Court's proceedings, the Board cannot perceive any reason for doubting that due payment of the rent was one of the stipulation referred to in Clause 2, Section IV, Regulation V of 1821; the punctual discharge of the Government kists seems to them to be one of the fundamental conditions of the contract. It will be observed that the Court hold that the breach of any of the stipulations contained in the cowle necessarily involves its termination and annulment, the interest and responsibility of the renter ceasing thereupon. The Board think that the section referred to fairly bears the interpretation which has hitherto been acted upon, viz., that the Board are authorized to annul a lease granted to a renter, on the infraction by him of any of the stipulations contained in his cowle, but that the enforcing of such penalty is discretionary with them, were it obligatory a renter need only purposely violate his engagements in order to obtain a release from them. A breach of the stipulations contained in the cowle might then alike be made a plea for depriving of his farm a renter likely to derive considerable profit from his speculation as it might afford a pretext for a renter throwing up his lease whenever it might suit his interest or inclination to do so. That a renter should be able to absolve himself from his engagements by his own act would be to hold out an inducement to fraud, and it is evident how extremely insecure the revenue would be under such a state of things.

1341. The interposition of the agents of Government in the collection of the revenue with a view to its security, is a proceeding not inconsistent with the spirit of the general code, and the Board are decidedly of opinion it is an absolutely indispensible condition of all such

contracts that the interest and responsibility of renters should continue till the expiration of the terms of their leases, whether the management of the farm be assumed by the Collector in the interim or remain in their own hands during the whole period, as the interpretation which has been put on the clause of the Regulation referred to militates against this condition, and is held to absolve from responsibility parties who voluntarily enter into such engagements with Government, it is essentially requisite that a remedy should be applied, and as it seems that this can only be done by modifying the law, the Board recommend that Clause 2, Section IV, Regulation V of 1821 be repealed, and that an enactment be substituted for it declaring that the penalties to which renters of Sayer or their securities may become liable by the branch of any of the stipulations contained it in the cowle prescribed by Clause I, Section IV, Regulation V of 1821, shall be summarily enforced against them by Collectors under the orders of the Board of Revenue, the sums thereby forfeited being leviable by the like process as may be lawfully used for the recovery of arrears of land revenue.

1342. One of the clauses of the present cowle notices that when goods liable to duty shall be confiscated, the duty leviable thereon shall be paid to the renter which was by no means intended to be, and in no wise is, a bar to the rights of the renter in regard to smuggled goods under Section VII of the Regulation. The clause impugned might be omitted altogether, the case being provided for by the general regulations, but it may perhaps be preferable to modify it so as to render it more explicit.

1343. The Board have taken this occasion to make some alterations in the present form of cowle, the manner in which it is drawn up not appearing to be sufficiently precise and some points which seem to be material not having been noticed. A revised draft which the Board propose to substitute for it is herewith submitted for the consideration of the Right Honorable the Governor in Council.

Vide Encl., cowle, in Cons., 23rd June 1828.

1344. As inconvenience might result from Collectors acting in ignorance of the principles by which the decisions of the Judicial tribunals are regulated, it seems to be desirable that the Board and through them the Collectors should be made acquainted with such decisions as may from time to time be passed by the Court of Sudr Adawlut involving general questions connected with the laws which regulate the administration of the revenue, the Board have recently on several occasions received from Government extracts from the Court's proceedings relating to revenue affairs, but in the present instance the subject has come fortuitously and in rather an indirect manner before them, the paper containing the observations of the Court under discussion having been enclosed in a petition referred by Government for the consideration of the Board.

15th, in Cons., 21st Jany. 1828.

1345. The reply from Government to the above letter was as follows: "I am directed to "acknowledge the receipt of your Secretary's letter of the 23rd ultimo, "No. 2226, respecting the stipulations in the cowles for Sayer rents "and the mode of enforcing penalties for the breach of them.

From the Secy. to Govt., 11th, in Cons., 14th July 1828.

"The Right Honorable the Governor in Council fully concurs with you in thinking that "was not the object of Clause 2nd, Section IV, Regulation V, 1821, to make it obligatory on the "Board to annul every lease granted to renters on the infraction of any one to the stipulations of "their cowles, but merely to authorize Collectors to resume rents under the orders of the Board "when they in consequence of default of payment of the kists, or the breach of any other important "stipulation of the cowle, should consider it necessary to enforce this penalty, and in your opinion "that if a renter could absolve himself from his engagements by his own act, an inducement would "be held out to the practice of fraud and the revenue be rendered uncertain and insecure.

"The Sudr Adawlut will be desired to frame in communication with you and submit to "Government a draft of a Regulation for the rescission of Clause 2nd, Section IV, Regulation "V, 1821, and for the enactment, in lieu of it, of the provisions suggested in para. 5 of your "Secretary's letter under reply.

"If any clause be retained in the cowle respecting the rights of the renters in regard to "smuggled or confiscated goods, it should contain all the provisions of the Regulations in this "respect, but it seems doubtful whether anything should be entered in the cowle for which "specific provision is made in any Regulation.

"The Sudr Adawlut will be desired to furnish you, hereafter, with copies of such decisions "as they may pass from time to time, involving general questions connected with the interpreta- "tion of the revenue laws."

In Cons., 14th July 1828.

1346. Forms of a cowle and moochilka were circulated to all Collectors on the 14th July with the necessary instructions on the subject.

SALT.

Export of Salt to Bengal.

Vide last Genl. Report, para. 1128. From the Secy. to Govt., in Cons., 24th Jan. 1828. Vide Enclosure, in Cons., 24th Jany. 1828.

1347. With reference to Mr. Secretary Chamier's letter of the 2nd October 1827, the Government on 18th January transmitted for our information a copy of a letter and its enclosures from the Secretary to Government at Fort William, and desired that we would make the necessary arrangements for supplying that Government with the quantity of coast salt therein stated to be required.

1348. It was observed that, for reasons which were stated, the Bengal Government did not think it fit to fix, as we had proposed, upon any quantity as a minimum to be annually taken under all circumstances.

1349. The letter from the Supreme Government was as follows:—

From the Secy. to Govt. at Fort William, to the Secy. to Govt. at Fort St. George, dated 13th Dec. 1827.

"With reference to your letter dated the 2nd October last, relative to the quantity of salt "to be furnished from the coast, for the sales at this Presidency in "the ensuing year, I am directed by the Governor-General in Council "to transmit to you, for the information of the Right Honorable "the Governor in Council, the accompanying copy of a letter from "the Board of Customs, Salt and Opium, at this Presidency, dated the 20th ultimo, with copy of "a letter this day addressed to that Board in reply.

"The Right Honorable the Governor in Council will be pleased to issue the necessary "instructions to the proper officers at Fort St. George to make arrangements for supplying this "Government with the quantity of coast salt required in the 17th and 18th paras. of the letter to "the Board of Customs, Salt and Opium, for the aid of the sales at this Presidency.

"With respect to the request of the Board of Revenue at Fort St. George, to be informed "of the quantity of salt which this Government can assure to be annually required, the "Governor-General in Council regrets to be compelled to state that it does not appear possible "to fix upon any minimum quantity to be absolutely taken. Under all circumstances much must "depend on the productiveness of the Bengal agencies, and much on the practicability of "increasing the quantity exposed to sale without prejudice to the revenue. His Lordship in "Council has directed me to forward the correspondence with the Board of Customs, Salt and

"Opium, on this subject at length, in order to enable the Right Honorable the Governor in "Council to judge of the precise character of the large revenue derived from salt at this "Presidency, and of the sentiments which at present influence the Government and the control-"ling Board.

"The Right Honorable the Governor in Council will perceive that the attention of the Board "has now been directed into a new channel which may lead to the discontinuance of the local manu-"facture in Aurungs, where it cannot be produced at a charge to yield a larger profit than is now "drawn from the coast salt. This Government will of course be dependent on the coast to "replace the quantity that may thence be deficient, and in this way the plan now enjoined may "possibly lead to an increased requisition; except, however, from the operation of such a cause, or "from a temporary failure of the manufacture such as was experienced in 1826. His Lordship "in Council cannot contemplate it as probable, that a larger annual supply will be required from "the coast than that now specified, viz., 5½ lacks for the Calcutta sales, and about 2 lacks for "the local consumption of Chittagong and the Eastern Districts. The Governor-General in "Council cannot, however, engage that this requisition shall never be subject to diminution."

1350. In reply to the foregoing communication, we submitted on 24th January the annexed statement, showing the arrangements which had been made to meet the demand (5,50,000 of Bengal maunds) of the Supreme Government for coast salt during the current year 1828.

To the Chief Secy. to Govt., in Cons., 24th Jan. 1828.

Name of the District.	Quantity permitted to be exported to Calcutta during the year 1828.	Remarks.
	Bengal Maunds.	
Vizagapatam ...	1,50,000	It has been ascertained that the craft belonging to the district can export this quantity.
Rajahmundry ...	3,00,000	The means for transporting salt available in this district are considerable. The quantity actually exported by the craft of the district during last year exceeded 8½ lacs of Bengal maunds.
Nellore ...	25,000	The salt in these districts is usually exported on English ships. A small portion of the salt at Madras may be expected to be taken by native craft.
Chingleput ...	25,000	
Madras ...	50,000	
	5,50,000	

1351. On the 3rd January 1829, we reported for the information of the Right Honorable the Governor in Council and for communication to the Government at Fort William, that the total exportation of salt to the end of August in the Calendar year 1828, amounted to Bengal maunds 7,33,718-8-0, being Bengal maunds 1,83,718-8-0 in excess of the quantity permitted to be exported to Bengal within the year. A detailed explanation of the cause of this excess, arising chiefly from exportation in 1828 to make up for the deficiency in the exports in former years, would, we observed, be submitted to Government with as little delay as possible.

To the Chief Secy. to Govt., in Cons., 3rd Jany. 1828.

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Relative to the Establishment of a Permanent Depôt of Salt at Madras.

1352. In consequence of the Marine Board having on the occasion of a late reference to them respecting the means of exporting to Calcutta the quantity of salt required from the coast during the present season, adverted to in their former suggestion regarding the establishment of a permanent salt depôt at Madras, and having again strongly recommended the adoption of that arrangement, the Honorable the Governor in Council was induced to reconsider the subject, and a letter was sent to us under date the 3rd July 1827 containing the following observations.

From the Secy. to Govt., in Cons., 9th July 1827.

1353. The great advantages which would occur to the Port of Madras from having at hand, for the supply of ships escorting to it and requiring cargo, a valuable article for which there is a constant demand and a certain price at the principal trading port in India, and from thus drawing to itself a large extent of tonnage importing grain and other consignments adapted to the wants of the community, are sufficiently obvious.

1354. Among the inconveniences which are experienced under the present system, and which will be remedied by the establishment of a permanent depôt at Madras, are the necessity and expense of ships, after discharging cargo at Madras, proceeding in ballast to another port for the purpose of taking in salt; the uncertainty of finding the quantity required when there, the difficulty and delay of shipping it when procurable, the want of convenient means of paying for it when shipped, and the necessity of referring all points of discussion to a native agent at a distance from any European superior. Another inconvenience and loss (to Government) which, under the proposed arrangement, would, to a certain extent, be obviated, is the increased rate of freight which is necessarily demanded when the Supreme Government having occasion to engage tonnage for the express purpose of conveying salt to Calcutta, and are under the necessity of sending the ships in ballast to places where there is no demand for merchandize.

1355. The means of supplying the depôt might be provided either by making over to the Collector of Madras the nearest pans of the Chingleput District, or by bringing the salt from Covelong: the latter arrangement is apparently objectionable on account of the expense; but it would probably be found (and the experiment might be easily made) that with the advantage of transport by sea, the salt from Covelong when it reaches the depôt will have cost very little, if anything, more than that brought from the pans of Vellore and Vyloor.

1356. To prevent interference with the sales of the Collector of Chingleput for home consumption, the Collector of Madras might be prohibited from selling any portion of the depôt salt except for exportation to Calcutta.

1357. With these observations the Honorable the Governor in Council desired that we would, in communication with the Marine Board, take into consideration and report the measures which would be necessary to give effect to the intention of Government to establish a permanent depôt at Madras.

1358. With reference to the above letter, on the 11th July 1828 the Government transmitted for our information and guidance an extract from the Minutes of Consultation, under date July 11th.

From the Chief Secy. to Govt., in Cons., 21st July 1828.

"The Supreme Government having in its letter of the 13th December 1827, No. 1470, stated "that it did not appear possible to fix upon any minimum quantity "of salt to be annually taken from the coast under all circumstances; "the Right Honorable the Governor in Council does not deem it pro-"per to press the subject again on the attention of that Government, but he is of opinion that "the object of securing for the Fort of Madras the advantages which are expected to result from "the establishment of a depôt of salt for exportation, ought, nevertheless, as far as this Govern-

Extract from the Minutes of Consultation, under date 11th July 1828.

"ment has the means of promoting it, to be pursued, and it will always be in the power of this "Government to allot a certain portion of the quantity annually required by the Supreme "Government and for the consumption of Chittagong and the Eastern Districts, to the Port of "Madras. From what is stated in the concluding para. of the letter from the Supreme Govern- "ment, under date the 13th December 1827, there is reason to expect that the quantity required "at Calcutta will seldom be less than 5½ lacs of maunds per annum, and 2 lacs for Chittagong "and the Eastern Districts; but it is observed that if the local manufacture in Aurungs, when it "cannot be produced at a charge to yield a larger profit than is drawn from the coast salt, "should be discontinued, the Supreme Government will be dependent on the coast to replace the "quantity that may thence be deficient; and an increased requisition may thus ensue, but, "although the quantity called for by the Supreme Government should not exceed 5,50,000 "Bengal maunds, this Government will still have the means of allotting to the Port of Madras "the quantity recommended by the Marine Board, namely, 2,00,000 of Bengal maunds equal to "about 7,321 tons—an allotment which cannot fail to prove highly beneficial to the shipping interests. "In order to enable the Collector of Madras to provide the quantity above specified, in addition "to that which is required for the consumption of the place, it is resolved to direct the Board "of Revenue to give the necessary instructions for immediately making over to him the pans of "Vulloor in the Chingleput District, which were formerly placed under his charge for a similar "purpose. As the supplies of salt for exportation to Calcutta appear to be called for chiefly "in the month of May and the two succeeding months, it will be necessary to appropriate to the "depôt at Madras such portion of the manufacture of the present year, as will ensure a supply "for exportation in the approaching season of 1829. Referring to the instructions conveyed to "the Board of Revenue in the letters from Government, dated 3rd July 1827 and 2nd May 1828, "the Right Honorable the Governor in Council presumes that measures are already in progress "for the establishment of a depôt on the Beach.

"Ordered, that a copy of the foregoing letter from the Marine Board and of these proceed- "ings be furnished for the information and guidance of the Board of Revenue."

1359. In acknowledging the receipt of the above in our letter, dated 31st July 1828, we remarked that the quantity of salt required for the annual consumption of Madras was 1,000 garces or 1,20,000 Bengal maunds. Adding to this the 2,00,000 Bengal maunds ordered to be provided at Madras for exportation on account of the Supreme Government, the total is 3,00,000 Bengal maunds or 2,666 garces. By a letter which we enclosed from the Collector of Madras, it appeared that the pans then employed were capable of producing at the lowest estimate upwards of 3,00,000 garces or 3,60,000 Bengal maunds. We were therefore, we observed, not aware of the necessity of placing Vulloor under the Collector of Madras for the object in view.

To the Chief Secy. to Govt., in Cons., 31st July 1828.

12th, in Cons., 14th May 1827.

1360. The pans of Vulloor in their present state, we remarked, were capable of producing 800 garces (96,000 Bengal maunds), of which 630 were required for inland consumption. To prevent interference with the sales of the Collector of Chingleput for home consumption, it was ordered in the letter from Government, dated 3rd July 1827, that in the event of Vulloor being placed under the Collector of Madras for the purpose of supplying the depôt for exportation, he should be prohibited from selling any portion of the depôt salt except for exportation. If the Vulloor pans were made over to the Collector of Madras, it would, we said, give him a great deal more salt than would be required for exportation, while inconvenience would be caused to the home consumers by the withdrawal of their usual supply. If they were left under the management of the Collector of the district in which they are situated, the people might be supplied as usual, while a store

Statement in letter from Collector of Chingleput, dated 14th October 1827, in Cons., 18th do.

In Cons., 9th July 1827.

might be kept in reserve to supply any casual deficiencies in the manufacture at the pans under the Collector of Madras to be delivered at the depôt by the Collector of Chingleput on indent. Being of opinion that this would be the best plan, we begged leave to recommend that it should be adopted.

1361. In their reply, dated 8th August 1828, the Government stated that although the pans at present under the Collector of Madras, when worked to the utmost extent and with the advantage of a continued dry season, might be estimated to produce as much salt as would furnish the quantity required for the annual consumption of Madras, together with the limited quantity allowed by the orders of Government of the 11th July for exportation to Calcutta, the experience of past years satisfied the Government that the great object of establishing and keeping up a permanent depôt of salt for exportation to Calcutta, could not be secured if dependence were to be placed solely on the resources of which the Collector of Madras had at present the command. It had, they observed, frequently happened that, in consequence of continued rain, the whole of the salt in process of manufacture at the pans had been entirely washed away or diminished in quantity, and distress amongst the lower orders, and danger to the public tranquillity, had, in consequence, ensued. The quantity of 2 lacs of Bengal maunds was fixed as the present supply to be ready for exportation on the Beach, in consequence of the total quantity required from the coast by the Supreme Government being only Bengal maunds 5,50,000; but it was the intention of Government if, from the causes referred to in their Minutes of Consultation, dated 11th July, an increased quantity (as might be expected) should be called for, to augment the quantity allotted for exportation from the Port of Madras for these reasons, the Right Honorable the Governor in Council deemed it desirable that additional means should be placed at the disposal of the Collector of Madras in order that, when the system should once be put in operation, the mercantile interests might not be disappointed.

From the Secy. to Govt, in Cons., 14th Aug. 1828.

1362. The pans of Vyalore being at no great distance from those of Vulloor, and being calculated to produce a thousand garces of salt, a quantity sufficient, if it were required, to supply the whole consumption of Madras, the Right Honorable the Governor in Council did not apprehend any inconvenience to persons residing in the neighbourhood of the latter by the transfer of them to the Collector of Madras.

1363. The system of furnishing salt to the Collector of Madras by indent on the Collector of Chingleput was considered open to many objections. As requiring two officers to take part in what one could easily perform, as involving the necessity of repeated measurement of multiplied accounts, and of increased correspondence; and as liable to lead to misunderstanding and mutual complaints, without any corresponding benefit to counterbalance these disadvantages.

1364. Under these circumstances the Right Honorable the Governor in Council directed that the pans of Vulloor should be placed under the orders of the Collector of Madras, agreeably to the instructions communicated to us under date the 11th July, and without further delay.

1365. Copy of the foregoing letter was communicated to the Collectors of Madras and Chingleput on the 14th August respectively.

Relative to a proposed change in the mode of conducting the Salt Monopoly at Madras.

To the Chief Secy. to Govt., in Cons., 21st April 1828.
To the Collr., 14th, in Cons., 14th Feby. 1823.
From do. 4th March, 1828.
In Cons., 10th do.
To do. 31st, in Cons., 31st March 1828.
From do. 8th April, in Cons., 10th do.

1366. On the 21st April 1828 we submitted for the consideration of the Right Honorable the Governor in Council the correspondence noted in the margin, relative to a proposed change in the mode of conducting the salt monopoly at Madras.

1367. We observed that the chief object of the proposed change was to save the expense of removing the salt intended for the consumption of Madras from the place of manufacture to the Cotaurs in the neighbourhood of Black Town, at which it had hitherto been stored, and the charge

of the establishment which had been maintained at those Cotaurs throughout the year, for the purpose of retailng the salt, and also to obviate the abuses likely to arise from a retail sale, which was prohibited by the rules of 1819 with this view, but had been carried on notwithstanding.

1368. The plan proposed was to sell the salt manufactured for home consumption before its removal from the pans by periodical public auctions in quantities not less than one heap of 10 garces, the salt to be put up at the monopoly price and sold to the highest bidder above that price. The saving to Government, we said, would be not less than Rupees 8,000, and probably upwards of Rupees 9,000 per annum upon Rupees 70,000, the monopoly price of 1,000 garces, at which the annual consumption is estimated or about 12 per cent.

1369. The plan having been referred to the consideration of the Collector of Madras, it was admitted by him that it would produce the saving contemplated by us, and he expressed no doubt of its practicability. The only objection of a public nature which he suggested was, that the poorer dealers being precluded from purchasing directly from the Collector at a moderate rate, would be obliged to buy from the wholesale merchant at an exorbitant price. With respect to this objection we observed that before the plan was referred to the Collector, we had considered the probable effect of it on the consumption price, and that to guard against an undue enhancement of the price, it was provided that the importation of salt on Rowannahs from other districts should be permitted without restriction, as it had been, since the failure of the salt manufacture at Madras in the last season; he further quoted the following observations from our letter to the Collector: "By permitting of free importation, the price of salt can never rise, or at any rate "cannot long continue above that amount which is necessary to pay the monopoly price at the "places of manufacture nearest to Madras out of the limits of the Collectorate, and the cost of "bringing it to market at Madras including the charges for conveyance, wastage, profits, &c. "The Board apprehend that this will not exceed 100 Rupees per garce, which is greatly below the "average selling price of last year. At 100 Rupees per garce, the price per marcal is 4 annas, "and per seer 4 pice. At the monopoly price of 70 Rupees per garce, the rate per marcal "is 3 annas and per seer 3 pice. The difference of 1 pice per seer is "so trifling that it would hardly be felt by the consumer if indeed "he were accustomed to get his supplies at the monopoly price, which, "as observed before, is not the case at present and has not been lately."

1 marcal, 8 pudies or 12 seers. See Salt Rules.

