

Selections from the Old Records

OF THE

GANJAM COLLECTORATE,

1843.

Printed for convenience of reference.



CHATRAPUR

PRINTED AT THE GANJAM COLLECTORATE PRESS.

1944

Not for sale.

1254751

N44

121421

Selections from the Old Records

OF THE

GANJAM COLLECTORATE,

1843.

Printed for convenience of reference



CHATRAPUR

PRINTED AT THE GANJAM COLLECTORATE PRESS.

1944



V25417:81

N44

CONTENTS.

	<i>Pages.</i>
Index No. 1.—Report on the Land Revenue of the Hauvely Talooks of Ganjam District for Fusly 1250, (dated 1-1-1843)	1 to 5
Index No. 2.—Regarding the affairs of the Religious Institutions in Ganjam which are conducted without interference on the part of the Officers of Government, (dated 10-2-1843)	6
Index No. 3.—Submitting a priliminary report on the subject of the contemplated improvements of the village establishments in the Ganjam District, (dated 22-3-1843)	6
Index No. 4.—Correspondence regarding money allowances granted to the families of Poligars and others in lieu of resumed lands, (dated 1-6-1843).	7
Index No. 5.—Regarding the native religious institutions of the Ganjam District and the Government connection with them, (dated 14-1-1843) ...	8
Index No. 16.—Relative to the settlement of the Land Revenue and moturpha of the Government Talooks of the Ganjam District for Fusly 1251, (dated 27-1-1844)	8 to 10
Index No. 17.—Relative to the settlement of the Havelley Lands in the Ganjam District for Fusly 1250	10 to 12
Index No. 20.—Submitting the annual accounts of the settlement of the Land Revenue and Moturpha of the Government Talooks of that District for Fasly 1251, (dated 25-9-1843)	12 to 17
Index No. 23.—Regarding the taxation of existing topes and trees, and to furnish a statement of the Revenue derived from this source for ten years, (dated 19-1-1843)	17 & 18
Index No. 24.—Regarding arrangements for the liquidation of the balances due by the ancient Zamindars and Proprietors of Estates in Ganjam for Fusly 1249, reported, (dated 21-1-1843)	18 & 19
Index No. 28.—Report on the settlement of the Extra sources of Revenue in his District for Fasly 1251, (dated 20-5-1843)	19 to 21

Extract from the Proceedings of the Board of Revenue, dated 2nd January 1843.

Read the following letter from the Collector of Ganjam, being his report on the Land Revenue of the Hawelly Talooks of that District for $\frac{\text{Fusly 1250}}{\text{A. D. 1840/41}}$.

(Here enter November 1, 1842.)

1. The season is stated to have been unfavourable; though it would appear to have been far better than the one preceeding. Heavy rains in May filled the Tanks, and the cultivation commenced briskly, but as there was little or no rain in June much of it perished. In July and August the rains were again abundant; but as there was little or none subsequently, the rice crops failed extensively except where they had the advantage of River irrigation. The dry crops yielded an average return; and, though not specified, it may be supposed that from the more propitious season, their cultivation was extended beyond that of the preceeding year. The Collector mentions that prices were "unusually low" but he has not given any statement of what they actually were; nor does he refer to any standard by which to estimate their variations. The Board would be glad to receive such a statement with future reports.

2. The total number of Government villages was 1001, being two more than in $\frac{\text{Fusly 1249}}{\text{A. D. 1839-40}}$ of the increase one was a Hamlet newly formed, and the other a lapsed Mocassah village. The proportions of the three modes of settlement in use are noted in the margin. It is believed that the villages set down as "settled with the Ryots" were in fact rented to them for a certain Gross amount; which was afterwards by them apportioned among themselves, and puttahs and Moochilkas exchanged agreeably to that division. The second term, it is supposed, comprehends those villages which are rented to one or a few individuals, whether members of the village community or strangers. It would be satisfactory if the information were more specific, shewing how many villages under this head were rented to strangers and how many to people of the village. The Board request also to be informed what are considered to be the rights of the moostageers; whether they are empowered to give cowle for waste, or to secure themselves from loss by giving the land of those, who omit to cultivate, to other Ryots &c., also how remissions are made, or, in otherwords, under what rules and on what enquiry balances are allowed to remain uncollected, in the Moostageer villages. It is believed that villages are retained in aumany only when it is found impracticable to rent them on fair terms; and considering the objections existing against this mode of receiving the Revenue, it is gratifying to observe that the number of villages held under it in the Fusly under review was only one, having been