1370. It has been the custom, we said, to retail salt at the Madras Cotaurs in quantities so small as one marcal and even occasionally half a marcal. This practice, we observed, was quite contrary to the rules established for the Regulation of the Salt Department in 1819, which were intended to be acted upon at Madras as well as in the provinces. By these rules it was prescribed that not less than 40 marcals should be sold to any one person, and it was recommended that the minimum be fixed at 80 marcals. We remarked that it had been suggested by Mr Ellis that the prohibition of the retail sale at the Cotaurs would be injurious to the petty dealers, to whom we supposed Mr. Murray alluded, but the evil apprehended appeared not to have been thought so great as to counterbalance the good expected to result from abolishing a practice which obviously afforded the easiest means of malversation. We were indeed, we observed, inclined to think that no inconvenience worthy of consideration would be occasioned the petty dealers by the proposed arrangement The retail trade must necessarily be left in their hands, and would doubtless be carried on as hitherto, with this difference that they would get their supplies from wholesale merchants instead of from the Cotaurs, say at 100 Rupees per garce instead of 70 Rupees. It appeared, we remarked, that they generally bought quantities not exceeding 3 marcals at a time. On this quantity the difference of price at the above rate would be only 3 annas.

(Letter from the Collr., 16th, in Cons, 18th Oct., 1827.

21st Aug. 1818, in Cons., 24th do.

Letter from Mr. Ellis, 21st, in Cons., 24th Aug. 1818.

1371. The Collector objected to the admission of salt from other districts, by which it was intended to guard against an undue enhancement of the consumption price, as militating against his private interests. We observed that it was not likely that salt would be imported from other districts unless there should be a scarcity at Madras, or the price should be raised above its due rate by a combination of the merchants; that if the whole of the salt ordered for the consumption of Madras were purchased at the proposed public sales, the Collector would have no cause for complaint, and we saw no reason to anticipate any difficulty in this respect.

1372. With respect to the salt intended for exportation, it was proposed that it should be removed from the pans as soon as it was in a fit state, and stored at once on the beach, and that the depôt on the beach should be under the charge of the Master Attendant, the Collector's responsibility ceasing on the delivery of the salt at the depôt. We intended of course that the salt should be delivered by measurement on the beach as it had hitherto been delivered at the Cotaurs, the manufacturers bearing the wastage according to custom; but the Collector supposed that it must now be received by measurement at the pans, and that the Government must bear the wastage in transit to the depôt, because it was proposed to receive the salt for home consumption at the pans. We stated that we did not see the reason of this; that it might be a matter for consideration whether a deduction should not be made from the price to be paid to the manufacturers equivalent to the charge for wastage which they had hitherto borne on the salt delivered at the Cotaurs for Home consumption; but that it was not apparent why, in the event of their being relieved from this charge in consequence of its being no longer necessary to remove the salt reserved for home consumption, they should be relieved also from the charge of wastage on the salt intended for exportation which must be delivered on the beach.

1373. We observed that in proposing that the salt intended for exportation shall be delivered to the charge of the Master Attendant, we had in view the formation of a large depôt, regarding which we received the instructions of Government in Mr. Chamier's letter, 3rd July 1827. With reference to those instructions, we observed that the small demand for salt from Bengal in this year, and the circumstances which rendered it advisable to allot the provision of the greatest part of the supply to Rajahmundry and Vizagapatam, to give employment to the native craft of those districts, had precluded the adoption of any measures for the formation of a depôt on the scale intended; but we had obtained the information requisite to enable us to judge of the measures proper to be adopted for the purpose whenever it should be feasible.

In Cons., 9th July 1827.

1374. On the whole we expressed ourselves satisfied that the proposed plan as detailed in our letter to the Collector, dated the 31st March, would be attended with all the advantages anticipated from it and with little or no inconvenience to the public, and we accordingly recommended it for the approval of Government.

1375. In the meantime we stated that we had directed the Collector to sell the salt which was ready for delivery at the pans in quantities not less than 40 marcals at the monopoly price.

1376. With reference to paras. 8 and 9 of the Collector's letter of the 8th April, we notified that we were about to address Government on the subject of the monopoly price of salt in general.

In Cons., 10th April 1828.

1377. In a letter from the Secretary to Government, in reply to the above, it was observed that, on the accuracy of the calculations, upon which we estimated the probable saving, would depend the whole success of the scheme; but that it appeared to the Right Honorable the Governor in Council to be doubtful whether in some of those calculations, the extent to which the reductions might be practically carried had not been somewhat over-rated and some new charges, which would seem to be unavoidable, on the change of system omitted.

From the Secy. to Govt., 2nd, in Cons., 8th May 1828.

1378. That it might be apprehended that the expense of constructing new platforms at the pans for storing and securing the salt would be considerable; that in consequence of the places of storing being increased in number, and being removed to a considerable distance from the Collector and the main body of his establishment, greater precautions against fraud and theft would become necessary, and Cotaurs of the best description, with establishments on suitable pay, would in consequence be required.

1379. It appeared to Government that the advantage of the proposed change would be a probable saving of a few thousand Rupees a year to the Government: against this was to be set the certainty of a second monopoly being established in the hands of a few capitalists; a great increase of price to the consumers at all times, an artificial scarcity whenever the monopolists chose to limit their supplies to the retailers, great distress and discontent, attended with danger to the public tranquillity in times of real scarcity, and, as was predicted by Mr. Ellis, "the ruin of many industrious families," by whom the retail trade is at present carried on. Mr. Ellis in his letter of the 21st August 1818 (which was laid before Government on the 7th June 1819) said: "Nearly the whole supply of salt at the Presidency is conducted by a description of "persons called *basket women*, the wives and daughters of needy families, who, with stock equal "to the purchase at the Cotaurs of a quantity of salt sufficient to fill a basket containing 3 mar- "cals and constituting rather a heavy load for a single person, procure a subsistence by retailing "to their customers within a certain range either fixed shopkeepers or private families.

Mr. Ellis to the Board, 21st, in Cons., 24th Augt. 1818, para. 3.

In Dy. Cons., 10th June 1819.

"As the profits with which these people are satisfied are exceedingly small, amounting to "little more than the cooly hire for the load, this is the cheapest possible way of supplying the "place with this article."

1380. It had been stated to be our opinion that no inconvenience worthy of consideration would be occasioned to the petty dealers by the proposed arrangement. "The retail trade," we observed, "must necessarily be left in "their hands and will doubtless be carried on as hitherto, with this difference that they will get "their supplies from wholesale merchants instead of from the Cotaurs, say at 100 Rupees per garce "instead of 70 Rupees," the difference of price on 3 marcals, the quantity to which their purchases at the Cotaurs are generally limited, being at the above rate only 3 annas. This, it was observed, was a strong argument for increasing the Government price at the Cotaurs to 100 Rupees per garce, at which rate the public would always be sure of being able to obtain it unadulterated and of the best quality, as long as there was any for sale, but not for throwing the stock into the hands of the monopolists, and leaving the retail dealers to obtain it from them at such arbitrary prices, of such quality and in such quantities only as they might chose to fix. The clear additional revenue on 1,000 garces, at which the consumption of Madras is estimated, would thus be 30,000 Rupees per annum, or at 105 Rupees per garce, the former monopoly price, 35,000 Rupees per annum; whilst the most that was expected from the proposed change of system was a saving of about 9,000 Rupees per annum; the difference in favor of the plan of increasing the price of salt at the Cotaurs being 26,000 Rupees per annum.

Para. 5.

1381. Upon these grounds the Right Honorable the Governor in Council gave the preference to the plan of raising the monopoly price to 100 Rupees per garce at the Cotaurs, but as it appeared from the concluding para. of our letter, that we were about to address Government respecting the monopoly price of salt in general, he deferred issuing final orders in this particular point until the promised communication should be laid before him. Meantime he was pleased to resolve that no alteration should be made in the mode of conducting the monopoly heretofore observed, and desired that the arrangement referred to in the 10th para. of our letter might be discontinued,

Vide para. 1376 of this Report.

Vide para. 1375 of this Report.

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1382. The attention of the Right Honorable the Governor in Council having been drawn to the statement contained in the 9th para. of the Collector's letter to our address of the 8th April, namely, that the price of salt in the market varied "from 60 to 80 Pagodas per garce, or from "67½ cash to 1 f. 10 c. per measure, when rice sells at 1½ measure per fanam," he observed that this statement was not easily reconcilable with that of the retail trade at Madras being carried on by basket women who purchase the article at the Cotaurs for 70 Rupees a garce and were content with a very trifling profit thereon; and pointed to the necessity of great vigilance on the part of the Collector in order to prevent the retail sales at the Cotaurs becoming merely nominal. For if the sales there were so conducted as to enable a few of the principal dealers to become the sole purchasers, it was obvious that the evil effects of a *secondary* monopoly must be experienced as much under the existing, as under the proposed, modified system. It seemed desirable, therefore, that effectual means should be taken by the Collector to notify to the native inhabitants of Madras that salt for Home consumption should be sold at the Cotaurs at the monopoly price to all applicants of whatever description, in the order of application, and without favor or distinction, and to see that this notification be carried strictly into effect. That the giving of any undue preference should on discovery be severely punished, and the Collector and his Deputy should occasionally and without giving previous notice, visit the Cotaurs for the purpose of ascertaining in person that no irregularities are practised. We were desired to submit to Government a monthly statement of current price of salt in the bazaar per marcal or per measure and per garce.

1383. With regard to placing the depôt of salt for exportation under the charge of the Master Attendant, we were informed that in a report which had lately been received from a Committee appointed to inquire into the management of affairs on the beach, abundant proof was afforded that the duties which already devolved on the Master Attendant and his subordinate officers were as much as, if not more than, they could satisfactorily and efficiently discharge, and that no addition could be made to them with any prospect of advantage to the public and without positive detriment to the service. It appeared, moreover, advisable on general principles that, as regards the exportation of salt, the Master Attendant's Department should be confined to the shipment of it, and should have no concern with the sale of it, such employment being considered quite foreign to the duties of a mere Port establishment.

1384. As it had been determined that the salt for exportation, as well as that for Home consumption, should be placed under the charge of the Collector of Madras, it appeared desirable, in order to avoid the expense of a double establishment, that the whole should be stored in one place, and that for the purpose of facilitating the shipment of salt sold for exportation, the depôt should be as near the beach as possible. On these points we were requested to call for the opinion of the Collector and to submit it, with our own sentiments, for the information of the Right Honorable the Governor in Council.

1385. In our letter of the 9th October we stated that, as it had been finally decided by Government that the depôt of salt for exportation should be under the exclusive charge of the Collector of Madras, we had, with reference to the suggestion contained in the 11th para. of Mr. Secretary Chamier's letter of the 2nd May, in regard to storing the salt intended for Home consumption in the same place with the salt intended for exportation, in order to avoid the expense of a double establishment, requested the Collector to state exactly what would be the additional charge per garce for conveying the salt to the beach instead of the Cotaurs as it present, and what would be the saving in the whole charge, if one establishment only was maintained instead of two.

To the Chief Secy. to Govt., in Cons., 9th Oct. 1828.

Vide para. 1384 of this Report

1386. By the Collector's report it appeared that the additional charge per garce for conveying the salt intended for Home consumption to the beach would be Rupees 2-8-0. The Collector estimated the quantity required for Home consumption at 800 garces, for which quantity the whole

26th Sept. 1828, in Cons., 29th do,

additional charge would be 2,000 Rupees. We stated, however, that the Home consumption had been usually estimated at 1,000 garces, for which the charge would be 2,500 Rupees. The charge of the establishment at the beach was Rupees 68-4-0 per mensem, or Rupees 819 per annum. The charge of the Cotaur establishment, fixed and extra, was Rupees 231 per mensem, or per annum Rupees 2,772. The total charge of the two establishments was thus Rupees 3,591. By the junctions of the two establishments this might be reduced to Rupees 2,772, the present charge at the Cotaurs, the saving being Rupees 819. Deducting this saving from Rupees 2,000, the additional charge for conveying 800 garces of salt to the beach, it appeared that the proposed arrangement would cause an increase of expense to the amount of Rupees 1,181 per annum, or if the quantity required for Home consumption be 1,000 garces, an increase of expense to the amount of Rupees 1,681 per annum.

Letter from Collr., 10th May 1828, in Cons., 12th do.

	Rs.
	819
	2,772
	3,591
	2,000
Deduct... ...	819
	1,181
	2,500
Deduct... ...	819
	1,681

1387. The Collector, however, stated that if the depôt for exportation be kept separate from the depôt for Home consumption, an additional charge would be necessary at the former, on account of the greater quantity of salt to be stored there. The increase of charge he estimated at Rupees 600 per annum for 10 peons at 5 Rupees each per mensem. But as the quantity of salt at the Cotaurs would be diminished in proportion to the increase at the depôt, we were of opinion that the peons required at the latter might be transferred from the former. The number of peons employed at the Cotaurs when the quantity of salt stored there during the year amounted to between 2 and 3,000 garces having been fifteen, we were of opinion that this number would be sufficient at the depôt; at present 7 peons are employed there; it would be necessary therefore to transfer 8 from the Cotaurs, leaving 7, which with the watchman who goes his rounds at night, would be fully sufficient for that establishment, the whole quantity of salt to be received there during the year being reduced to 800 garces. The number of salt diggers employed at the Cotaurs might also be reduced from 4 to 2, the quantity of salt being diminished to less than half, which would produce a saving of Rupees 12 per mensem or Rupees 147 per annum. The comparison should then be as follows: Charge if the depôts for Home consumption and exportation are kept separate at the present Cotaurs and the beach respectively.

2 at Rs. 6-2 each per mensem.

Present Cotaur establishment per annum 2,772

Deduct 8 peons to be transferred to the Beach	480	
2 Salt diggers to be discharged...	147	
		627
Remainder		2,145
Beach Establishment		1,299
Aggregate charge of separate establishments at the Cotaur and Beach		3,444

Present Beach Establishment

per annum	810
Add 8 peons...	489
	1,299

Charge if the Depôts are united.

Charge of Establishment per annum	2,772
Additional charge for the conveyance of 800 garces of salt to the Beach ...	2,000
	4,772
Deduct charge of separate Establishments	3,444
Excess of charge if the Depôts are united on the Beach	1,328

	Rs.
Charge of Establishment ...	2,772
Additional charge for the conveyance of 1,000 garces ...	2,500
	5,272
Deduct...	3,444
Excess...	1,828

1388. From the above comparison it appeared that salt charges would be increased by removing the depôt for Home consumption to the beach to the amount of Rupees 1,328, according to Mr. Murray's estimate of the consumption. But supposing the quantity required for Home consumption to be 1,000 garces, the increase would be Rupees 1,828.

1389. Mr. Murray intimated that the removal of the depôt for Home consumption to the beach would promote the convenience of the consumers, but we apprehended on the contrary that it would cause inconvenience to the great majority, as it would oblige them to go a greater distance for their supplies.

1390. With reference to the allusion in the 7th para. of Mr. Murray's letter, we were not aware that any objections have lately been made by the Military Departments, to the continuance of the Cotaurs in their present site whom they have been so long without producing any public inconvenience. If any objections should be made, the easy remedy would be to remove them to a site nearer the canal basin, where the salt could be landed with the greatest facility.

1391. On the whole we were of opinion that no object would be gained by removing the depôt for Home consumption to the beach sufficient to counterbalance the disadvantage of increased expense. On the other hand, we were of opinion that the measure of uniting the depôts would be attended with evil from the facility which would be afforded to smuggling—when salt is sold for exportation at 28 Rupees per garce, which would fetch in the bazaar upwards of 105 Rupees, there is the strongest temptation to change its destination illicitly. Whilst no salt is permitted to be removed from the Export depôt, except to be put on board-ship if any is carried in an opposite direction, it is immediately liable to be seized as smuggled. If the depôts were united, this check would be removed and salt sold for exportation might easily find its way to the bazaar with little risk of detection.

1392. Having shewn that the salt charges would be increased at least to the amount of Rupees 1,328 and perhaps to the amount of Rupees 1,828 by removing the depôt for Home consumption from the present Cotaurs to the beach, we further submitted the following statement showing that the saving which might be made by selling salt for Home consumption, according to the plan proposed by us, under date the 21st April last, at the pans instead of the depôt on the beach, would be at the estimate of 800 garces Rupees 8,323, and at the estimate of 1,000 garces Rupees 10,035-8, viz. :—

For 800 garces.
For 1,000 garces.

At the Estimate of 800 garces.	Rs.	A.	P.
Charge of general Depôt for Export and Home consumption...	2,772	0	0
Deduct for export Depôt	1,299	0	0
Difference which might be saved by selling salt for Home consumption at the pans	1,473	0	0
Add boat hire for 800 garces at Rupees 1-15 per garce, and cart hire for do. from Canal to Beach at Rupees 2-8 per do. ...	3,550	0	0
Canal toll at Rupees 3-8 per do.	2,800	0	0
Contingencies at 10 Annas per garce as estimated in para. 6 of Board's letter to Collector, dated 31st March 1828 ...	500	0	0
	8,323	0	0

	Rs.	A.	P.
At the Estimate of 1,000 *garces.*			
Saving in the charge for general Depôt as above	1,473	0	0
Add boat hire for 1,000 garces at Rupees 1-15 and cart hire at Rupees 2-8 per garce	4,437	8	0
Canal toll at Rupees 3-8 per do	3,500	0	0
Contingencies at 10 As. per do.	625	0	0
	10,035	8	0

1393. We stated that we were fully satisfied that with good management a saving to the above extent might certainly be effected.

1394. We observed that it was objected to this plan that it would admit of a second monopoly in the hands of a few capitalists, and that it would be the ruin of many poor families by whom the retail trade is at present carried on. With respect to the former objection, we respectfully submitted that a monopoly would be effectually prevented by *permitting*, as we proposed, a free importation of salt from the pans in Chingleput, and the neighbouring districts. A free importation being permitted the price of salt could never rise, or at any rate could not long continue above that amount which is necessary to pay the monopoly price at the places of manufacture nearest to Madras out of the limits of the Collectorate and the cost of bringing it to market at Madras, including the charges for conveyance, wastage, profits, &c. With respect to the injury to the poor families who now gain their livelihood by retailing salt, which it was thought would result from the plan, we observed that in point of fact the experiment had been tried and no such injury had resulted from it. For many months during which no salt was sold at the Cotaurs, the consumption of Madras was supplied by salt brought in from Chingleput and Nellore by wholesale merchants, who caused it to be retailed by the very same persons by whom the retail trade is now carried on. These persons on the sale being stopped at the pans, at first made complaints, but soon ceased on finding that the trade necessarily proceeded in the same train as usual.

From Govt., dated 2nd, in Cons., 8th May 1828.

Relative to the Shipment of Salt at the Presidency.

1395. Under date the 29th September we acknowledged the receipt of a letter of the 26th August and its enclosures communicating the decision of the Right Honorable the Governor in Council that the duty of conducting the shipment of salt at this port as well as the charge of the depôt of salt for exportation to be established on the beach, should be committed to the Collector of Madras, and requiring certain information with regard to the arrangements under which the shipment of salt had hitherto been conducted.

To the Chief Secy. to Govt., in Cons., 29th Sept. 1828. In Cons., 1st Sept. 1828.

1396. We reported that instructions had been issued to the Collector of Madras in conformity to the decision of Government, and that the Collector was prepared to act accordingly. The Collector had been directed to apply to the Master Attendant for boats when required and to keep a particular account of the actual costs incurred in shipping salt.

To the Coll. 3rd, in Dy. Cons., 4th Sept. 1828.

1397. We observed that the Marine Board had submitted to Government all the information on their records regarding the nature of the arrangements under which the shipment of salt had been conducted of late years, and that we were required to supply what was deficient by stating what instructions were given for the guidance of the Collector of Madras on the subject.

From Marine Board to Govt., 24th July 1828. Para 27.

1398. Under date the 26th March 1823, the Master Attendant in answer to a communication from the Collector, suggested that it would be advisable that the shipment of salt should remain with him which he thought could be effected at Rupees 3-12 per garce, viz. :—

	Rs.	A.	P.
Boat hire on the average	2	9	7
Gunnies	0	12	0
Occasional tarpaulins Coolies, &c.	0	6	5
	3	12	0

The Collector submitted this estimate to the Board on the 27th March 1823, and stated that he thought it proper to let the Master Attendant ship the salt—the Board on the same date approved of the shipment of all salt being made by the Master Attendant at the above rate. On the 15th August 1823 the Collector submitted an application from the Master Attendant for an additional allowance of 4 annas for the labour of the people employed in putting the salt into bags for shipment. On this occasion, adverting to the loss of a quantity of salt by the swamping of a boat, the Collector stated that he had calculated that the fixed allowance of Rupees 3-12-0 was to cover all expense and loss, and to provide for contingencies of this sort, he added that he thought the additional allowance required unnecessary. The application was, however, repeated by the Master Attendant, and the Collector on the 13th September requested the Board to take it into consideration. On the 16th October 1823 we laid the Collector's letter before Government, and stated that they had directed him to comply with the application of the Master Attendant. On the 31st October the Government was pleased to sanction the additional charge.

In Cons., 27th March 1823. In Cons., 18th August 1823. In Cons., 15th Sept. 1823. To the Chief Secy., in Cons., 16th Oct. 1823. In Cons., 3rd Nov. 1823.

1399. On the 11th March 1824, in consequence of a representation from the Collector that the salt shipped by the Master Attendant was liable to loss from the boats being overloaded, and the want of proper precautions, the Board suggested to the Government that a reference should be made to the Marine Board on the subject. In consequence the correspondence took place between the Government and the Marine Board referred to in the letter from that Board, dated 24th July 1828. On the 21st May 1824 the Board of Revenue were informed that the Governor in Council was by no means satisfied with the explanation of the Master Attendant (received through the Marine Board) relative to the charges for shipping salt under his superintendence, and they were desired to offer any suggestions relative to the future shipment which might arise out of the information then before them. The Board replied that they were of opinion that the shipment should continue under the same management. The Board were afterwards apprized that the Government concurred in their opinion, and also that on the suggestion of the Marine Board, it had been ordered that the charges of the Master Attendant for the shipment of salt should be subjected to the same regular course of audit as other public expenses, it being reckoned that they would not exceed the *estimated rate*. The necessary instructions, it appears, were then communicated by the Marine Board for the guidance of the Master Attendant's Department.

In Cons., 15th March 1824. Paras. 5 and 6. In Cons., 27th May 1824. 14th Febrnary 1825. From Govt., 3rd May 1825. In Cons., 9th do.

1400. Up to this time it seemed that the Collector understood the arrangement with the Master Attendant to be in the nature of a contract. The understanding of the Board appeared to have been that the actual cost on the average throughout the year would amount to 4 Rupees per garce which was fixed as the maximum rate. However the question was settled by the

decision of Government that the Master Attendant should render accounts of the actual cost and that his charges should be audited accordingly, the estimated rate of 4 Rupees per garce being fixed at the limit.

1401. No further question arose until the departure of the late Master Attendant in the beginning of 1827. On that occasion, the Collector of Madras appointed Captain Norfor to conduct the shipment in Captain Grant's absence. The Acting Master Attendant, Mr. Gascoigne, made a representation on the subject to the Marine Board, which was submitted to Government and referred by Government to us in a letter from the Chief Secretary, under date the 14th April 1827. Upon our calling upon the Collector for explanation, he stated that in "his opinion the shipment of salt was "conducted by Mr. Grant more as under a contract (but not as "Master Attendant) than as a matter of right, and forming part of his duty as a public servant; "and under this impression on Mr. Grant's leaving Madras, he had made immediate arrangements "with Captain Norfor, the Acting Deputy Master Attendant, to ship the salt through his medium." Mr. Murray added, "that as the Board looked to him for all the arrangements in shipping the salt, he hoped he might be allowed to select the individual to execute this part of the duty." In reply we observed that the Collector had misunderstood the nature of the arrangement authorized by them, that in the correspondence which had passed at the time, no reference had been made to Mr. Grant except in his official capacity, and that it was evidently intended that the shipment of salt should be conducted by the Master Attendant. We accordingly directed that the shipment should be conducted as before by the person at the time exercising the functions of Master Attendant. It never entered into our contemplation that a profit was to be made by the Public Officer charged with the duty of conducting the shipment of salt, but if a profit were allowed, it would, of course, according to our view, be the perquisite of Mr. Gascoigne while he officiated as Master Attendant.

In Cons., 19th April 1827.
From the Collector of Madras, 26th April, in Cons., 30th April 1827.
To the Collr. 3rd, in Cons., 3rd May 1827.

1402. On a late occasion, when it came to our knowledge that the shipment of salt could be effected for less than 4 Rupees per garco, we directed that no more than the actual cost should be paid to the officer conducting it, and that the Collector should require an account of the same, observing that when the charge of 4 Rupees was sanctioned, it was on the understanding that a less sum would not cover all the expenses of shipping.

1st May 1828.

1403. In reply to the above (30th December 1828) we were furnished with a copy of a letter which had been addressed to the Marine Board.

From the Secy. to Govt., in Cons., 3rd Jany. 1829.

1404. We were desired by the Right Honorable the Governor in Council to point out to the Collector of Madras the irregularity of the transaction in question on his part, that he might be more cautious on any future occasion.

RELATIVE TO THE PLAN OF DELIVERING SALT ON THE COAST FOR EXPORTATION TO CALCUTTA BY WEIGHT.

1405. On the 12th June 1828, we laid before the Right Honorable the Governor in Council a letter from the Principal Collector of Nellore, relative to the difficulties of accommodating the English weights with which he had been supplied for the purpose of weighing the salt for export to Calcutta.

To the Chief Secy. to Govt., in Cons., 12th June 1828.
16th, in Cons., 22nd May 1828.

1406. We observed that the proposition which had been made to the Bengal Government by the Board of Customs, Salt and Opium in Calcutta, and approved of with the view of obviating the deficiency appearing in the receipt of salt at the Sulkea Golahs, was that "all salt exported" from the Coast to Bengal be weighed agreeably to the Bengal standard weight of 82 Sicca weight to the

Letter from Secy. to Govt., 11th, in Cons., 17th July 1826.

seer." We stated that in the absence of information as to the proportion which the Sicca weight bears to the weights avoirdupois, a difficulty had arisen in carrying this mode of delivery into effect, in addition to which we were not aware of any table of rates in which the seer was composed of 82 Sicca weight. In order that the views of the Bengal Government might be answered as far as practicable, we informed the Government that we had directed the Collectors of these districts from which salt is permitted to be exported to Calcutta, to deliver it by the garce of 9,256 lbs. 8 oz., without reference to the weight of the seer, and to certify this at the foot of each permit granted to the exporters.

1407. With the view of preventing the irregularities to which the mode of receiving salt by measurement and delivering it by weight might open a door, we further issued intructions that in future all salt intended for export to Calcutta should be received into store by weight.

1408. In reply to the above, the Right Honorable the Governor in Council, under date 17th June 1828, transmitted for our information the annexed copy of a letter addressed under the same date to the Secretary to Government at Fort William.

From the Secy. to Govt., in Cons., 23rd June 1828.

"With reference to your letter of the 22nd March 1827, No. 355, intimating that the "Supreme Government entirely approved the suggestion of the Board of "Revenue at this Presidency, that the plan of delivering salt on the "coast for exportation to Bengal by weight instead of measurement "should be tried for one year, before any alteration in the rate of payment should take effect, I am "directed by the Right Honorable the Governor in Council to state for the information of the "Honorable the Governor-General in Council, that in consequence of the want of scales and "weights, the introduction of the plan in question has unavoidably been deferred until the present "time; and it now appears from a letter from the Board of Revenue and its enclosure, of which I "have the honor to transmit copies, that some difficulties have been experienced in accom-"modating the English weights with which the Principal Collector of Nellore was furnished from "the Arsenal of Fort St. George, for the purpose of weighing the salt for export to Calcutta. "The Board of Revenue have in consequence instructed the Collector to deliver the salt by the "garce of 9,256 lbs. 8 oz. without reference to the weight of the seer, and I am directed to "request that if any inconvenience should be found to attend this arrangement, it may be pointed "out in order that it may be remedied."

To the Secy. to Govt. at Fort William, dated 17th June 1828.

1409. With reference to the above letter, the Right Honorable the Governor in Council transmitted to us, under date 2nd September 1828, the annexed copy of a letter from the Secretary to Government at Fort William, together with a copy of its enclosure, relative to the plan of delivering salt on the coast for exportation to Calcutta by weight instead of measurement.

From the Secy. to Govt., in Cons., 11th Sept. 1828.
Vide Encl., in Cons., 11th Sept. 1828.

"With reference to Mr. Secretary Prinsep's letter, dated the 10th ultimo, and to the despatch "from the Government of Fort St. George which accompanied it, we "beg to submit as our opinion that, unless the authorities at that "Presidency adopt a standard of 10,102½ lbs. avoirdupois for "the garce, in the supply of salt to the shippers of it for this Presi-"dency, a less weight will be received for the article by individuals than that which they will "be required to deliver at the Golahs at Sulkea.

From the Board of Customs, Salt and Opium; to the Govt. at Fort William, dated 11th Aug. 1828.

"This we trust will be clearly seen from the following statement. The salt maund in use at "this Presidency is heavier than the common or bazaar maund by one seer, the former as Govern-"ment know being of the standard of 82 Sicca weight, the latter of only 80 Sicca weight to

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	lbs.	oz.	drs.
"the seer. The common or bazaar maund is stated in page 89 of the 1st			
"Volume of Kelly's Cambist to be equal to English	82	2	2⅔
"and one seer more to be equal to	2	0	13⅓
"Both added together will give the weight of the salt maund of 82 sicca weight at ...	84	3	0"

According to the permits and certificates for salt brought round from Madras and lodged in this office, the garce of that Presidency has been estimated uniformly at 120 maunds, and these maunds again in the delivery of the article at the Sulkea Golahs have always been assumed at the standard of 82 Sicca weight to the seer; so that by multiplying them by the number of English pounds and ounces shewn to be contained in the salt maund, it will be seen that the garce ought, as before stated, to be reckoned at 10,102½ lbs. instead of at only pounds 9,256½ as assumed for it in the despatch under consideration.

To the Chief Secy. to Govt., in Cons., 22nd Sept. 1828.

1410. In reply to the above, under date 22nd September 1828, we stated for the information of the Right Honorable the Governor in Council that, with reference to the plan of receiving at the Sulkea Golahs salt exported from the coast to Calcutta, instructions had been issued to the several Collectors in the Salt districts desiring that all salt which might in future be exported to Calcutta, should be delivered to the exporters at the rate of 10,102½ lbs. per Madras garce.

From the Secy. to Govt., in Cons., 30th Oct. 1828.

Vide Encl., in Cons., 30th Oct. 1828.

1411. On the 24th October 1828, we received from the Right Honorable the Governor in Council a copy of a despatch from the Secretary to the Government at Fort William, and were desired to cause the difference of price which was paid by the merchants, in consequence of the salt purchased by them for exportation to Bengal having been delivered at the rate of 9,256 lbs. 8 oz. instead of 10,102½ lbs. per garce, to be refunded to them on application.

To the Chief Secy. to Govt., in Cons., 3rd Nov. 1828.

1412. In our reply to the above, dated 3rd November 1828, we begged leave before carrying the order therein contained into effect, to make the following representation on the subject. We remarked that salt for exportation to Bengal was sold to the exporters at 24 Rupees per Madras garce at the outports on this coast, and at 28 Rupees per garce at Madras. That the salt delivered at Calcutta was paid for at 72 Sicca Rupees per 100 Bengal maunds; that up to this year the salt had been delivered on the coast by measurement—a garce being estimated as equal to 120 Bengal maunds, the measurement however being made by the garce. At Calcutta it had been received by the maund weight without any reference to the garce.

To Govt, 12th, in Cons., 12th June 1828.
From Govt., 17th June.
In Cons., 23rd do.

1413. In this year it was ordered that the salt for exportation should be delivered by weight; but a difficulty was found in accommodating the Bengal standard weights to the English weights supplied for the purpose. We had, therefore, thought proper not to refer to the Bengal weights at all, but to deliver the salt as heretofore by the garce, the weight of which is 9,256 lbs. 8 oz., in order that the purchasers might receive exactly what they contracted for at the prices of 24 Rupees and 28 Rupees at the outports and the port of Madras respectively. Having received 9,256 lbs. 8 oz., without reference to the equivalent thereof by the Bengal standard weights, we remarked that they had received all that they were entitled to, we had professed to give them a garce weighing 9,256 lbs. 8 oz., and they had got it. They paid only for a garce, and they had received exactly what they paid for. If they were to receive 10,102½, they would receive more than they paid for. In our opinion, we observed, that they had no claim against this Government, neither did it appear that they have any claim against the Bengal Government, for their salt had been paid for at Calcutta at the stipulated price of 72 Sicca Rupees per 100 maunds. The merchants really had sustained no loss. If the salt had been delivered to them by measurement, they would have received no more than a garce of 9,256½, and they would have been paid no more than 72 Sicca Rupees per 100 maunds. They would have been paid at that rate for 9,256½ lbs. or its equivalent in maunds, and so they have actually received payment for the salt deliered in the present year. They were thus, we observed, in the same situation with all the merchants who had exported salt in previous years.

From the Secy. to Govt., in Cons., 8th Dec. 1828.

1414. In reply to the above, under date 25th November 1828, the Right Honorable the Governor in Council observed that he was not satisfied of the correctness of our representation, either with respect to the assumption implied in it that 9,256 lbs. and 8 oz. of salt was equal to the Madras garce as delivered by measurement, or with respect to the statement that the salt was delivered without reference to the equivalent of the garce in the Bengal weights.

See Letter from the Board, 5th, in Cons., 5th December 1825, to the Board, 16th, in Cons., 22nd do., from do. 23rd, in Cons., 23rd January 1826.

1415. The Government observed that the allegation of the merchants that the garce by measurement exceeded the garce as delivered to them by weight in the ratio of about 10,000 to 9,256½, derive support from the tenor of various communications on the subject from our Board. They stated that when the change in the mode of delivery was first proposed, we objected to it expressly on the ground of the difference between a garce by measurement and a garce by weight, in consequence of which difference the change we had maintained would be unfavorable to the merchants. They remarked that it appeared indeed to have been at that time our impression, that the garce delivered by weight was really equal to the number of Bengal maunds, namely, 120, to which the garce delivered by measurement had always been estimated as equivalent; and that we had argued in favor of letting the merchants have the benefit of the underestimation of the latter, in order to cover their loss by wastage on the voyage. But they are of opinion that, although it was now certain that we overestimated the garce by weight, and probable that the garce by measurement was not more than 120 Bengal maunds, there seemed to be no reason to doubt the correctness of our opinion that delivery by measurement was more favorable to the merchants than delivery by weight at the rate of 9,256½ lbs. to the garce. They observed that if this were the case, and if, as was understood by Government, no reduction of nominal price took place on changing the mode of delivery, it was obvious that the merchants whose case was under discussion were not in the same situation with the merchants who had exported salt in previous years, and further that the intention of the Government, repeatedly stated to us, that the introduction of the new mode of delivery should be attended with no *real* change of price, had not been fulfilled towards them.

Letter to the Board, 16th, in Cons., 22nd Dec. 1825.
Do. 7th, in Cons., 13th Feby. 1826.
Do. 11th, in Cons., 17th July 1826.

1416. They remarked that the tenor of the former correspondence with our Board, which had been already referred to, was also at variance with the supposition that the salt was delivered without any reference to the equivalent of the garce in Bengal weights. It appeared from that correspondence, as above remarked, that the garce was always estimated as equivalent to 120 Bengal maunds, and that the object of the change in the mode of delivering was merely this, to put an end to the uncertainty and variation with which measurement was found or believed to be attended, and to ensure for the future the delivery, not of an estimated equivalent, but of the actual quantity of 120 Bengal maunds as a garce. They considered that this view alone was reconcilable to our recent proceeding on being put in possession of the representation of the Bengal Board of Customs, Salt and Opium, "that unless the authorities "at this Presidency adopted a standard of 10,102½ lbs. avoirdupois "for the garce, in the supply of salt to the shippers of it for Bengal, a "less weight would be received by individuals than that which they would be required to "deliver at the Golahs at Sulkea." They observed that we immediately issued instructions to the several Collectors in the Salt districts desiring that all salt which might in future be exported to

See letter to the Board, 2nd Sept. 1828, from the Board, 22nd do.

Calcutta, should be delivered to the exports at the rate of 1,010½ lbs. per Madras garce. It did not appear then to the Right Honorable the Governor in Council on what ground we could have taken this step, unaccompanied as it appeared to have been with any corresponding increase in the price of the garce of salt, or any remark on the statement of the Bengal Board, unless we had acted on the persuasion that, according to the rate before adopted, the exporters received less than was estimated. The Government observed that the statement in our letter of the 12th of June last, that we had directed the Collectors to deliver salt at this last-mentioned rate "without reference to the weight of the seer," had not been overlooked by them; but that it did not appear to be in the least contradictory of the above remarks, for, the avowed object of this order was "that the views of the Bengal Government might be answered as far as practicable," and they remarked, it would appear, that all which was meant by having no reference to the seer was, that, from want of information as to that weight, it was impossible to adopt it as a standard agreeably to a proposition from Bengal.

1417. The Government further observed that the supposition of the delivery of the salt without reference to the rate at which it would be received in Bengal, was at variance with the allegation contained in the petition of the merchants to the Board of Customs, Salt and Opuim at Calcutta, regarding the communication held by them with an officer of this Government, into which subject it did not appear that we have made any inquiry, and moreover that the same supposition was distinctly contradicted by the assertion of that Board, that the Madras garce "had uniformly been reckoned there in the certificates or permits which accompany the article "to this Presidency (Bengal) as equal to 120 Bengal maunds."

1418. In conclusion they stated that if on deliberate re-consideration of the subject, we should adhere to our opinion that the merchants have no claim upon the Government, the Right Honorable the Governor in Council was desirous of receiving from us a full explanation on the several points to which the foregoing observations relate.

Regarding the Propriety of raising the Monopoly Price of Salt.

To the Chief Secretary to Government, in Dy. Cons., 16th June 1823.

Proceedings, in Cons., 9th June 1823.

1419. On the 12th June we submitted for the information and orders of the Right Honorable the Governor in Council, the following extract from our Proceedings, under date the 9th of that month.

1420. 'The Board resume the consideration of the question of raising the monopoly price 'of salt.

1421. 'For many years after the establishment of the monopoly, the salt was received 'from the manufacturers upon estimate, and they obtained no remuneration for their labour 'until it was sold, which, from little attention being then paid to proportion the stock in hand 'to the quantity likely to be required, frequently did not occur for some years. This system 'having been found to be productive of great abuses by making it so much the interest of the 'manufacturers to dispose of their produce clandestinely, or to entice purchasers to their heaps 'in preference to others by allowing surplus measurement, the Board were led to frame a set of 'rules for the better control of this branch of revenue, the main provisions of which were that 'the extent of the yearly manufacture should be regulated as nearly as possible by the probable 'demand that the salt should be paid for as soon as made, that the heaps, instead of being of 'various sizes as before and scattered along the whole range of pans, should be of certain fixed 'dimensions and stored in platforms raised for the purpose, and that both the custody and sale 'should remain entirely with the Circar sarvants.

Circular to Collectors of Maritime Districts, in Dy. Cons., 10th June 1819.
From Government, dated 26th March, in Cons., 3rd April 1820.

1422. 'These rules were circulated on the 7th June 1819 '(Fusly 1228), and the new system was brought generally into 'operation from the commencement of Fusly 1230, in which year also 'the monopoly price was reduced by order of Government from 105 'Rupees per garce to 70 Rupees per garce.'

1423. 'In communicating this Order, it was observed by Government that although a compa- 'rison of the average sales of salt during the first three years of the monopoly (Fuslies 1216, 1217 'and 1218), when the price at the pans was 70 Rupees per garce, with those of the three years 'then last past, during which the price had been 105 Rupees per garce, shewed an increase of 'collection to the amount of Rupees 4,75,191-8-0 in favour of the 'latter period, the average consumption of salt had fallen from 31,865 'garce to 25,769 garce. being, a decrease of 6,096 garce; that the consumption, therefore, instead 'of having increased with the population as in the natural course of things ought to have been the 'case, had been reduced one-fourth; that one in every four persons who had been able honestly to 'eat the best salt at the former price, had since the increase been driven to do without it or 'to obtain it illicitly, or to substitute for it salt of an unwholesome quality extracted from 'the earth, while those who still consumed it, paid, at the least, three Rupees for what used to cost 'them only two; that the addition to the revenue was, for the most part, nominal, only, inasmuch as 'a lower price would have induced a greater demand, and that such part as was real was more than 'counterbalanced by the hardship occasioned to the people by depriving them of a necessary of 'life. It was further remarked that there seemed also reason to suppose that the measure had 'proved injurious to the trade in cotton and other articles usually imported from foreign territories 'by discouraging the merchants and Lumbadies who were accustomed to purchase salt on their 'return from the coast.

Star Pagodas 1,35,769.

1424. 'From the great importance of the question as regards both the interests of Govern- 'ment and the comfort of the inhabitants, the Board have been led to trace the subject back to 'the commencement of the monopoly, and to examine carefully the data upon which the extent of 'consumption had been ascertained, and they are satisfied that there has, throughout, been a very 'material mistake in respect to this point.

Proceedings, in Cons., 31st May 1819.
Para. 8.

1425. 'The only account before the Government in 1820 was the statement given in the 'Board's Proceedings of the 31st May 1819, and as that showed merely 'the gross collections, charges and net revenue from the sale of salt 'for a series of years, it became necessary, in order to obtain the 'quantity of salt sold, to convert the gross collections into garces at 'the monopoly price of the two periods referred to, and hence the error in the results, for the 'amount in question included not only the receipts on account of salt sold at the monopoly price 'for inland and Home consumption, as was then supposed to be the case, but also on account of 'salt which had been exported by sea, at a very reduced price—recoveries of advances made to 'the manufacturers, &c.

1426. 'Considering how greatly the correction of this mistake will affect the state of the 'question, it may be proper to explain precisely the manner in which the calculation was made.

	Ps.	F.	C.
Fusly 1216...	5,42,824	1	70
,, 1217...	6,92,278	8	18
,, 1218...	6,76,871	25	25
	19,11,973	35	33
Average...	6,37,324	26	64
Fusly 1225...	7,78,188	25	69
,, 1226...	7,31,675	19	36
,, 1227...	8,14,416	6	34
	23,19,280	6	59
Average...	7,73,093	17	19

'The average of the gross collections in the three 'first years of the monopoly, viz., Fuslies 1216-1217 and '1218 being Star Pagodas 6,37,324-26-64, this sum 'was converted into garces at 20 Pagodas per garce, 'then the monopoly price which gave. ... ...

Garces. M. M.
31,866 100 0

'The average of the gross collections in the other 'three years alluded to by Government, viz., Fuslies '1225,1226 and 1227, being Star Pagodas 7,73,093-17-9, 'this sum was converted into garces at the then mono- 'poly rate of 30 Pagodas per garce, which gave ...

25,769 306 0

'Difference in favor of the first period. ...

6,096 194 0

'"It may be made out," the Government observed in reference to this result, "that the 'average consumption of salt in the first three years of the monopoly was 31,865, while the 'average consumption of the last three years was only 25,759 garces, being less by 6,096."

1427. 'On comparing this result with the accompanying statement in which the quantity
No. 1. 'of salt sold is stated on the authority of the periodical accounts
'received at the time from the different maritime districts, and which
'distinguishes as it necessarily must do to shew the true effect of the *monopoly* price, the quanti-
'ty exported by sea, as well as that sold for inland and Home consumption respectively, it will
'be found that the demand for Home consumption, far from having fallen off, had very consider-
'ably increased during the period in question, viz :—

	Garce.
Home consumption in Fusly 1216	8,005
Do. in Fusly 1217	10,645
Do. in Fusly 1218	11,170
Average...	9,940
Add for Tinnevelly and Madura...	602
As per Note in Statement No. 1	10,542
Home consumption in Fusly 1225	12,490
Do. in Fusly 1226	11,769
Do. in Fusly 1227	12,382
Average...	12,214
Increase...	1,672

or about 15¾ per cent.

	Rs.
Fusly 1229	14,782
Average from 1216 to 1218	10,542
	4,240
Fusly 1227... ...	12,382
„ 1228... ...	13,216
„ 1229... ...	14,782
	40,380
Average	13,460
Average from 1216 to 1218	10,542
	2,918

1428. 'Even this result, favorable as it is, less so than the results
'of the two succeeding years, Fuslies 1228 and 1229, when the demand,
'the price being still 105 Rupees per garce, rose to 13,216 and 14,782
'garce, or the latter being 4,240 garce more than the average from
'1216 to 1218 when the price was 70 Rupees only.

1429. 'But the proper mode of judging the question is, to
'compare the average consumption of the three years of low price with
'the average consumption of the three last years of high price, which
'gives a result of garce 2,918 or about 21⅓ per cent. in favor of the
'latter period.

1430. 'It is evident, therefore, that the increase of the monopoly rate had not produced the
'effect supposed in 1820 on the comforts of the inhabitants of our own provinces, and although the
'demand for inland traffic had fallen off, there is every reason to believe that this was the effect of
'other causes.

1431. 'The great and immediate improvement in the revenue which resulted from the
'improved system of custody and sale which, as before observed, came
'fully into practical operation from the commencement of Fusly 1230,
'when the sales for Home and inland consumption rose from garce
'14,782 and 13,660 respectively, to garce 19,537 and 16,868, has proved
'permanent only in the former branch. In that the demand has
'continued gradually and steadily to grow with the increase of popu-
'lation, and the more complete organization of the system; but the
'demand for inland traffic has again deteriorated, and has, in fact,
'fallen during the last three years under an efficient management and
'low price, to the level of Fuslies 1220, 1221, 1222 and 1223, under the former very defective
'system and high price—a plain and satisfactory proof that this branch of our revenues is liable
'to be affected by circumstances unconnected with the monopoly rate.

Sales for Inland consumption in Fuslies 1220, 1221, 1222, and 1223.	Garces.
In Fusly 1220. ...	16,676
„ 1221 ...	15,344
„ 1222 ...	17,596
„ 1223 ...	16,095
Sales for Inland consumption in Fuslies 1234, 1235 and 1236.	
In Fusly 1234 ...	16,701
„ 1235 ...	18,724
„ 1236 ...	16,004

1432. 'Looking only to the circumstance that the rise in the sales and the reduction of
'the monopoly rate took place in the same year, the inference would be that the one was the
'effect of the other, and that the consumption had been increased by bringing the retail price
'more within the means of the inhabitants; but the Board feel satisfied that there is no substan-
'tial ground for such an opinion or for the notion that a return to the old monopoly price would
'have the effect of decreasing the consumption of salt by making this necessary of life too dear
'to be purchased in as large a quantity as before by the poorer classes; 1st, because the reduc-
'tion has not reached the great body of the people, and 2ndly, because the consumption of salt in
'a native family costs so little as to make it a matter of little consequence, whether the price
'be 30 or 40 per cent. more or less.

No. 2.

Note.—In this statement Bellary and Madras are excluded; the account of prices in these Collectorates not being complete. The island of Seringapatam is also excluded, it being in the centre of the Mysore country, and the prices of salt being obviously influenced by that circumstance.

* Cuddapah and Coimbatore.

† Guntoor, Nellore, North Arcot, South Arcot, Tanjore, Canara, Salem, Trichinopoly.

‡ Masulipatam, Chingleput, Tinnevelly.

¶ Ganjam, Vizagapatam, Rajahmundry, Madura and Malabar.

Rajahmundry 63 Rs., Malabar 19 Rupees.

1433. 'It will be seen on reference to the appended statement
'of the retail prices of salt in 18 districts in the four years before the
'reduction of the monopoly price and the last four years, that while
'the Government has given up 35 Rupees per garce, the average
'reduction in the consumption price has been only about 22 Rupees;
'that in two districts* there has been an increase instead of decrease
'in the consumption price, in eight† a decrease not exceeding half of
'the reduction in the monopoly price, in three‡ a decrease exceeding
'half but less than the whole amount of the reduction, and in the re-
'maining five¶ a decrease exceeding the whole amount. In two at least
'of these five the difference is so great that it cannot be accounted
'for entirely by the reduction in the monopoly price, but must be
'ascribed in part to some other cause, probably to inaccuracy in the
'accounts of prices before the reduction which were not then taken
'with so much care as of late.

1434. 'The utmost that can be attributed to the reduction of the monopoly price is a
'reduction in the consumption price to that extent, and perhaps a little more for the profit
'which the merchant may have had on the higher price. Allowing for
'this at the rate of 20 per cent., which must be considered a liberal
'allowance, the decrease in the consumption price in consequence of
'the reduction in the monopoly charge might be 42 Rupees per garce, but no more. Now it will
'be seen that the highest average of the consumption prices in the
'districts before the reduction of the monopoly prices was Rupees
'224, and supposing it to have been brought down in consequence of
'that measure to Rupees 182, the difference would be only 18¾ per cent. instead of 33⅓ per cent.
'given up by the Government.

20 per cent. on 35 Rupees gives 7 Rupees.

Rupees	224
Deduct	42
Remainder	182

1435. 'With respect to the effect of this reduction in the comforts of the people adopting the
'calculation of Sir Thomas Munro when Principal Collector in the Ceded Districts, of the con-
'sumption of salt in families of different classes, which corresponds
'nearly with that given by Mr. Colebrooke in his remarks on the
'Husbandry and Internal Commerce of Bengal, it will be found that
'the consumption of a ryot's family of 6 persons would cost, at the
'former rate, for a month 11¼ pice, and for a year 11 annas 2½ pice;
'while at the latter rate it would cost for a month 9 pice and for a year 9 annas 1 pice, the
'difference in the monthly expense being only 2¼ pice and in the yearly expense 2 annas 1½ pice.
'The cost of salt consumed in a family of the same number of the higher classes who do not eat
'meat and therefore require more salt at the former rate, would be for a month 1 anna 10½ pice,
and for a year 1 rupee 6 annas 5 pice; at the latter rate for a month 1 anna 6 pice and for a
year 1 rupee 2 annas 2 pice, the difference for a month being 4½ pice and for a year 4 annas
3 pice.

1 Rupee=2 s. or 24 pence.
16 Annas=24 pence.
1 Do.=1½ do.
12 Pice=1½ do. or 6 farthings.
1 Do.=½ farthings.

1436. 'But the average retail price, before the reduction of the monopoly price, appears to 'have been only 163 Rupees, and the decrease on the average about 22 Rupees, or about 13½ per 'cent. instead of 33⅓, the proportion of the reduction in the monopoly price. At Rupees 163 per 'garce, the consumption of a ryot's family would cost monthly $8\frac{2}{16}$ pice and yearly 8 annas 2 'pice; at the decreased price of 141 Rupees, it would cost monthly $7\frac{3}{16}$ pice and yearly 7 annas '2¼ pice, the difference monthly being only $\frac{15}{16}$ pice and yearly $11\frac{2}{16}$ pice. At the former rate 'the consumption of a Brahmin's family would cost monthly 1 anna 4¼ pice and yearly 1 Rupee '4 pice; at the latter monthly 1 anna $2\frac{5}{16}$ pice, and yearly 14 annas 4½ pice, the difference being '$1\frac{1}{16}$ pice monthly and 1 anna 11½ pice yearly.

1437. 'Again, the utmost increase to the present consumption prices likely to be caused by 'raising the monopoly price to its former amount, may be estimated at 42 Rupees per garce, in- 'cluding the advance of 35 Rupees in the prime cost to the merchant, and an allowance of 7 'Rupees as profit thereon at 20 per cent. It can hardly be more, as all the charges of conveyance 'and distribution will be precisely the same as before. Now, adding this 'sum of 42 Rupees to Rupees 255,* the highest average in the append- 'ed statement, the increase would be only at the rate of about 16½ per cent., while the Govern- 'ment would gain 50 per per cent. The difference to the people would be as follows. At Rupees 255 'the consumption of a ryot's family would cost monthly 1 anna ¾ pice and yearly 12 annas 9¼ pice; 'at Rupees 297, the increased rate, it would cost 1 anna $2\frac{12}{16}$ pice monthly and 14 annas 10 pice 'yearly, the difference being 2 pice monthly and 2 annas ¾ pice yearly. The consumption of a 'Brahmin's family at the former rate would be 2 annas 1½ pice monthly and 1 rupee 9 annas 6½ 'pice yearly; at the latter 2 annas $5\frac{8}{16}$ pice monthly and 1 Rupee 13 annas 8 pice yearly, the 'difference being 4 pice monthly and 4 annas 1½ pice yearly.

* The average of Coimbatore.

1438. 'But the average of Coimbatore, Rupees 255, is extremely high, being upwards of 30 'Rupees more than the highest average before the reduction of the monopoly price, and upwards 'of 50 Rupees more than the average in any other district since the reduction. Taking the 'next highest average Rupees 204, and adding to it Rupees 42, the result Rupees 246, or say 'Rupees 250, which is Rupees 26 more than the highest average before the reduction may be 'fairly assumed as the probable limit of the consumption price in the event of the monopoly 'price being raised to its former amount. At this rate the consumption of a ryot's family would 'cost monthly 1 anna ½ pice and yearly 12 annas 6 pice, and the consumption of a Brahmin's 'family 2 annas 1 pice monthly and 1 Rupee 9 annas yearly.

1439. 'The present medium price, however, is only 141 Rupees; adding to this Rupees 42, the 'probable average in the event of the increase in the monopoly price, will be only 183 Rupees. At 'this rate the annual consumption of a ryot's family will cost 9 annas 1¾ pice and of a Brahmin's '1 Rupee 2 annas 3½ pice.

1440. 'The lowest retail price again may be estimated at 20 per cent. above the monopoly price. 'This being 105 Rupees, the price to the consumer in the vicinity 'of the places of manufacture will be about 126 Rupees. At this 'rate the annual consumption of a ryot's family will cost 6 annas '13½ pice and of a Brahmin's 12 annas 7 pice.

From Board of Custom, Salt and Opium, to Supreme Govt., Enclosure in letter from Govt., 18th, in Cons., 24th January 1828, 400 S. Rupees per 100 B. maunds.

1441. 'In Bengal, the average price at which wholesale merchants purchase salt from the 'Government Stores at Calcutta, is not less than 480 Sicca Rupees per garce of 120 Bengal 'maunds. It may be supposed that they do not sell it again by retail, under an advance of 120 'per cent., the consumption price must therefore be at least 576 Rupees in Calcutta and its 'vicinity, while in remote parts it probably rises to 700 and 800 Rupees. The lowest price in 'Bengal thus appears to be 230 per cent. more than the highest would be on the enhancement 'of the monopoly price in the most remote parts of the territory under this Government, 315 per 'cent. more than the medium and 457 per cent. more than the price of consumption in the neigh- 'bourhood of the places of manufacture, the difference in the cost or consumption to families 'being as follows:—

		Rs.	A.	P.
'To a Ryot's family at Rupees 576		1	12	9½
Do. at „ 250		0	12	6
	'Difference... ...	1	0	3½
'To a Brahmin's family at Rupees 576...		3	9	7
Do. at „ 250...		1	9	0
	Difference... ...	2	0	7
'To a Ryot's family at Rupees 576		1	12	9½
Do. at „ 183		0	9	1¾
	Difference... ...	1	3	7¾
'To a Brahmin's family at Rupees 576...		3	9	7
Do. at „ 183...		1	2	3½
	Difference... ...	2	7	3½
'To a Ryot's family at Rupees 576		1	12	9½
Do. at „ 126		0	6	3½
	Difference... ...	1	6	6
'To a Brahmin's family at Rupees 576...		3	9	7
Do. at „ 126		0	12	7
	Difference... ...	2	13	0

1442. 'It is asserted by the Board of Customs, Salt and Opium at Calcutta, that there 'are few, but very few, of the inhabitants of the provinces under the 'Supreme Government, and those in the most inferior station and 'in the particular parts of the country, who are unable to purchase their monopoly 'salt at the comparatively very high prices at which it is retailed in those provinces; that, paid 'as it is in small portions, the high prices make little difference in the consumption, and that 'in fact the tax is hardly perceptible. If this be true with reference to the high prices prevailing 'in Bengal, it proves most conclusively how very trifling a burden is imposed upon the subjects 'of this Government by the monopoly, and how little sensible they are likely to be of an 'augmentation in the prime cost to raise it to its former amount.

Para. 11.

1443. 'It is upon the grounds above explained, chiefly, that the Board have been led to 'conclude that the monopoly price can have had little, if any, influence on the consumption of the 'inhabitants, and that the increase in the sales in and from Fusly 1230 must, therefore, be attri- 'buted to the improvement in the system of management; but the justice of this view is still 'further testified by the fact that the increase in the demand for Home consumption has not been 'confined to those districts where the retail price has fallen, but has been general throughout 'the manufacturing provinces; and that the imports from foreign territories, so far from having 'decreased when the monopoly price was raised, or increased since it was again reduced, which 'would have been the natural result, if there had been any room for the idea that the former 'measure had deterred the Lumbadies and other traders carrying on their usual traffic with the 'coast have continued nearly at one standard during the whole period.

1444. 'In proof of this fact the Board refer to the following statement obtained from the 'Reporter of External Commerce, shewing the imports since Fusly 1226 of all the principal 'articles of trade, excepting cotton, which from being subject to no duty, has inadvertently 'been omitted to be entered in the returns furnished by the different Collectors. There would 'seem, however, to be no reason why the high monopoly rate should affect this branch of trade 'more than others, and, if it be admitted that it had formerly no injurious effect upon the impor- 'tation of cocoanuts, betel nuts, &c., it must be inferred that the cause of the diminution in the 'imports of cotton, if diminution there was which seems nowhere to be proved, must have had 'some other source.

Statement of Imports of the Principal Articles of Trade from Fusly 1225 to 1236.

A. D.	Fusly.	Betel Nut.	Cocoanut and Dry Cocoanuts.	Jaggery and Sugar, &c.	Metals.	Opium.	Piece Goods, Cotton and Silk.	Raw Silk.	Sandalwood.	Tobacco.	Spices.
		M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.	M. Rs.
1816-17...	1226 ...	21,30,109	2,60,446	4,28,565	1,20,432	3,02,291	6,68,473	34,664	50,040	98,002	1,06,577
1817-18...	1227 ...	18,27,712	2,66,868	3,33,239	1,35,553	2,45,863	7,50,316	42,875	77,720	77,703	1,48,210
1818-19...	1228 ...	19,02,136	3,00,031	2,68,892	1,05,857	2,52,738	6,28,807	25,153	1,20,431	71,370	1,26,472
1819-20...	1229 ...	21,27,626	3,26,688	3,53,597	92,854	2,41,553	6,80,823	35,239	2,17,220	90,372	1,02,249
1820-21...	1230 ...	20,53,349	3,11,181	2,73,648	77,633	2,21,066	8,17,057	28,740	1,85,443	1,15,959	1,07,593
1821-22...	1231 ...	20,77,865	3,03,071	2,43,044	1,08,540	3,00,940	7,72,302	36,419	2,85,221	1,07,532	1,01,481
1822-23...	1232 ...	27,42,557	1,29,115	4,60,216	1,07,603	1,47,787	8,10,649	37,630	2,59,025	1,16,089	2,04,803
1823-24...	1233 ...	23,04,547	2,05,043	3,65,866	1,09,064	2,10,330	7,36,910	77,698	3,83,403	1,05,246	1,67,105
1824-25...	1234 ...	19,30,384	2,23,549	2,90,136	1,29,600	3,25,681	7,45,628	66,815	1,73,547	91,949	1,65,739
1825-26...	1235 ...	18,54,055	2,44,424	3,27,921	1,29,176½	3,26,576	7,27,230	1,27,126	1,91,022	85,434	1,19,989
1826-27...	1236 ...	27,79,239	2,73,800	3,33,072	1,26,411	1,81,665	6,61,229	1,23,416	1,44,417	97,586	1,58,565

1445. 'Believing then for the reasons above stated that the Government in ordering and 'the Honorable Court of Directors in approving the reduction of the 'monopoly price in A. D. 1820, were misled by erroneous information, 'and that that measure would not have been adopted, if they had been 'aware of the actual extent of the Home consumption and the real state of the import trade, 'believing too that the sacrifice made by Government instead of producing a correspondent 'benefit to the consumer, has, for the far greater part, been intercepted by the merchant that 'the increased sale of salt in late years is to be ascribed to improved management rather than 'to greater demand arising from the comparatively low price of the article in the market, and 'that the consumption of a family costs too little to afford any ground for apprehending that a 'return to the former monopoly price would be attended with hardship to the people or lead to 'a diminution of the present average demand, the Board resolve to repeat their former recommen- 'dation that the price be again raised to 105 per garce from the commencement of the ensuing 'Fusly 1238.

Genl. letter from England, dated 10th Sept. 1823.

Average of sales, Home and Inland, from 1234 to 1236.

Garces	Value at 70 Rs. per Garce.	Value at 105 Rs. per Garce.
40,271 ...	28,18,970 ...	42,28,455
		28,18,970
	Difference...	14,09,485

1446. 'In the event of this measure 'being adopted, the increase of revenue, sup- 'posing the average sales to continue the 'same, will amount to about fourteen lacks 'of Rupees per annum.

1447. 'As it was formerly made a question whether the monopoly price should not differ 'in different places, in such a manner as to equalize the price to the consumers, it may be proper 'to state, that the Board entirely concur in the following observations of the Honorable 'Court upon the subject. To reduce the monopoly price in such a manner as to make the 'price to the consumer the same at the distant as at the neighbouring places, would we think be 'neither more or less than to make the Government pay the cost of carriage to the more distant 'consumers, and no good reason has presented itself to us why this should be done in the case of 'salt more than in any other article of equal importance.

1448. 'The Board further resolve respectfully to suggest to the Right Honorable the 'Governor in Council, the expediency of communicating with the Government of Bombay with the 'view of effecting such an assimilation between the monopoly price of salt in the Concan and 'that on this coast, as shall remove any inducement there may be for resorting to the pans of one 'Government to the prejudice of the revenues of the other.

Abstract Statement shewing the quantity of Salt sold from Fusly 1216 *to* 1236.

			Home Consumption.			Inland Consumption.			Total.			Exportations by Sea.			Total.		
At 70 Rupees per Garce.	Average of 3 years.		Garce.	M.	M.	Garce.	M.	M.	Garce.	M.	M.	Garce.	M.	M.	Garce.	M.	M.
		1216	8,005	80	4¼	15,920	281	3 1/16	23,925	362	0 1/8	8,233	146	5½	32,159	108	5 1/16
		1217	10,646	352	1 1/16	19,778	34	4 5/16	30,424	386	5 1/16	11,111	330	2	41,536	316	7 1/16
		1218	11,170	175	2 5/16	19,842	277	5¼	31,013	52	7 1/16	11,659	42	2½	42,672	95	2⅛
		Total...	29,822	208	0 3/16	55,541	193	5 3/16	85,364	1	5½	31,004	119	2	1,16,368	120	7¼
		Average...	9,940	330	0 3/16	18,513	331	1 11/16	28,454	267*	1⅛	10,334	106	3⅜	38,789	173	5 1/16
At 105 Rupees per Garce		1219	9,307	84	2⅛	14,517	170	7 15/16	23,824	255	2¾	6,950	7	3½	33,474	262	6
		1220	10,989	55	5 1/16	16,676	107	7 1/16	27,665	163	4⅜	9,221	119	3⅜	36,886	283	0½
		1221	10,971	218	6	15,344	46	6⅛	26,315	265	4⅛	12,917	95	1	39,232	361	5⅛
		1222	10,716	92	4¾	17,596	219	2½	28,312	311	7¼	10,024	109	1¼	38,337	21	½
		1223	10,804	175	6½	16,095	80	2¼	26,899	256	1	11,418	180	½	38,318	36	1½
		1224	11,020	171	5¼	14,799	4	3 3/16	25,819	176	1 1/16	4,421	303	2¾	30,241	79	3 3/16
	Average of 3 years.	1225	12,490	208	3¼	13,030	209	7	25,521	18	2¼	1,923	268	5¼	27,444	286	7½
		1226	11,769	68	1	11,487	106	6 10/64	23,256	174	7 10/64	2,700	139	...	25,956	313	7 10/64
		1227	12,382	352	1½	14,296	248	3	26,679	200	4½	3,821	384	6¾	30,501	185	3¼
		Total...	36,642	228	5½	38,814	165	0 12/64	75,456	393	5 53/64	8,445	392	4	83,902	386	1 53/64
		Average...	12,214	76	1⅛	12,938	55	...	25,152	131	1⅛	2,815	130	6⅛	27,967	262	0½
		1227	12,382	352	1½	14,296	248	3	26,679	200	4½	3,821	384	6¾	30,501	185	3¼
		1228	13,216	13	1 1/16	14,897	175	5 21/64	28,113	188	7 13/64	5,506	10	7¼	33,619	199	6 51/64
		1229	14,782	250	5 5/164	13,660	120	5½	28,442	371	3 53/64	5,867	212	4¾	34,310	184	0 7/32
		Total...	40,381	216	1 9/164	42,854	144	5 13/64	83,235	360	7 1/16	15,195	208	3½	98,431	169	2 1/4
		Average...	13,460	205	3 5/16	14,284	314	7 5/16	27,745	120	2 5/16	5,065	69	3¾	32,810	189	6 1/16
At 70 Rupees per Garce.	Average of 7 years.	1230	19,597	269	2 10/64	16,868	73	7⅛	36,405	348	1 52/64	3,655	316	4¾	40,061	259	6 17/32
		1231	18,919	196	4 5/16	20,877	356	5	39,797	153	1 13/16	9,179	75	2¼	48,976	228	4 5/16
		1232	20,839	67	4 5/16	17,369	390	0½	38,209	57	4⅞	8,231	190	2⅛	46,440	247	7 5/16
		1233	20,880	124	5⅛	17,265	367	5½	38,146	92	2⅝	9,432	189	2½	47,578	281	5⅝
		1234	23,655	356	7⅞	16,701	264	5½	40,357	221	4⅜	8,818	63	2½	49,175	284	6⅞
		1235	24,086	5	5⅝	18,724	232	1¼	42,810	237	7	6,185	123	7	48,995	361	6
		1236	21,641	180	6	16,004	308	1½	37,646	88	7½	6,852	258	1	44,498	347	0½
		Total...	1,49,560	1	3 1/64	1,23,812	393	2⅞	2,73,372	394	5 53/64	52,355	16	6¾	3,25,728	11	4 1 1/64
		Average...	21,365	285	7 31/64	17,687	227	5⅛	39,053	113	4 33/64	7,479	116	5½	46,532	230	1 15/16

* *Note.*—The whole quantity of salt sold for Home and Inland consumption from Fusly 1216 to 1224 in Tinnevelly, and from 1218 to 1224 in Madura, is entered without distinction under the head of Inland Consumption in the account of those years. It is necessary therefore to correct this average by adding to it garces 602, including half of the average under Inland Consumption in Tinnevelly from 1216 and 1218, and the actual amount of the Home sales is Madura in 1217.

Statement of the Retail Prices of Salt in the Provinces.

Districts producing Salt.	Names of the Zillahs.	105 Rupees per Garce.								70 Rupees per Garce.								Comparative.			
		Fusly 1226.		Fusly 1227.		Fusly 1228.		Fusly 1229.		Average of 4 years.		Fusly 1233.		Fusly 1234.		Fusly 1235.		Fusly 1236.		Increase.		Decrease.		Increase per cent.	Decrease per cent.
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	Rs.
1	Ganjam ...	139	10 11	139	0 11	138	4 11	141	4 4	139	9 6	102	0 6	102	12 5	102	1 6	101	11 8	...	...	37	6 11	...	20¾
2	Vizagapatam ...	121	2 0	122	9 5	126	8 8	184	13 3	138	10 2	92	4 7	92	4 5	93	11 9	93	10 0	...	...	45	6 7	...	32¼
3	Rajahmundry ...	151	9 5	156	7 10	166	3 7	175	2 6	162	5 7	97	13 4	93	9 4	99	0 11	97	12 2	...	...	63	12 8	...	39⅜
4	Masulipatam ...	153	8 1	159	3 9	150	12 11	138	4 8	157	11 4	130	13 0	130	13 3	137	3 6	132	14 3	...	...	23	4 4	...	14⅛
5	Guntoor ...	127	5 2	123	2 1	136	11 3	145	11 0	133	2 10	124	15 8	123	15 2	132	5 2	129	8 8	...	...	4	3 6	...	3⅛
6	Nellore ...	125	14 10	136	7 7	137	0 6	143	0 9	135	4 11	133	14 4	133	14 3	135	15 6	123	2 10	...	...	7	5 2	...	5¼
7	Chingleput ...	162	7 7	137	0 6	155	3 8	153	11 6	144	10 5	114	1 7	113	13 4	108	14 1	110	0 9	...	...	32	14 6	...	22⅛
8	Northern Division, Arcot ...	152	7 10	166	7 6	159	5 8	200	13 6	177	4 7	171	7 5	108	0 9	158	7 11	153	0 11	...	...	7	0 4	...	3⅛
9	Southern Division Arcot ...	139	0 10	145	12 11	145	13 11	139	15 2	142	10 11	129	3 3	128	6 7	120	1 8	121	1 9	...	...	17	15 0	...	12⅜
10	Tanjore ...	131	0 5	135	4 8	135	6 7	138	3 4	134	15 4	118	3 7	115	14 7	118	2 1	117	0 4	...	...	16	14 7	...	12⅛
11	Madura ...	167	13 9	164	0 8	166	9 4	171	4 6	167	10 6	155	7 0	126	2 11	124	9 8	120	2 10	...	...	43	5 1	...	25⅝
12	Tinnevelly ...	146	6 1	145	4 8	146	7 11	144	4 10	145	10 9½	110	6 3	117	1 9	108	10 3	122	7 1	...	...	29	8 5½	...	20¼
13	Canara ...	135	8 9	127	5 0	140	1 7	137	8 8	137	10 0	122	8 3	124	5 9	127	2 2	121	11 7	...	...	13	11 1	...	9⅛
14	Malabar ...	210	0 11	209	13 8	203	2 0	208	11 8	224	0 11	159	3 6	137	13 8	116	8 1	115	2 7	...	...	51	14 1	...	41
15	Cuddapah ...	183	5 11	189	5 7	196	12 3	195	5 5	191	8 1	193	12 6	251	8 0	193	10 3	173	14 6	7	13 12	...	...	7⅜	...
16	Salem ...	199	0 7	201	6 4	204	12 0	203	13 2	202	3 0	201	10 4	241	14 2	185	9 7	174	6 3	20	14 1	...	...	...	0⅛
17	Trichinopoly ...	105	4 1	171	9 2	181	1 2	189	11 9	177	0 11	167	12 0	136	15 4	166	2 10	161	8 0	...	...	6	7 4	...	3¾
18	Coimbatore ...	229	10 3	213	12 11	215	6 3	234	4 0	224	8 10	286	6 2	293	8 4	240	2 5	216	8 0	...	...	...	...	13⅛	...
	Total...	...	...	...	...	...	...	...	...	2940	6 0	...	...	...	...	...	...	...	...	44	6 0	442	6 8½	...	...
	Average...	...	...	...	...	...	...	...	...	163	5 8½	...	...	...	...	...	...	...	...						
	Average from 1233 to 1236...	...	...	...	...	...	...	...	...	141	3 11	...	...	...	...	...	...	...	...						
	Decrease...	...	...	...	...	...	...	...	...	22	1 6½														
	Percentage...	...	...	...	...	...	...	...	...	13	9 7½														

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From the Secy. to Govt. In Cons., 23rd June 1828.

1449. In reply to the foregoing, we received in a letter from the Secretary to Government, under date the 20th June, the subjoined extract from the Minutes of Consultation of the same date.

Minutes of Consultation, dated the 20th June 1828.

"In the proceedings of the Board of Revenue, which accompanied the foregoing letter, it is "clearly shewn that the information before the Government when "they ordered and the Honorable the Court of Directors when they "approved the reduction of the monopoly price in 1820 was erroneous, "that while a considerable sacrifice of revenue has been made, little or no benefit has been "derived to the consumer by the reduction of the prices; that the increased sales of salt are to be "ascribed rather to the improved management which has of late years been introduced, than to a "greater demand arising from the comparatively low price of the article in the market, and that "there is no reason to apprehend that a return to the former monopoly price will be followed by "a diminution of the present demand or be attended with hardship to the people.

"Resolved accordingly that the monopoly price of salt be raised to the former rate of 105 "Rupees per garce at the earliest practicable period, after the receipt of these orders by the "Board of Revenue, and that a reference in conformity to the suggestion of the Board be made "to the Government of Bombay with the view of effecting such an assimilation between the "monopoly price of salt in the Concan and that on this coast, as shall remove any inducement "there may be for resorting to the pans of one Government to the prejudice of the revenues "of the other."

23rd, in Cons., 23rd June 1828.

1450. Copy of the foregoing resolution was circulated to the Collectors of Salt and Inland Districts respectively.

SEA CUSTOMS, MADRAS.

Report of the External Commerce for the Year 1826-27.

To the Chief Secy. to Govt., in Cons., 21st January 1828.
From the Reporter on External Commerce, 20th Dec. 1827, in Cons., 7th Jany. 1828.

1451. Under date 21st January we transmitted, for the purpose of being forwarded to the Honorable the Court of Directors, a report upon the trade of the Madras territories for the official year 1826-27, together with the usual accompaniments as noted in the list of the packet.

1452. We noticed that in para. 20 Mr. Hadow adverted to the state of the pepper trade, and urged the expediency of reducing the duty on pepper exported from Malabar to places other than the United Kingdom. This subject, we observed, had fallen under our consideration in reviewing the extra sources of revenue for Fusly 1236, and we hoped to be enabled shortly to submit our sentiments thereon.

1453. We stated the attention of the Collectors in the frontier districts had been called to the defective state of record regarding the trade in their districts, noticed by Mr. Hadow in paras. 69, 86 and 102 of the report.

Relative to the Modification of the present Rate of Duty leviable on Raw Hides exported hence on Foreign Bottom.

To the Chief Secy. to Govt., in Cons., 10th Dec. 1827.
From the Collr. of Sea Customs, with Enclosure A. 13th, in Cons., 18th Oct. 1827.
To do. do. 12th, in Cons., 12th Nov. 1827.
From do. do. 17th, in Cons., 22nd Nov. 1827.

1454. By our letter dated 10th December 1827, we submitted for the orders of the Right Honorable the Governor in Council the correspondence noted in the margin, with the Collector of Sea Customs, relative to the modification of the present rate of duty leviable on raw hides exported hence on foreign bottoms.

1455. We represented that the rate of duty then in force was Rupees 5 per 100 skins; that this rate was respresented by Messrs. Arbuthnot and Company in a letter to the Collector of Sea Customs, dated 11th September 1827, to be so high as to render it "more advantageous for "the foreign exporter to send the skins to Calcutta, and on English ship for the purpose of being "exported to foreign Europe of the United States, than to make the "shipment direct from this port." We remarked that Mr. Hadow, in submitting copy of this letter, recommended that the rate of duty should be reduced to Rupees 2 per 100 skins, but in his subsequent letter, dated 17th November, he stated that "the amount of duty whether charged at 2 Rupees per 100, or at the Bengal rate of 5 per cent. "*ad valorem* would be so trifling that it would be hardly worth consideration which would be "preferable."

Vide letter, dated 13th in Cons., 18th October, 1827.

1456. We observed that the aggregate amount of duty collected on this commodity during the last 7 years was stated to be Rupees 5,539, giving an average of Rupees 791 per annum. That supposing the exportation to remain the same, the average per annum during 7 years at the reduced rate of Rupees 2 per 100 would be Rupees 319, and that at the rate of 5 per cent. *ad valorem* it was estimated at Rupees 110.

1457. A reduction of the present rate of duty appeared to us to be expedient; we therefore begged to recommend that the Bengal rate of 5 per cent. *ad valorem* should be adopted. The introduction of this rate, we observed, would be in accordance with the intention of Government to regulate, by an uniform principle, the duties to be levied on the foreign trade of this Presidency and Bengal, and would also meet the wishes of the merchants.

Vide letter from Mr. Secy. Hill, 24th Jany. with Encls. A, B & C in Cons., 8th Feby, 1820.

1458. We remarked that should the Right Honorable the Governor in Council be pleased to acquiesce in the proposed reduction, the rate of duty to be levied on raw hides passing from the territories of the Honorable Company into foreign settlements would, under the existing Regulations, be regulated thereby.

Reg. IV of 1819.

1459. Agreeably to our recommendation, the Right Honorable the Governor in Council by the Secretary's letter of the 28th December 1827, was pleased to authorize the adoption of the Bengal rate of five per cent. *ad valorem*, instead of the present rate of duty on goat skins exported from Madras on foregin bottoms.

From the Secy. to Govt., in Cons., 7th Jan. 1828.

1460. The Government at the same time reminded us that no reply had yet been furnished to the letter addressed to us on the 12th June 1827 respecting the preparation of a Regulation, similar to that which had been enacted by the Supreme Government, for regulating duties and drawbacks at this Presidency.

In Rev. Cons., 18th June 1828.

1461. Copy of the foregoing correspondence was communicated to the Collector of Sea Customs on the 7th January.

RELATING TO CERTAIN GOODS IMPORTED FROM THE ISLE OF FRANCE ON THE SHIP "INDIANA" ACCOMPANIED BY A CERTIFICATE WARRANTING THEM TO BE BRITISH.

To the Chief Secy., in Cons., 25th Aug. 1828.
From Capt. Webster, Ship *Indiana*, 8th, in Dy. Cons., 11th Augt. 1828.
To the Collr. of Sea Customs, 8th, in Dy. Cons., 11th Augt. 1828.
From the Collr., 9th, in Cons., 11th Aug. 1828.
To Collr., 18th, in Dy. Cons., 21st Dec. 1828.
From do. 19th, in Cons., 25th Aug. 1828.

1462. On the 25th August 1828, we submitted to the Right Honorable the Governor in Council the correspondence noted in the margin, relating to certain goods imported from the Isle of France on the Ship *Indiana*, accompanied by a certificate warranting them to be British.

1463. We stated that it appeared to be the practice at the Custom House here not to admit any goods to entry as British which had not been imported direct from the United Kingdom. The Collector however, we observed, stated that he had reason to believe that the certificate from the Isle of France would admit the goods in question to entry at Calcutta at the same rates as if imported direct. We were not aware, we said, of any sufficient reason why goods imported from the United Kingdom indirectly through a British colony should not have the same advantages as goods imported directly, provided their identity was clearly made out as in this case by a certificate from the intermediate port, and therefore recommended that the goods imported on the *Indiana* under the certificate of the Collector of Customs at Port Louis should be admitted as British and rated accordingly.

1464. By the letter of the Secretary to Government, 29th August, the Right Honorable the Governor agreeably to our recommendation desired that the goods imported from the Isle of France on the Ship *Indiana*, under a certificate from the Collector of Customs at Port Louis warranting them to be British, should be admitted to entry as such.

From the Secy. to Govt., in Dy. Cons., 1st Sept. 1828.

1465. We were directed to apply the principle of this order to future similar cases without special reference to Government.

1466. Copy of the above correspondence was transmitted to the Collector of Sea Customs on the 30th August.

APPLICATION FROM CAPTAIN TABOR FOR PERMISSION TO PASS THROUGH THE SEA CUSTOM HOUSE, DUTY FREE, A QUANTITY OF COPPER AND COPPER NAILS LANDED FROM THE BRIG "HIGHLAND CHIEF."

1467. With reference to Mr. Secretary Chamier's communication, under date the 29th August, we, on the 18th September 1828, laid before the Right Honorable the Governor in Council a letter from the Collector of Sea Customs at the Presidency, submitting copy of an application from Captain Tabor for permission to pass through the Custom House duty free a quantity of copper and copper nails landed from the Brig *Highland Chief*.

Vide para. 1464 of this Report.
To the Chief Secy. to Govt., in Cons., 18th Sept. 1828.
4th, in Cons., 8th Sept. 1828.

1468. We observed that the copper appeared to have been transhipped to the *Highland Chief* in the Roads of Pudany, a Dutch port, from the British Ship *Batavia* on which it had been brought thither direct from London, and that it was stated to be of British manufacture, which the Collector said he had every reason to believe correct, but as the only document produced to prove these facts was signed by one of the parties indirectly interested and not by any public officer, he recommended that the copper should be passed on a deposit being made of the full amount of duties, to be retained until the cocket of the Ship *Batavia* in which it was entered been produced. We signified our concurrence in this recommendation, the transaction having taken place between British vessels although in a Foreign port.

1469. The orders of Government conveyed in the communication above referred to appearing to have reference particularly to goods imported hither from British Colonies, we requested instructions on the point submitted by Mr. Hadow, whether "in cases similar to the present, when "the goods have once entered a foreign port, though they have never become foreign property, "such goods should forfeit the privilege of entry here as if imported direct from the United

"Kingdom," as we were doubtful whether it was in the contemplation of the Right Honorable the Governor in Council to invest us with discretion to apply the principle to importations from intermediate foreign settlements as now described.

1470. In reply to the above, dated 26th September, the Right Honorable the Governor in Council granted authority to pass at the Sea Custom House, the copper and copper nails therein mentioned on the terms proposed by the Collector and recommended by us.

From the Secy. to Govt., in Cons., 29th Sept. 1828.

1471. The Right Honorable the Governor in Council also authorized us to permit at our discretion, on consideration of the circumstances of each case, British goods, which having entered a foreign port, but not become foreign property, might be subsequently imported here to be admitted to entry as British, in the same manner as if imported direct from the United Kingdom.

1472. Copy of the foregoing correspondence was transmitted to the Collector of Sea Customs on the 29th September.

VIZAGAPATAM.

RELATIVE TO A CLAIM FOR DRAWBACK PREFERRED BY THE SHIPPERS OF COTTON PIECE GOODS ON THE BRIG "PALLAS" WHICH WAS LATELY WRECKED AT BIMLIPATAM.

1473. From letter dated 30th October 1828, we submitted for the consideration of the Right Honorable the Governor in Council, a letter from the Collector of Vizagapatam, relative to a claim for drawback preferred by the shippers of certain cotton piece goods on the Brig *Pallas*, which had been shortly before wrecked at Bimlipatam.

To the Chief Secy. to Govt., in Cons., 30th Oct. 1828.
23rd Sept., in Cons., 2nd Oct. 1828.

1474. We observed that the rules regarding drawback promulgated by Government under date the 1st May 1820, provide that drawback shall be payable after the departure of the vessels on which the goods for which it is claimed are shipped, obviously to prevent the fraud which might be practised by relanding the goods, if it were paid on shipment. But the ground of the claim, we remarked to be that the goods were sent out of the country, which would stand equally, if the goods were lost by the vessel being wrecked in port, as if they were actually carried abroad to their destination. In this case we stated that the *Pallas* had cleared out and was to take her departure the day after, but in the night she parted from her anchors and ran ashore, and was wrecked. The greater part of her cargo was lost, it was presumed that the claim far drawback related only to the goods actually lost, and we expressed our opinion that so far it ought to be allowed.

Rule X.
In Dy. Cons., 10th April 1820.

1475. In reply to the above, dated 4th November, we were informed that the Right Honorable the Governor in Council considered the shippers entitled to the regulated drawback on the goods which were shipped at Bimlipatam on the Brig *Pallas*, and were lost by that vessel being wrecked, without having sailed from the port, provided the goods on which the drawback is claimed, were proved by satisfactory evidence to have been actually lost.

From the Secy. to Govt., in Dy. Cons., 10th Nov. 1828.

1476. Copy of the foregoing correspondence was communicated to the Collector of Vizagapatam, on the 6th November.

SOUTHERN DIVISION OF ARCOT.

ACCOUNT PARTICULARS OF CHARGES INCURRED IN BUILDING A SHED FOR THE PROTECTION OF GOODS PASSING THE SEA CUSTOM HOUSE AT PORTO NOVO.

1477. Under date 1st May we submitted to the Right Honorable the Governor in Council, a letter from the Principal Collector of the Southern Division of Arcot, submitting an account particulars received by him from the Superintendent of Sea Customs at Porto Novo of charges incurred in building a shed for the protection of goods passing the Custom House at that Port.

To the Chief Secy. to Govt., in Cons., 1st May 1828.
18th April, in Cons., 1st May 1828.

1478. These charges having been incurred under the sanction of Government, dated 27th January 1826, we requested that special sanction should be granted for the amount actually disbursed, Rupees 553-13-4.

From Govt., in Cons., 2nd Feb. 1826.

1479. In reply to the above, dated May 6th, the Right Honorable the Governor in Council was pleased agreeably to our recommendation to sanction the charges abovementioned.

1480. Copy of the foregoing letter was communicated to the Principal Collector of South Arcot on the 8th May.

CANARA.

SUGGESTING AN ALTERATION IN THE PRESENT PRACTICE OF ADMITTING TO ENTRY VESSELS FROM THE PERSIAN GULF WITHOUT PASSES.

1481. Under date 26th November 1827, we submitted for the orders of the Right Honorable the Govenor in Council a letter from the Sub-Collector in charge of Canara, enclosing copy of a letter from the Master Attendant at Mangalore, in which that officer suggested the expediency of altering the present practise of admitting to entry vessels from the Persian Gulf without passes or documents of any description from the ports to which they belong.

To the Chief Secy. to Govt., in Cons., 26th Nov. 1828.
17th, in Cons., 26th Nov. 1827.

1482. We recommended that the correspondence be referred to the Government at Bombay.

1483. In reply to the above, dated 29th August 1828, the Right Honorable the Governor in Council transmitted for our information a copy of the reply which had been received to a reference made to the Government of Bombay in consequence of our Secretary's letter of the 26th November 1827, and stated, that he deemed it proper that no deviation should take place at the ports subject to this Presidency, from the system hitherto observed in regard to the admission of Arab vessels.

From the Secy. to Govt., in Cons., 1st Sept. 1828.
Vide Encls. in Cons., 1st Sept. 1828.

1484. Copy of the above letter was communicated to the Principal Collector of Canara on the 15th September.

MALABAR.

RELATIVE TO THE EXEMPTION FROM THE ADDITIONAL DUTY ON CERTAIN ARTICLES OF MERCHANDIZE PURCHASED AT BOMBAY AND BROUGHT THENCE TO CANNANORE ON BOARD A FRENCH SHIP.

1485. Under date 11th September 1828, we laid before the Right Honorable the Governor in Council a letter from the Principal Collector of Malabar with its enclosures, recommending that certain

To the Chief Secy. to Govt., in Cons., 11th Sept. 1828.
5th, in Cons., 11th Sept. 1828.

articles of merchandize purchased at Bombay and brought thence to Cannanore on Board of a French ship should be exempted from the additional duty leviable upon goods imported on foreign bottoms under Clause First, Section V, Regulation IV, A. D. 1812.

1486. We observed that it appeared that no British vessel being about to sail from Bombay to Cannanore, and the season of the year being such as to render it unlikely that any other vessel would proceed thither, advantage had been taken of the French Ship *La Suphie* to forward certain articles of British produce with some tea and sugarcandy from China, which happened to be much required at the time.

1487. Under all the circumstances of the case, we recommended that the articles in question, amounting in value to Rupees 2,218, should be considered subject only to the same duty as if they had been imported into Cannanore on a British bottom.

1488. In reply to the above, dated September 26th, the Right Honorable the Governor in Council, under the circumstances of the case, as represented in our Secretary's letter and its enclosures, was pleased to comply with our recommendation.

From the Secy. to Govt., in Cons., 29th Sept. 1828.

1489. Copy of the above correspondence was communicated to the Principal Collector of Malabar on the 29th September.

BOARD OF REVENUE.

Grant of Shotrium to Narrainapah, the 2nd Sheristadar of the Board.

1490. On 27th August we laid before Government an address which had been submitted to us by Narrainapah, the 2nd Sheristadar of our Cutcherry, representing that his age and infirmities, aggregated by the climate of Madras which was uncongenial to his constitution, had rendered him incapable of performing his duty, and praying that in consideration of his services he might be allowed to retire on a shotrium,

To the Chief Secy. to Govt., in Cons., 27th Aug. 1827. Dated 16th, in Cons., 27th August 1827.

1491. We observed that it was well known to the Government that Narrainapah had been recommended to the office of Sheristadar in the Cutcherry of the Board of Revenue, on its first establishment, by his eminent services in various important situations, in which, under circumstances of peculiar difficulty, he had acquitted himself meritoriously; that being well experienced in public affairs from a service of twelve years under Tippoo, and particularly informed of the state of the Ceded Districts, in which he had held the revenue charge of a taluq, the late Sir Thomas Munro appeared from the commencement of his administration of those districts to have employed him confidentially although without any ostensible appointment; that in Fusly 1213, he made him Huzoor Moonshee; that in Fusly 1214, when the Gurrumcondah Taluq was in a very disturbed state from the refractory conduct of the Poligars who opposed its settlement, he selected him as peculiarly qualified to bring it into order and appointed him to the office of Tahsildar; that in

To the Chief Secy. 27th, in Cons., 27th May 1822.

this situation he had particularly distinguished himself; that it appeared on the authority of Mr. Ross that "the restoration of quiet in that part of the country "and its recovery from a state of anarchy and desolation to be one of the "most productive and best managed taluq in the country, were in a great "measure to be ascribed to the address, talents and zeal of Narrainapah, who had ever "held the first rank among the Tahsildars there." That the sense of his services entertained by Sir Thomas Munro was marked by the honorary present of a palankeen, and the grant of a monthly allowance for its establishment, which the Government had been pleased to confirm; that after 13 years' service as Tahsildar of Garrumcondah, Narrainapah was selected to attend Mr. Thackeray on the occasion of his deputation to Ganjam. Mr. Thackeray afterwards took him to Bellary and appointed him to be Naib Sheristadar; that in this office he remained until Fusly 1231, when he was promoted to his present situation, having been previously distinguished by a special grant from Government of the allowance of a Sheristadar of 15 years' standing; and that as Sheristadar in our Cutcherry, he had served upwards of 5 years, having been actively employed during that time notonly in the ordinary business of the office at the Presidency, but on special duty in the provinces, particularly in Fuslies 1232 and 1233 in attendance upon the Honorable the Governor and a Member of the Board in extensive tours through the Northern and Central Provinces, and in Fusly 1234 in attendance upon theHonorable the Governor on a visit to Mysore.

From Mr. Ross, 27th March, in Cons., 1st April 1811.

From Collr. of Bellary, 3rd, in Cons., 7th Jany. 1822. From Govt., 22nd, in Cons., 31st Jany. 1822.

1492. We informed the Government that Narrainapah was now 60 years of age; that he had lately suffered from severe illness, by which his constitution appeared to have been seriously affected; that from age and infirmity he felt himself unfit for duty and wished to retire to his native country; and that having served the Government zealously and well for a period of 27 years, since the acquisition of the Ceded Districts, he solicited as his reward the grant of a shotrium.

1493. We had observed, we said, with regret Narrainapah's growing infirmities, and could not but approve his wishes to resign a situation—the ordinary sedentary duties of which he was no longer competent to discharge satisfactorily, much less the active duties which he had been hitherto frequently called upon to perform, and for which it was necessary the Board's Sheristadars should always be ready in order to fulfil a very important object of the establishment of the Native Cutcherry, we proposed therefore that he might be allowed to retire from public employment, and adverting to the high office to which he had risen by his merits, and which for more than 5 years he had filled with credit and to the peculiar nature of his services in subordinate situations, we thought it due to him to support his petition for the grant of a shrotrium, and recommending that it might be for three lives, and equal in its nominal annual value, including lands cultivated and uncultivated, according to the instructions of Government, to the annual amount of his present salary, viz., 2,400 pagodas.

From Govt., 12th, in Cons., 15th April 1822. Para. 2.

From Govt., 28th Oct. in Cons., 1st Nov. 1824.

1494. We received a reply to the foregoing letter on 4th March.

From the Secy. to Govt., in Cons., 6th March 1823.

1495. We were informed that the Right Honorable the Governor in Council observed with satisfaction the favourable testimony which we had borne to the services and character of Narrainapah, the Naib or 2nd Sheristadar of our Cutcherry, and had much pleasure in acceding to our recommendation that a shrotrium be granted to him on retiring from public employment; but that as it appeared that Narrainapah had never held the situation of Head Sheristadar in a Collec-

tor's Cutcherry, it was considered proper that a distinction should be made between the value of the villages to be conferred upon him and that of the shrotriums generally granted to Head Sheristadars, whose claims to that reward had been admitted, we were therefore requested to modify the proposed grant to Narrainapah with reference to the circumstance above noticed, it being the opinion of Government that the nominal annual value of the village which might be selected should not exceed the sum of 1,500 pagodas.

1496. With our reply to this letter we were further requested to submit a statement of shotriums already granted to revenue servants, specifying the extent cultivated and uncultivated land at the time of the grant, the estimated annual value, the shrotrium rent payable to Government, and the residue enjoyed by the grantee, also the length and nature of the services for which the grant was made, and the authorized period of its duration.

To the Chief Secy. to Govt., in Cons., 20th March 1828.

1497. On 20th March we addressed the Government in reply to the above letter.

1498. We said that from the circumstance of Narrainapah being designated in Mr. Chamier's letter as the *Naib* or 2nd Sheristadar of our Cutcherry, and from the reasons stated for making a distinction unfavorable to him, between his case and that of the Head Sheristadar of a Collector's Cutcherry, we apprehended that some misconception had arisen as to the nature of his situation in our office, and under this impression, we begged leave respectfully to submit the following further representation on the subject for the consideration of the Right Honorable the Governor in Council.

1499. We observed that by the order of Government for the establishment of the Cutcherry, it was directed that it should consist of two Sheristadars, each having a Naib and a sufficient number of Goomastahs; that the intention was to keep two separate Dufters, one under each Sheristadar; that the Sheristadars were to be co-ordinate, not Principal and Subordinate; that a distinction was made in their allowances, but none in their duties; that these were meant to be precisely similar in their nature and to be conducted independently in order to maintain a reciprocal check; that the practice had been according to the intention of Government; that Narrainapah, the 2nd Sheristadar, assisted by his Naib and Goomastahs, had acted under our immediate orders as independently in his own Dufter as the 1st Sheristadar in his.

12th, in Cons., 15th Apl. 1822.

1st Sheristadar 800 Rs., 2nd Sheristadar 700 Rs.

1500. That it was directed that the Sheristadar should be selected from men who had served either as Sheristadars or as Naibs in the provinces; that the appointments being considered superior to those of Sheristadars in the provinces, and it being desirable to afford an inducement to the latter to look to them as reward for distinguished services, the allowances were settled on a higher scale, and that the pay of the 1st Sheristadar was fixed at 800 Rupees a month, and of the 2nd at 700 Rupees, being the highest rate allowed to a Collector's Sheristadar and not attainable until after 20 years' service in that capacity.

1501. Narrainapah, we continued, had not attained the rank of Head Sheristadar in a Collector's Cutcherry when he was selected for the superior office of 2nd Sheristadar under the Board of Revenue, but having been employed as a Principal on special duties of great trust and responsibility, the Government was pleased to confer on him while acting in the situation of Naib Sheristadar of

Bellary, the allowance of a Head Sheristadar of 15 years' standing; that had he remained at Bellary instead of coming to the Presidency on our invitation to fill up the office of 2nd Sheristadar in our Cutcherry, he would have succeeded of course to the situation of Head Sheristadar then vacated by Ramachendra Row, in consequence of his selection by us to be our 1st Sheristadar. In this case, he would at that very time have been entitled to reckon himself a Head Sheristadar of 21 years' standing.

From Govt., 22nd, in Cons., 31st Jany. 1822.

1502. We said we could not suppose it to be intended by Government that Narrainapah's services in our office should avail him less than if he had served the same time as Head Sheristadar in the Bellary District; but that it was obvious that such would be the effect of the decision communicated in Mr. Chamier's letter, we therefore confidently solicited that it might be modified on the grounds which we had stated, and that the reward conferred on this old, zealous, public servant might not be less than that which had been granted in the case of Govinda Row and Bheema Row, whose services had been entirely in the provinces.

From Govt., 16th, in Cons., 22nd Dec. 1825.
From do. 5th, in Cons., 11th Oct. 1827.

1503. In support of our recommendation in this case, we begged leave, we said, to refer to the resolution of Government in favor of Annajee Row, Head Sheristadar of South Arcot, communicated in Mr. Secretary Hill's letter, dated 1st November 1822, which was passed on the ground that his service previously to his appointment to that office in several highly important and confidential situations similar to that of Sheristadar, entitled him to the same advantage as if he had been employed as a Sheristadar.

In Cons., 7th Nov. 1822.

1504. In the reply from Government of 29th April, we were informed that previously to passing a final resolution on the claim of Narrainapah, our 2nd Sheristadar, to a shrotrium of the value of those granted to Bheema Row and Govinda Row, the Right Honorable the Governor in Council desired to have before him the statement of shrotriums called for in the concluding para. of the letter of the 4th March, and requested that it might be submitted as soon as convenient.

From the Secy. to Govt., in Cons., 5th May 1828.

1505. On 26th June, we submitted the above called for statement of shrotriums granted to revenue servants prepared from the records of our office, as nearly as possible, according to the instructions conveyed in Mr. Chamier's letter of the 4th March.

To the Chief Secy. to Govt., in Cons., 26th June 1828.

1506. We observed that on the 23rd February 1820 the Government had called for a statement of all shrotriums, perpetual as well as temporary; that much embarrassment had been experienced in preparing this statement from the returns of the Collector's including all lands held on shrotrium tenure whensoever and by whomsoever granted, and from the difficulty of ascertaining the reasons of many of the grants made before the time of the Company's Government.

In Cons., 6th March 1820.

1507. It was understood however, we said, that the object of Government was to obtain a statement shewing only the grants made by the Company since they acquired the ruling authority in the provinces subjected to this Presidency; that in this case the chief difficulty would be removed, and that we should be prepared to submit the required statement at an early period, we solicited instructions on this point.

Number.	Names of the Villages and Taluqs.	Entire Villages or extent of Land.	Persons to whom granted.	Date of the Grant.	Extent of the Cu	
					Punja.	
1	2	3	4	5	6	
	Chingleput.				C.	As.
1	Conary Coopum	Entire village.	Sawmy Naick.	14th January 1803	...	...
2	Attiput	Do.	Vadeghery Pillay.	8th May 1806.	191 1/16	0
	Nundeyunbaukum	Do.				
3	Cheveram	Do.	Bunda Ramasawmy Naik.	Government sanction, 20th June 1816.		
	Northern Division of Arcot.					
4	Vengalatoor	Do.	Jeevana Row.	24th June 1803.	...	...
	Bellary.					
5	Kottapu	Do.	Ramachendra Row	23rd August 1809.		
	Poolinuttu	Do.				
	Coimbatore.					
	Mylary Pulliam	Do.				
	Palatora	Do.				
	Naucha Pulliam	Do.				
6	Currysawmy Gounden Pulliam ...	Do.	Jovinda Row.	Government sanction, 16th Decr. 1825.	4,907	0
	Tumba Gounden Pulliam ...	Do.				
	Vellymalaputnam	Do.				
	Naiken Pulliam	Do.				
	Salem.				Acres.	As.
	Nundebandah	Do.				
	Valajahnuttum	Do.				
	Chittiary	Do.				
7	Mullapully	Do.	Mahomed Moossa.	Government sanction 16th February 1821.	1,014	5
	Vapalary Nuttum	Do.				
	Gollumgoontah	Do.				
	Giddaboyanoor	Do.				
	Moodoogondahally	Do.				
	Checka Moodoogondahally ...	Do.				
	Coodyhally	Do.				
	Thodamoodoogondahally ...	Do.				
	Coodyhallah	Do.				
8	Colagurahally	Do.	Nanjapiah.	Do. 17th April 1821	...	...
	Muthkoor	Do.				
	Abunckully Timmachally ...	Do.				
	Hallay Kistnapoor	Do.				
	Culloor	Do.				
	Budranhally	Do.				
	Tinnevelly.				Cawnies.	A.
9	Pilliar Collum	Do.	Combaconam Vencat Row.	4th September 1821 & 8th January 1822	627	0

tivated land at the time of the Grant.						Extent of waste land at the time of the Grant.						Total.							
Nunja.		Totakal or Garden.		Total.		Punja.		Nunja.		Totakal or Garden.		Total.		Punja.		Nunja.		Totakal or Garden.		Total.	
7		8		9		10		11		12		13		14		15		16		17	
C.	As.	C.	As.	C.	As.	C.	As.														
There are no accounts in this office shewing those details.																					
701	14/16	...	...	721	13/16	19	6/16	169	12/16	...	...	89	...	39	4/16	871	6/16	...	...	910	12/16
No details.		Vide	No.																		
3	2	82	7½	...	...	1,366	4½	...	...	...	...	1,366	4½	6273	4½	3	2	82	7½	6,358	14
A.	As.	A.	As.	A.	As.	A.	As.	A.	As.	A.	As.	A.	As.	A.	As.	A	As.	A.	As.	A.	As.
116	9	...	...	1,130	14	2,889	11	43	11½	...	...	2,933	6½	3904	...	160	4½	...	...	4,064	4½
...	...	...	...	...	No	details	Vide	No. 1.													
C.	As.	C.	As.	C.	As.	C.	As.	C.	As.	C.	As.	C.	As.	C.	As.	C.	As.	C.	As.	C.	As.
177	7⅛	...	...	804	7⅛	989	14¼	89	3⅝	...	...	1,079	1⅛	1,616	14¼	266	10⅜	...	...	1,883	6

Statement of Shotriums granted to Revenue Servants.—(Continued.)

Number.	Names of the Villages and Talugs.	Estimated annual value of the Grant including waste land.			Average revenue at the time of the Grant.			Shotrium rent payable to Government.			Residue of the estimated annual value of the Grant including waste.		
	—	18			19			20			21		
	Chingleput.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.	Rs.	As.	P.
1	Conary Copum	...	...	...	2,098	3	10	1,039	4	6	...	..	...
2	Attipet ... ... Nundeyunbaukum ...	...	..	...	3,789	8	5	1,638	15	1	...	...	...
3	Chevaram	...	...	...	2,961	12	11	899	8	0	...	...	...
	Northern Division of Arcat.												
4	Vengalatoor	...	...	...	3,190	14	6	700	0	0	...	...	...
	Bellary.												
5	Kottapu ... ... Polinattu	...	...	...	4,188	1	5	...	...	...	...	...	...
	Coimbatore.												
6	Mylary Pulliam ... ... Palatora ... ... Naucha Pulliam ... .. Curraysawmy Gounden Pulliam ... Tumba Gounden Pulliam . . Vellymalaputnam ... ... Naiken Pulliam	7,052	7	1	4,286	13	6	10	0	0	7,042	7	1
		...	...	...	21,415	6	7	4,287	11	7	...	...	...
	Salem.												
7	Nundebandah ... ... Valajahnuttum ... ... Chittiary ... ... Mullapully ... ... Vepalary Nuttum ... .. Gollumgoontah ... ... Giddaboyanoor	...	...	...	1,720	3	7	10	0	0	...	...	...
8	Moodoogondahally ... Checka Moodoogondahally Goodyhally ... .. Thodamoodoogondahally Codyallah ... Colagurahally ... Mathkoor ... ... Ahmuknlly Timmasehally Hallay Kistnapoor ... Culloor ... ... Badranhally ...	...	...	...	3,803	14	7	10	0	0	...	...	...
	Tinnevelly.												
9	Pilliar Collum	...	...	...	2,389	0	0	839	0	0	...	...	...
	Total...	...	...	...	29,328	8	9	4,946	1	7	...	...	...
10	Under date the 5th October 1827, Government authorized the grant of a shotrium to Bheema Row, Head Sheristadar in the Cutcherry of the Principal Collector of the Northern Division of Arcot, of the estimated value, including waste, of ...	8,400	0	0	...	...	...	...	...	...	...	...	...
11	Under date the 27th February 1827, Government authorized the grant of a shotrium to Sooba Row, nephew and adopted son of Naurapah, Colonel Read's Sheristadar, of the estimated value, including waste, of ...	1,260	0	0	...	...	...	...	...	...	...	...	...

Residue of the actual Collections.			Length of service.	Nature of the service for which the Grant was made.	Authorized period of its duration.	Remarks.
22			23	24	25	26
Rs.	As.	P.	Years.			
1,958	15	4	12	For his services as Collector of Quit-rent and Superintendent of Lands within the limits of Madras	Perpetual.	
2,150	9	4	17	For his services as Manager in the Office of the Board of Revenue	Do.	The grantee continued in the same situation for a further period of 14 years after the date of the grant.
2,061	4	11	26	For useful services as Head Sheristadar in Chingleput and Tinnevelly	For 3 lives.	
2,490	14	6	Long service	For his services as Sheristadar of the Board of Revenue	Perpetual.	The grantee still belongs to the Revenue Department.
4,188	1	5	17	For highly meritorious services and eminent good conduct as Head Sheristadar of the Ceded Districts	Do.	
4,276	13	6	32	For services as Head Sheristadar of Coimbatore....	For 3 lives.	
17,127	11	0	...			
1,710	3	7	8	For faithful services as Peshcar under Colonel Read, Collector of Bharamal, &c.	Do.	
3,703	14	7	30	For long and faithful services in various revenue employments, and for the valuable assistance afforded by him as Head Native servant under Mr. Sullivan when Commissioner in Salem.	Do.	
1,750	0	0	28	For services as Head Sheristadar of Tinnevelly.	Do.	
24,381	13	2	...			
...	...	...	34	For the long, zealous and honest discharge of the arduous and responsible duties confided to him as Head Sheristadar in Dindigul and the Northern Division of Arcot	Do.	The villages to be granted have not yet been finally selected.
...	...	...	8	As a reward for services rendered by the late Naurapah, who was at the Head of Colonel Read's Revenue Establishment	Two lives.	

1508. On 17th October we received a communication from Government requesting us with reference to the Petition from Narrainapah, late 2nd Sheristadar of our Cutcherry, a copy of which was enclosed, and to the correspondence between the Government and as respecting the proposed grant of a shotrium to that person, to state whether any opportunity offered at present or was likely to occur, for employing him in a suitable situation in any of the provinces.

From the Secy. to Govt., in Cons., 23rd Oct. 1828.

1509. This letter we answered on 10th November, and in reply stated that we did not know of any situation in the provinces suitable to the rank of Narrainapah, late 2nd Sheristadar of our Cutcherry, to which, in his present infirm state, that person was equal; and further, that on being called before us, Narrainapah had declared himself to be unfit for active service in the provinces.

To the Chief Secy. to Govt., in Cons., 10th Nov. 1828.

Modification of the Office Establishment of the Board and of their Cutcherry.

1510. On 21st July we submitted for the orders of Government a Moyen Zabitah for our Office and Cutcherry, modified as directed in Mr. Thompson's letter to the Commissioners for the revision of the Civil establishments, under date the 27th June, whereby the charge of the office establishment was reduced from Rupees 3,726-4-0 to Rupees 3,531-12-0, and the charge of the Cutcherry from Rupees 2,642 to Rupees 1,650 per mensem, the total saving being Rupees 1,186-8 per mensem or Rupees 13,238 per annum, exclusive of the extra charge of 140 Rupees per mensem, or Rupees 1,680 per annum for English writers employed in the Cutcherry, which would then be discontinued.

To the Chief Secy. to Govt., in Cons., 21st July 1828. A and B.
To the Committee for the Revision of Civil Establishments, 7th, in Cons., 7th Feb. 1828.
In a letter from the Secretary to the Committee for the Revision of Civil Establishments, 18th, in Cons., 21st July 1828.

1511. We recommended that the new arrangement be ordered to take effect from the 1st August 1828.

Proposed Establishment in the Office of the Secretary to the Board of Revenue, for the Month of August 1828.

No.	Employ.	Monthly Pay. Rs.	A.	P.	Total. Rs.	A.	P.
1	Manager	250	0	0			
1	Deputy Manager	140	0	0			
1	Assistant do.	87	8	0			
1	do. do.	70	0	0	547	8	0
1	Accountant	87	8	0			
1	Deputy do.	52	8	0			
1	Assistant do.	35	0	0	175	0	0
1	Cash-keeper	...	...	...	42	0	0
1	Translator	49	0	0			
1	Deputy do. and Registrar of Petitions	42	0	0	91	0	0
1	Consultation Drafter	70	0	0			
1	Do.	46	0	0			
1	Index-keeper	49	0	0			
1	Registrar and Endorser of Letters received and sent	14	0	0	179	0	0
1	Record-keeper	70	0	0			
1	Assistant do.	35	0	0			
1	Do. do.	35	0	0			
1	Sea Custom Record-keeper	35	0	0			
1	Sorter of Papers	10	8	0	185	8	0
31	Writers at 35 Rupees each	...	...	...	1,085	0	0
1	Abstracter of Correspondence	...	...	...	215	0	0
1	Examiner	170	0	0			
1	Do.	122	8	0			
1	Do.	105	0	0			
1	Do.	100	0	0	497	8	0
1	Reader	59	0	0			
1	Do.	28	0	0			
1	Do.	24	8	0			
1	Do.	24	8	0	135	0	0
3	Moochis at 10½ Rupees each	...	...	...	31	8	0
1	Head Peon	17	8	0			
1	Head Deloyet	10	8	0			
37	Peons at 7 Rupees each	259	0	0			
1	Pensioned Peon	3	8	0	290	8	0
1	Hercairah	7	0	0			
1	Lascar	7	0	0			
	Toty and Sweepers	12	4	0	26	4	0
	Total Rupees	...	...	...	3,531	12	

Proposed Establishment in the Native Cutcherry attached to the Board of Revenue, for the Month of August 1828.

No.	Employ.	Monthly Pay. Rs.	A.	P.
1	Sheristadar	800	0	0
1	Naib	250	0	0
1	Head Gomastah	120	0	0
1	Gomastah	50	0	0
10	Do. at 35 Rupees each	3,501	0	0
8	Peons at 7 Rupees each	56	0	0
1	Dufter Band	10	0	0
1	Masaljee	7	0	0
1	Ink Maker	7	0	0
	Total Rupees...	1,650	0	0

1512. Our Secretary's letter of the 21st July was replied to on 29th of the same month. We were informed by this opportunity that the Government sanctioned the modified establishments for our Office and Cutcherry, and directed, agreeably to our recommendation, that the new arrangement should take effect from the 1st of August 1828.

From the Secy. to Govt., in Cons., 4th Augt. 1828.

1513. On the 17th June, Mr. J. Taylor was appointed President of our Board, and on the 31st October Mr. C. M. Lushington was appointed Acting First Member of our Board during the absence of Mr. Russell on other duty.

Appointment.
From Govt., in Dy. Cons., 19th June 1828.
From do., in Cons., 5th Nov. do.

REVENUE OF THE FUSLY YEAR 1237.

1514. On the 31st December 1828 we forwarded for the information of the Right Honorable the Governor in Council, and for transmission to the Honorable Court of Directors, the letter from the Accountant-General noted in the margin, enclosing a General Statement of the Gross Collections, Charges and Net Revenue of the Provinces under this Government in Fusly 1237.

To the Chief Secy. to Govt., in Cons., 31st Dec. 1828.
From the Accountant-General, 31st, in Cons., 31st Dec. 1828.

1515. We observed that the grand total of receipts was shewn to be Rupees 444,56,254-0-1, of disbursements of every description chargeable in the Revenue Department Rupees 91,41,473-14-1, leaving a net revenue of Rupees 3,53,14,780-2-0.

1516. That compared with Fusly 1236 there was a decrease of Rupees 10,43,604-4-2 in the gross collections, an increase of Rupees 4,79,991-15-6 in the charges, and a decrease of Rupees 15,23,596-3-8 in the net revenue, as shewn in the following abstract statement,

Abstract Comparative Statement of Gross Collections, Charges and Net Revenue, for Fuslies 1236 *and* 1237.

Collections.	Fusly 1236. Rs.	A.	P.	Fusly 1237. Rs.	A.	P.	Increase. Rs.	A.	P.	Decrease. Rs.	A.	P.
Land Revenue.												
Arrears	18,54,157	14	1	20,54,658	10	6	2,00,500	12	5	...	...	...
Current	306,15,637	9	7	287,57,599	14	10	...	...	...	18,58,037	10	9
Extra Revenue...	2,26,876	3	11	1,87,404	7	11	...	...	...	39,471	12	0
Extraordinary	9,93,255	3	3	1,041,808	2	3	48,552	15	0	...	...	...
Total Land Revenue...	336,89,926	14	10	320,41,471	3	6	2,49,053	11	5	18,97,509	6	9
Abkarry	14,05,852	9	4	14,53,936	0	2	48,083	6	10	...	...	...
Sundry Small Farms and Licenses ...	2,22,206	9	7	2,76,473	2	9	54,266	9	2	...	...	...
Moturpha	10,06,870	5	0	10,27,786	12	1	20,916	7	1	...	...	...
Land Customs...	39,76,875	15	4	42,13,939	10	9	2,37,063	11	5	...	...	...
Sea Customs	10,98,601	13	3	10,75,687	12	10	...	...	...	22,914	0	5
Salt Monopoly	28,59,621	5	0	30,79,612	12	10	1,89,991	7	10	...	...	...
Tobacco Monopoly	7,72,911	11	10	8,50,073	10	9	77,161	14	11	...	...	...
Stamp	4,36,991	0	1	4,37,272	14	5	281	14	4	...	...	...
Total Receipts...	454,99,858	4	3	441,56,254	0	1	8,76,819	3	0	19,20,423	7	2
							Deduct Increase...			8,76,819	3	0
							Net Decrease...			10,43,604	4	2

Abstract Comparative Statement of Gross Collections, Charges and Net Revenue, for Fuslies 1236 *and* 1237.

Charges.	Fusly 1236. Rs.	A.	P.	Fusly 1237. Rs.	A	P.	Increase. Rs.	A.	P.	Decrease. Rs.	A.	P.	Centage of Charges of Fusly 1236. Rs.	A.	P.	Centage of Charges of Fusly 1237. Rs.	A.	P.
Charges on Land Revenue including Extraordinary.	66,01,557	5	0	68,80,161	14	3	2,78,604	9	3	...	...	...	19	9	6	21	7	6¾
Abkarry do.	47,557	15	8	45,048	2	1	...	...	...	2,509	13	7	3	6	1	3	1	6¾
Sundry Small Farms and Licenses, &c.	14,325	0	1	14,356	7	2	31	7	1	...	...	...	6	7	1¾	5	4	11¼
Moturpha	12,963	3	5	19,627	1	7	...	...	...	336	1	10	1	15	8¼	1	14	6¾
Land Customs	5,30,375	5	6	6,33,226	13	6	1,02,851	8	0	...	...	...	13	8	2	15	0	5
Sea Customs	2,96,992	2	11	2,68,854	7	4	...	...	...	28,137	11	7	27	0	6	24	15	10½
Salt Monopoly	7,36,024	3	0	7,93,051	15	10	57,057	12	10	...	...	...	28	15	3	25	12	¼
Tobacco Monopoly ...	3,83,933	11	11	4,57,118	3	2	73,184	7	3	...	...	...	49	8	9¾	53	12	4¼
Stamp	30,752	15	1	29,998	13	2	...	...	...	754	1	11	7	0	7	6	13	9
Total Charges...	86,61,481	14	7	91,41,473	14	1	5,11,729	12	5	31,737	12	11	19	0	6¾	20	9	0
							Deduct decrease...			31,737	12	11						
							Net increase...			4,79,991	15	6						
Net Revenue...	368,38,376	5	8	353,14,780	2	0	...	...	...	15,23,596	3	8						

1517. From the above, it appeared, we said, that there was an increase in the collections of all the branches of revenue except Land Revenue Land and Sea Customs.

1518. In the Land Revenue, we continued, there was a net decrease in the collections of Rupees 16,48,455-11-4, resulting from a gross increase of Rupees 10,32,652-2-5 and a gross decrease of Rupees 26,81,107-13-9 as shewn in the following abstract statement of the collections in the several districts under the four distinct heads of Arrears, Current, Extra, and Extraordinary

Abstract Statement of the Collections under the heads of

		Arrears of Fusly 1236.			Arrears of Fusly 1237.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Madras	48,634	5	2	44,936	2	8	...	...	...	3,698	2	6
2	Canara	98,089	5	0	1,66,226	12	3	67,237	7	3	...	...	...
3	Coimbatore (including Seringapatam)	5,965	15	9	4,478	15	1	...	..	...	1,487	0	8
4	Bellary	32,615	4	4	20,775	10	3	...	...	...	11,869	10	1
5	Cuddapah	2,949	6	1	3,621	14	8	672	8	7	...	...	...
6	Malabar	24,914	9	11	6,297	11	9	...	...	...	18,616	14	2
7	Tanjore	67,581	10	11	1,14,144	3	4	46,562	8	5	...	...	...
8	Chingleput	1,43,011	8	6	2,04,201	15	9	61,190	7	3	...	...	...
9	Rajahmundry	1,45,815	8	8	49,131	7	7	...	...	...	96,684	1	1
10	Masulipatam	3,085	12	10	60,823	7	8	57,737	10	10	...	...	...
11	Guntoor, &c.	55,311	1	3	36,836	5	10	...	...	...	18,474	11	5
12	Vizagapatam	1,59,303	1	8	1,35,732	4	5	...	...	...	23,570	12	11
13	Ganjam	15,240	2	8	31,843	5	6	16,603	2	10	...	...	...
14	Salem, &c.	32,985	14	10	86,476	0	9	53,490	1	11	...	...	...
15	Dindigul, &c.	1,48,756	5	2	2,39,638	13	2	90,882	8	0	...	...	...
16	Nellore	1,14,273	3	5	42,269	14	10	...	...	...	99,003	4	7
17	Northern Division of Arcot, &c. ...	1,35,144	6	5	26,291	1	3	...	...	...	1,08,853	5	2
18	Southern Division of Arcot, &c. ...	11,991	2	7	36,006	13	6	24,015	10	11	...	...	...
19	Trichinopoly	769	5	7	1,28,712	1	11	1,27,972	12	4	...	...	...
20	Tinnevelly	5,79,789	11	4	6,16,183	8	0	36,393	12	8	...	...	...
	Grand Total...	18,54,157	14	1	20,54,658	10	6	5,82,758	11	0	3,82,257	14	7
	Deduct decrease...							3,82,257	14	7			
	Net increase...							2,00,500	12	5			

Arrears, Current, Extra and Extraordinary.—Continued.

Current of Fusly 1236.			Current of Fusly 1237.			Increase.			Decrease.			Extra Revenue of Fusly 1236.			Extra Revenue of Fusly 1237.		
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
4,960	9	1	2,766	7	4	...	...	...	2,194	1	9	2,008	0	5	1,425	9	1
13,97,142	0	11	15,13,987	10	10	1,16,845	9	11	...	...	...	3,190	3	4	15,491	15	9
23,16,938	5	5	22,98,617	9	8	...	...	...	1,83,270	11	9	24,031	4	7	21,084	11	5
22,19,906	12	3	18,69,615	11	2	...	...	...	3,50,291	1	1	12,562	10	11	5,059	15	0
20,22,154	6	2	17,95,843	8	2	...	...	...	2,26,310	14	0	6,616	9	11	10,718	4	8
15,63,906	2	9	15,53,765	4	10	...	...	...	10,140	13	11	3,011	6	9	1,972	11	4
28,94,319	10	10	23,85,796	11	11	...	...	...	5,08,522	14	11	55,887	1	1	26,161	2	0
6,92,113	2	9	6,04,931	0	5	...	...	...	87,182	2	4	1,657	7	5	1,398	3	1
18,83,349	4	1	17,56,514	10	10	...	...	...	1,26,834	9	3	2,383	13	6	1,872	13	3
9,03,681	7	9	8,65,441	0	3	...	...	...	38,240	7	6	48	3	2	29	0	0
14,12,606	7	4	14,36,038	3	8	23,431	12	4	...	...	...	1,622	2	4	7,289	5	0
10,50,434	11	6	10,27,119	1	10	...	...	...	23,375	9	8	131	4	0	49	12	11
8,18,499	14	8	8,02,452	0	7	...	...	...	16,037	4	8	60	0	0	14	0	0
16,61,080	0	1	16,60,791	12	11	...	...	...	238	3	2	3,288	8	7	5,376	6	3
14,46,988	15	4	13,42,649	15	7	...	...	...	1,04,338	15	9	1,442	14	9	3,544	15	4
19,13,495	9	8	18,35,792	5	2	...	...	...	82,703	4	6	27,238	6	2	35,921	15	1
21,70,460	14	3	20,20,382	14	10	...	...	...	1,50,077	15	5	25,914	2	1	11,470	13	2
18,14,368	4	0	16,97,729	6	5	...	...	...	2,16,638	13	7	9,994	15	8	10,816	0	0
13,40,354	14	10	12,17,791	8	10	...	...	...	1,22,563	6	0	23,938	10	4	5,129	10	9
9,83,876	0	4	10,69,572	4	7	85,696	4	3	...	...	...	22,088	6	11	22,577	3	10
306,15,637	9	7	287,57,599	14	10	2,25,973	10	6	20,64,011	5	3	2,26,876	3	11	1,87,404	7	11
						Deduct increase...			2,25,973	10	6						
						Net decrease...			18,38,037	10	9						

Abstract Statement of the Collections under the heads of

		Increase.			Decrease.			Extraordinary Revenue of Fusly 1236.			Extraordinary Revenue of Fusly 1237.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Madras	...	...	...	582	7	4	486	9	6	447	1	0
2	Canara	12,301	12	5	...	...	...	46,451	6	9	66,634	13	5
3	Coimbatore (including Seringapatam)	...	...	...	2,940	9	2	27,770	7	3	20,929	0	0
4	Bellary	...	...	...	7,502	11	11	1,90,869	1	9	1,71,934	5	2
5	Cuddapah	4,101	10	9	...	...	...	76,364	11	9	80,434	1	9
6	Malabar...	...	...	...	1,038	11	5	130	6	9	948	10	8
7	Tanjore	...	...	...	29,525	15	1	29,564	13	8	67,391	0	9
8	Chingleput	...	...	...	250	4	4	51,218	8	11	47,082	12	1
9	Rajahmundry	...	...	...	511	0	3	42,611	11	7	42,608	3	1
10	Masulipatam	...	...	...	19	3	2	1,944	15	6	1,339	1	1
11	Guntoor, &c.	5,667	2	8	...	...	...	8,059	5	2	14,849	2	7
12	Vizagapatam	...	...	...	81	7	1	...	...	...	...	...	...
13	Ganjam	...	...	...	46	0	0	24,815	15	5	25,370	6	10
14	Salem, &c.	2,127	3	8	...	...	...	47,656	3	5	66,201	9	7
15	Dindigul, &c.	2,102	0	7	...	...	...	1,33,686	5	2	63,444	0	6
16	Nellore	8,683	8	11	...	...	...	82,024	3	9	68,104	4	10
17	Northern Division of Arcot, &c. ...	...	...	...	14,443	4	11	51,517	1	9	38,119	7	8
18	Southern Division of Arcot, &c. ...	821	0	4	...	...	...	98,848	11	11	96,896	10	0
19	Trichinopoly	...	...	...	18,808	15	7	23,996	3	7	63,023	6	2
20	Tinnevelly	338	12	11	...	...	...	47,229	1	5	1,03,050	1	1
	Grand Total...	36,293	14	3	75,765	10	3	9,93,255	3	3	10,41,880	2	3
	Deduct increase...				36,293	14	3				Deduct Decrease...		
	Net decrease...				39,471	12	0				Net Increase...		

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Arrears, Current, Extra and Extraordinary.—(Concluded.)

Increase.			Decrease.			Gross Increase.			Gross Decrease.			Net Increase.			Net Decrease.		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
...	...	...	39	8	6	...	...	...	6,514	4	1	...	...	...	6,514	4	1
20,183	6	8	...	...	...	2,16,568	4	3	...	...	...	2,16,568	4	3	...	...	...
...	...	...	6,841	7	3	...	...	...	29,595	12	10	...	...	...	29,595	12	10
...	...	...	27,934	12	7	...	...	...	3,97,598	3	8	...	...	...	3,97,598	3	8
5,069	6	0	...	...	...	9,843	9	4	2,26,310	14	9	...	...	...	2,16,467	4	8
809	5	11	...	...	...	809	3	11	29,796	7	6	...	...	...	28,987	3	7
37,826	3	1	...	...	...	84,388	11	6	5,38,048	14	0	...	...	...	4,53,660	2	6
...	...	...	4,135	12	10	61,190	7	3	91,577	3	6	...	...	...	30,386	12	3
...	...	...	3	8	6	...	...	...	2,24,033	3	1	...	...	...	2,24,033	3	1
...	...	...	605	14	5	57,737	10	10	38,865	9	1	18,872	1	9	...	...	...
6,789	13	5	...	...	...	35,888	12	5	18,474	11	5	17,414	1	0	...	...	...
...	...	...	...	...	...	...	...	...	47,027	13	8	...	...	...	47,027	13	8
3,554	7	5	...	...	...	20,157	10	5	16,083	4	8	4,074	5	7	...	...	...
18,545	5	11	...	...	...	74,163	5	6	238	3	2	73, 25	2	4	...	...	...
...	...	...	70,242	4	8	92,984	8	7	1,74,581	4	5	...	...	...	81,596	11	10
...	...	...	13,919	14	11	8,683	8	11	1,95,626	8	0	...	...	...	1,86,942	15	1
...	...	...	13,397	10	1	...	...	...	2,86,772	3	7	...	...	...	2,86,772	3	7
...	...	...	1,952	1	11	24,836	11	3	2,18,590	15	6	...	...	...	1,93,754	4	8
39,027	0	7	...	...	...	1,66,999	12	11	1,41,372	5	7	25,627	7	4	...	...	...
55,820	15	8	...	...	...	1,78,399	13	6	...	...	...	1,78,399	13	6	...	...	...
1,87,625	14	8	1,39,072	15	8	10,32,652	2	5	26,81,107	13	...	5,34,881	3	9	21,83,336	15	1
1,39,072	14	8										Deduct Increase...			5,34,831	3	9
48,552	15	0										Net decrease...			16,48,455	11	4

Arrears of Land Revenue.

	Rs.	A.	P.
Fusly 1237	20,54,658	10	6
„ 1236	18,54,137	14	1
Increase...	2,00,500	12	5
Arrears for 3 years from 1233 to 1235, due at the commencement of Fusly 1236	25,35,825	3	0
Do. of do. from 1234 to 1236 at commencement of 1237	27,48,863	2	6
	2,13,037	15	6

1519. We remarked that under the head of Arrears would be observed a net increase of Rupees 2,00,500-12-5. That in the report of last year it was remarked that the circumstances of the season rendered it expedient to leave a considerable balance of current revenue outstanding at the close of Fusly 1236. That the demand on account of arrears at the commencement of Fusly 1237 was therefore greater than at the commencement of Fusly 1236, and the amount of the collections was proportionate.

Current.

	Rs.	A.	P.
Fusly 1236...306,15,637	9	7	
„ 1237 ...287,57,599	14	10	
Decrease.. 18,58,037	10	9	

1520. That under the head of Current Revenue appeared a net decrease of Rupees 18,58,037-10-9, resulting from a gross increase of Rupees 2,25,973-10-6, and a gross decrease of Rs. 20,84,011-5-3. That the particulars of this decrease and the causes of it will be found fully developed in the reports of the Collectors of the several districts and the Board's Proceedings thereon. It might, we said, be sufficient to state generally, that from the unfavorable circumstances of the season which did not admit of cultivation being carried to the same extent as in Fusly 1236, had rendered the crops in the cultivated land less abundant, and from the fall of prices even below the reduced rates of that year, there was a net decrease of Rupees 18,37,208-10-8 in the settlement of the land revenue for Fusly 1237, which the dull sale of all kinds of produce obliged the Collectors, as in the preceding year, to postpone the collections, and to leave a large balance outstanding over the Fusly, to be recovered as the produce on hand should be disposed of. This was, we observed, the case, as in the former year, in the settled as well as the unsettled districts, the Zemindars and Mootahdars in the former not being more forward in their payments than the ryots in the latter.

Rs. 23,61,790-4-1 according to the Accountant General's statement.

Rs. 23,62,979-11-1 according to the Statement of Demand, Collection and Balance at the close of the Fusly.

Extra Revenue.

Fusly 1236 Rs.	2,26,876	3	11
„ 1237 „	1,87,404	7	11
Decrease Rs.	39,471	12	0

1521. It was, we stated, satisfactory to us to report that of the arrears of Fusly 1237 outstanding at its close, the large sum of Rupees 18,21,682 was collected up to the 31st December.

1522. We said that under the head of Extra Land Revenue there appeared a gross increase of Rupees 36,293-14-3 and a gross decrease of Rupees 75,765-10-3, the result being a net decrease of Rupees 39,471-12-0. That this head of revenue, including those items of income from the land, which being of a casual nature, do not admit of a regular settlement, or which are accidentally omitted from the settlement is, of course, liable to continual fluctuation from fortuitous causes as various as the items comprehended under it.

Extraordinary.

Fusly 1237 Rs.	10,41,808	2	3
„ 1236 „	9,93,255	3	3
Increase Rs.	48,552	15	0

1523. That under the head of Extraordinary there is a net increase of Rupees 48,552-15-0, resulting from a gross increase of Rupees 1,50,408-8-9 and a gross decrease of Rupees 1,01,855-9-9, as shewn particularly in the following abstract.

—	Fusly 1236.			Fusly 1237.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Recoveries of advances for cultivation and repairs.	8,03,561	7	11	9,35,543	2	9	1,31,981	10	10	...	...	...
Recoveries of charges collection of sequestered Zemindaries	1,14,551	3	1	13,570	8	...	...	...	...	1,00,980	10	5
Interest on account of arrears unpaid	10,133	5	2	28,560	3	1	18,426	13	11	...	...	...
Receipts on account of Company's plantation, sales of land and batta or gain by exchange ...	65,009	3	1	64,134	3	9	...	...	...	874	15	0
Total...	9,93,255	3	3	10,41,808	2	3	1,50,408	8	9	1,01,855	9	9
							Deduct decrease...			1,01,855	9	0
							Net increase...			48,552	15	0

1424. We observed that the increase in the amount of recoveries of advances for cultivation was accounted for by an increase in the amount advanced. That the decrease in the amount of recoveries of the charges of collection in sequestered Zemindaries arose from the charges of the Ramnad Zemindary being excluded from the public account, the charges being defrayed from the Zemindary funds.

Charges.

	Rs.	A.	P.
Fusly 1237 ...	68,88,161	14	3
„ 1236 ...	66,01,557	5	0
	2,78,604	9	3

1525. That in the disbursement charged upon the land revenue there appeared a gross increase of Rupees 5,34,943-10-9, and a gross decrease of Rupees 2,56,339-1-6, the result being a net increase of Rupees 2,78,604-9-3.

1526. That the particulars of the increase and decrease was shewn in the following statement:—

—	Fusly 1236.			Fusly 1237.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Salary and Commission after deducting refunds ...	9,98,789	3	9	10,17,280	6	8	18,491	2	11	...	...	...
Huzoor and District Establishments do. ...	19,83,992	5	6	20,55,792	15	0	71,800	9	6	...	...	...
Saderwared do.	1,05,665	10	4	1,09,056	7	2	3,390	12	10	...	...	...
Extra charges do.	1,90,518	8	11	1,37,825	8	8	...	...	...	52,693	0	3
Repairs of Tanks and Water Courses do. ...	7,42,188	10	11	8,98,298	13	1	1,56,110	2	2	...	...	...
Extra charges connected with revenue but not chargeable to any particular branch do. ...	2,24,726	5	6	2,33,681	3	3	8,954	12	10	...	...	...
Tent allowances do.	87,842	3	4	91,047	8	9	3,205	5	5	...	...	...
Surgeon's allowance	17,576	14	0	23,850	9	7	6,253	11	7	...	...	...
Compensation in lieu of resumed offices	4,29,659	5	1	5,03,363	12	2	73,704	7	1	...	...	...
Pensions	73,585	1	8	70,473	2	7	...	...	...	3,111	15	1
Charitable allowances	1,69,470	1	9	1,68,408	14	3	...	...	...	1,061	3	6
Pagoda and Mosque allowances	4,79,707	15	5	4,88,429	4	9	8,721	5	4	...	...	...
Total Ordinary...	55,03,722	7	1	57,97,488	9	11	8,50,632	5	8	56,866	2	10
Extraordinary.												
Advances for Cultivation and Repairs	8,15,533	14	2	9,87,540	3	6	1,72,006	5	4	...	...	...
Do. for Charges Collection	1,15,870	11	9	16,977	0	9	...	...	...	98,893	11	0
Law Charges	5,237	4	4	5,864	15	11	627	11	7	...	...	...
Charges on Company's Plantation, &c.	2,783	13	8	14,461	1	1	11,677	4	2	...	...	...
Refunds of Arrears	1,58,409	2	0	57,829	14	4	...	...	...	1,00,579	3	8
Total Extraordinary...	10,97,834	13	11	10,82,673	4	4	1,84,311	5	1	1,99,472	14	6
Grand Total of Land Revenue Charges...	66,01,557	5	0	68,80,161	1	3	5,34,943	10	9	2,56,339	4	1
							Deduct decrease...			2,56,339	1	6
							Net increase...			2,78,604	9	3

1527. We observed further that the increase on account of salary and commission appeared to have arisen principally from a part of the salary and commission of Fusly 1236 being charged in Fusly 1237 from the pay of the additional Sub-Collector in Tanjore being charged for the whole year, and from the extra allowance paid to the Acting Principal Collector in Cuddapah, and the salary of an additional Sub-Collector in that District.

RS.	A.	P.
18,491	2	4.

1528. That the increase in the charge for Huzoor establishment appeared to have arisen from the pay of additional establishment authorized in 1236 and charged for a part of that year, being charged for the whole of 1237, from arrears of pay of additional establishments authorized for 1236 being charged in 1237; and from a part of the pay of the fixed establishments due for 1236 being charged in 1237.

RS.	A.	P.
71,800	9	6.

1529. That the increase in the charge for tank repair occurred principally in Cuddapah, Tanjore, Trichinopoly, North Arcot and Chingleput. That there appeared no charge under this head for Fusly 1236 for the Cuddapah district. That the disbursement charged for Fusly 1237 was on account of an estimate of the repairs required for 1237 and 1238, of which the greater part was performed in 1237. That in Tanjore the increase arose from the advances for 1829 being charged in Fusly 1237. That in Trichinopoly the increase arose from the entry of charges belonging to former years and advances, whereas in 1236 only adjusted charges for repairs actually performed within the year were entered. That in the other district the increase was occasioned by the extensive repairs rendered necessary by the bursting of tanks, &c., from the effects of the storms which occurred in 1827 and other causes.

RS.	A.	P.
1,56,110	2	2.

1530. That the increase under the head of Compensation in lieu of resumed lands, &c., was caused chiefly by the payment of arrears to the Chittoor Poligars under the orders of Government.

RS.	A.	P.
73,704	7	1

From Govt., 4th, in Cons., 17th Sept. 1827.

1531. That the advances for cultivation were increased in consequence of the unfavorable circumstances of the season.

RS.	A.	P.
1,72,006	5	4

1532. That the rent of the Abkarry revenue in some districts being raised, and the kists of the current year generally being collected with punctuality, while the arrears of the former year were also realized, there appeared a net increase under this head of Rupees 48,053-6-4. That in the amount of charges there was a net decrease of Rupees 2,509-13-7.

Abkarry.

		RS.	A.	P.
Fusly 1237	...	14,53,936	0	2
„ 1236	...	14,05,852	9	4
		48,083	6	4
Charges.				
Fusly 1236	...	47,557	15	8
„ 1237	...	45,048	2	1
Decrease...		2,509	13	7

1533. That under the head of Small Farms and Licenses there appeared a net increase of Rupees 54,266-9-2. That the chief increase of Rupees 47,826-5-8 was in Canara from two years' supply of Amendeevee coir having been sent to Bengal and Bombay. That the most considerable decrease (Rupees 8,750) was in Tinnevelly, being the amount of remission to the renters of the Chank Fishery in consequence of a Pearl Fishery having taken place at Manaar. That in the amount of charges there was a net increase of Rupees 31-7-1.

Small Farms and Licenses.
Collections.

		RS.	A.	P.
Fusly 1237	...	2,76,473	2	9
„ 1236	...	2,22,206	9	7
		54,266	9	2
Charges.				
Fusly 1237	...	14.356	7	2
„ 1236	...	14,325	0	1
Increase...		31	7	1

Moturpha Collections.

	RS.	A.	P.
Fusly 1237...	10,27,786	12	1
„ 1236...	10,06,870	5	0
Increase...	20,916	7	1
Charges.			
Fusly 1236 ...	19,963	3	5
„ 1237 ...	19,627	1	7
Decrease...	336	1	10

1534. That there was a net increase of Rupees 20,916-7-1 in the collections of Moturpha, principally of arrears, and a net decrease of Rs. 336-1-10 in the charges.

1535. It was, we said, satisfactory to observe that there was a net increase under the head of Land Customs, amounting to Rupees 2,37,063-11-5, resulting from a gross increase of Rupees 2,99,215-9-1, and a gross decrease of Rs. 62,151-13-8. The decrease, we stated, arose principally from the latter kists not having been realized within the Fusly in some districts. In the districts in which the Sayer is farmed, the rents were, it was remarked, generally increased. There was also, we continued, a large increase in the collections in the districts in which the Sayer was under Aumany, particularly in South Arcot and Canara, and at Madras on piece goods, &c., a further considerable increase arose from the collection of arrears.

Land Customs Collections.

	RS.	A.	P.
Fusly 1237	42,13,939	10	9
„ 1236	39,76,875	15	4
Increase...	2,37,063	11	5

Increase.

	RS.	A.	P.
Madras ...	31,996	12	1
Canara ...	43,312	5	1
Cuddapah ...	37,884	6	1
Masulipatam ...	8,457	8	6
Guntoor ...	14,903	1	11
Vizagapatam...	6,415	11	0
Ganjam ...	6,792	1	9
Salem ...	30,202	52	3
Madura ...	37,465	0	11
Nellore ...	6,730	1	3
N. Arcot ...	18,037	12	7
Arcot ...	39,948	0	11
Trichinopoly...	16,208	0	3
Tinnevelly ...	802	5	6
Increase..	2,93,215	9	1
Deduct decrease...	62,151	13	8
Net Increase...	2,37,063	11	5

Decrease.

	RS.	A.	P.
Coimbatore ...	20,984	1	0
Bellary ...	8,337	11	4
Malabar ...	2,916	3	5
Tanjore ...	26,432	11	5
Chingleput ...	591	12	7
Rajahmundry ...	2,889	5	11
Decrease...	62,151	13	8

1536. We observed that there was a net increase of Rupees 1,02,851-8-0 in the charges under this head, which was almost wholly on account of drawback.

1537. That in the revenue from Sea Customs there appeared a net decrease of Rupees 22,914-0-5, resulting from a gross increase of Rupees 62,632-10-9, and a gross decrease of Rupees 85,546-11-2. That the decrease occurred in Tinnevelly, Tanjore, Canara, Ganjam, Rajahmundry and Masulipatam, and was ascribed entirely to a falling off in the exports chiefly of grain.

Collections, Sea Customs.

	RS.	A.	P.
Fusly 1236...	10,98,601	13	3
„ 1237...	10,75,687	12	10
Decrease...	22,914	0	5

1538. We were, we said, happy to observe that there was an increase of Rupees 33,249-6-5 in the collections at Madras, and an increase of Rupees 22,146-1-1 in Malabar, arising from the improved state of trade. From the same cause, we added, there was an increase in Guntoor, Vizagapatam, Madura, Nellore and at Cuddalore.

Charges, Sea Customs.

	RS.	A.	P.
Fusly 1236...	2,96,992	2	11
„ 1237...	2,68,854	7	4
Decrease...	28,137	11	7

1539. We said further that in the charges under this head there was a net decrease of Rupees 28,137, chiefly on account of drawback.

1540. That in the revenue from the Salt monopoly there appeared a gross increase of Rupees 3,75,565-9-11, and a gross decrease of Rupees 1,88,574-2-1, leaving a net increase of Rupees 1,89,991-7-10. That a great part of the increase arose from an augmented export by sea for the supply of Calcutta from the Ports of Rajahmundry and Vizagapatam. That there was also a greatly increased sale to supply an increased demand for inland sale and home consumption.

Salt Collections.

	RS.	A.	P.
Fusly 1237...	30,79,612	12	10
„ 1236...	28,89,621	5	0
	1,89,991	7	10

1541. That in the charges there was a net increase of Rupees 57,057-12-10 arising from a gross increase of Rupees 1,52,003-2-10, and a gross decrease of Rupees 94,945-6-0. That the increase was partly on account of extra expenses for exportation, partly from arrears due to the manufacturers for 1236 paid in 1237, partly from a greater payment to the French Government on account of indemnification for discontinuing the manufacture of salt, but chiefly from an increase in the quantity of salt, manufactured and purchased.

Salt Charges.

	RS.	A.	P.
Fusly 1237...	7,93,031	5	10
„ 1236...	7,36,024	3	0
Increase...	57,705-12-10		

1542. That in the collections from the Tobacco monopoly there appeared a *net* increase of Rupees 77,161-14-11, the increase in Malabar alone, from the improved arrangements for the management of the monopoly introduced by the present Principal Collector, being Rupees 69,766-11-3.

Tobacco Collection.

Fusly 1237 ..	8,50,073	10- 9
„ 1236...	7,72,911	11-10
Increase...	77,161-14-11	

1543. That in the charges there is a net increase of Rupees 73,184-7-3, of which the sum of Rupees 45,343-0-9 stood against Coimbatore. That the increase in Malabar and Canara, amounting to Rupees 27,841-6-6, was accounted for by the increase in the quantity of tobacco purchased and sold. That in Coimbatore the increase arose from greater advances having been made for the purchase of tobacco for future sale.

Tobacco Charges.

Fusly 1237...	4,57,118	3	2
„ 1236...	3,83,933	11	11
Increase...	73,184	7	3

Stamp Collections.

Fusly 1237...	4,37,272	14	5
„ 1236...	4,36,991	0	1
Increase ..	281	14	4

Charges.

Fusly 1236 ..	30,752	15	1
„ 1237...	29,998	13	2
	754	1	11

1544. There was, we said, in conclusion a trifling increase of Rupees 281-14-4 in the revenue from stamps accompanied by a decrease of Rupees 754-1-11 in the charges.

SEASON.

Relative to the occurrence of a heavy and destructive inundation in the District of Tinnevelly.

1545. It was with concern that we submitted on 6th December 1827, for the information of Government, a letter from the Collector of Tinnevelly, under date 27th November, reporting that the district under his charge had been visited with a heavy and destructive inundation; that individual distress was represented to be great and universal; and that the loss of revenue, it was anticipated, would be very great.

To the Chief Secy. to Govt., in Cons., 6th Dec. 1827.
Cons., 6th Dec. „

1546. The reply from Government of 7th December 1827 to the above letter expressed the concern of the Right Honorable the Governor in Council at the intelligence which we had conveyed of the occurrence of a heavy and destructive inundation in the Tinnevelly district, and directed us to communicate any further information on the subject which might be laid before us by the Collector.

From the Secy. to Govt., in Cons., 13th Dec. 1827.

1547. With reference to the foregoing letter, we submitted, on 28th February, for the information of Government, a further letter from Mr. Kindersley, late Collector of Tinnevelly, dated 5th February, reporting the extent of loss incurred in consequence of the inundation with which that district had been visited in the month of November 1827, and the measures adopted by him on the occasion.

To the Chief Secy. to Govt., in Cons., 28th Feby. 1828.
In Cons., 14th Feby. 1828.

1548. We stated that the taluqs which had suffered most were those of Streevygoontum and Alwar-Tinnevelly, situated on the opposite banks of the river Tambrapoorny, Punchamah l and Vadogramum: that in these, 123 persons had lost their lives; 3,410 head of cattle had perished; 7,370 houses had been destroyed; and that breaches had been made in the banks of the rive r, nullahs and tanks to the number of 207.

1549. We reported that the whole extent of Car cultivation in these taluqs was 9,000 seed cottahs; that of this extent, 3,810 had been reaped before the inundation; that of the remaining 5,190, the produce of 960 had been entirely destroyed, and of 4,250 partially. "Taking the "Jummah amount of these 5,190 seed cottahs as per accounts of Fusly 1236 at Rupees 72,165, and "estimating the value of the grain secured from the 4,320 seed cottahs at 10,000 Rupees," the loss of revenue to the Circar upon the Car produce of the current year will be about 62,000 Rupees; but that it was expected that this would be covered to within 5,000 Rupees by an increase of cultivation on the whole.

1550. For the Peshanum crop the extent of cultivation reported immediately before the inundation was, we said, 6,496 seed cottahs, of which 5,368 seed cottahs had been uninjured; that on the remaining 1,128 seed cottahs of which the Jummah, according to the settlement of Fusly 1236, would be Rupees 12,827, the crops were destroyed, and the lands themselves so much injured that only a small portion was likely to be made productive in the present season, and that at a very heavy expense, and that besides these 625 seed cottahs of land which had not been previously cultivated, had suffered in like manner.

1551. A loss has also been incurred, we said, by the destruction of 863 cottahs of Circar grain in heap, valued at the Jummahbundy price of Fusly 1236 at Rupees 12,566.

	RS.	A.	P.
Car Revenue...	72,165	15	0
Peshanum ...	12,827	7	3
Circar grain ...	2,566	5	9
	87,559	12	0
Deducted expected to be saved from the Car crop	10,000	0	0
	77,559	0	0

1552. We reported that the total loss to the Government was thus estimated at about 77,559 Rupees.

1553. That "in estimating the losses of the ryots" (Mr. Kindersley observed) "the outlay of "seed and labor previous to the inundation, which has been utterly unproductive, and the enormous "expense necessary to put the greater part of the lands into a state fit for re-cultivation, as well as "the loss in cattle, must be added to the mere loss of Coodeevaraum grain which they would have "enjoyed but for this visitation, and that he added, "that their losses had not been confined to "the year under consideration."

1554. That under the circumstances of the case, "the issue of Tuccavy to a considerable "amount for the purchase of seed and cattle, and for the removal of sand, and levelling the fields," appeared to Mr. Kindersley "the most obvious means of present relief," and that he had immediately taken measures to ascertain the amount that it would be necessary to disburse to enable the ryots to carry on the cultivation of the year.

1555. We stated that the sums applied for amounted to Rupees 26,000 for the four taluqs; that upwards of 14,000 Rupees had been issued; that it was considered that a further advance of 2 or 3,000 Rupees would probably be necessary; that the sum of 20,613 had been advan-

ced as usual previous to the inundation; that the total amount of Tuccavy for Fusly 1237 in these taluqs would therefore be about 37,000 Rupees; that considering that it would be impossible for the ryots requiring relief to repay their Tuccavy in the current Fusly, Mr. Kindersley had taken agreements from those to whom a second issue was made to repay the amount, half in the current and half in the ensuing Fusly; and as a further encouragement to them to re-cultivate their land and to enable them in some degree to repair their losses, he had promised to recommend a remission on those lands which, having suffered from the inundation, should be again brought under cultivation in the present year, to the extent of ⅓ or 20 per cent. of the gross produce, to be taken out of the Circar share in addition to their own Coodewarum, and that this remission Mr. Kindersley calculated would not exceed 10,000 Rupees.

1556. We expressed to the Government our approbation of Mr. Kindersley's proceeding in this unfortunate emergency, and recommended that the additional issue of Tuccavy on the conditions stated, and the proposed remission might be sanctioned by Government with respect to the latter, should it be approved by Government. The Collector would, we said, be instructed to investigate strictly every case in which it was claimed, and not to allow it except on satisfactory proof that the land was so much injured by being overlaid with sand, or by the removal of the soil, as to render it unfit for re-cultivation without extraordinary labour and expense. We added that the amount of the Tuccavy actually advanced in consequence of the inundation would be hereafter ascertained and reported for special sanction.

1557. Our Secretary's letter of the 28th February was replied to on the day following: we were informed that the Right Honorable the Governor in Council had observed with concern the extent of loss occasioned by the late inundation in the Tinnevelly District, and approved of the measures adopted by the Collector for affording relief to the inhabitants; and that he sanctioned the additional issue of Tuccavy and the proposed remission to the ryots as explained in the 9th para. of our letter in allowing the latter. The Collector, it was observed, would be guided by the instructions which he may receive from us.

From the Secy. to Govt., in Cons., 3rd March 1828.

Vide para. 1555 of this Report.

1558. We addressed the Government again on 20th November, and with reference to the foregoing letter we laid before the Right Honorable the Governor in Council a correspondence with the Collector of Tinnevelly as noted in the margin, relative to the additional issue of Tuccavy in his district for Fusly 1237, in consequence of the loss sustained through the inundation in November 1827.

To the Chief Secy. to Govt., in Cons., 20th Nov. 1828.
To the Collr., 3rd, in Cons., 3rd March 1828.
From the Collr., 5th, in Cons., 13th Nov. 1828.

1559. We observed that the amount of this additional issue was shewn by the Collector to have been Rupees 20,366-13-8; for which we solicited the special sanction of Government.

1560. To this letter we received a reply, dated 5th December, informing us that the Right Honorable the Governor in Council sanctioned the additional advances, amounting to Rupees 20,366-13-8, which were made by the Collector of Tinnevelly on account of cultivation in Fusly 1237, in consequence of the loss sustained through the inundation in November 1827.

From the Secy. to Govt., in Cons., 9th Dec. 1828.

1561. Copy of the foregoing letter was communicated to the Collector on the 8th December last.

Effect of a Storm in the Districts of Nellore, Guntoor and Cuddapah.

1562. In our letter of December 4th, 1828, we submitted to the Right Honorable the Governor in Council the communications noted in the margin, from the Principal Collectors of Cuddapah and Nellore, and the Collector of Guntoor, reporting that their respective districts were visited in the middle of last month with a severe storm, which occasioned the bursting of many tanks and the destruction of a considerable portion of the crops in some of the taluqs.

To the Chief Secy. to Government, in Cons., 4th Dec. 1828.
From Cuddapah, 28th Nov., in Cons., 4th Dec. 1828.
From Nellore, 29th Nov., in Cons., 4th Dec. 1828.
From Guntoor, 29th Nov., in Cons., 4th Dec. 1828.

1563. In Cuddapah and Nellore, the storm took place on the 16th ultimo, and was chiefly confined to the northern parts of the district. In Guntoor, it commenced on the 15th and continued until the 19th, and was felt throughout the whole range of the district.

1564. On the 15th December, we submitted for the information of the Right Honorable the Governor in Council, a further letter from the Principal Collector of Nellore, enclosing one from his Sub-Collector reporting the effects of the late storm.

To the Chief Secy. to Govt., in Cons., 15th Dec. 1828.
10th, in Cons., 15th Dec. 1828.

1565. From these letters it appeared that the probable loss of land revenue, in consequence of the storm from the destruction of crops and bursting of tanks, was estimated at about 85,000 Rupees.

1566. Some loss was also incurred from the wastage of salt at the Pandiat Cotaurs, but at the utmost the wastage was not estimated at more than 40 garces out of 3,960.

We have the honor to be,

Right Honorable Sir,

Your most obedient humble servants,

(Signed) J. TAYLOR,
(„) A. E. R. McDONELL,
(„) J. STOKES.

Revenue Board Office,
Fort St. George,
3rd January 1829.

(Signed) D. ELIOTT,
Secretary.

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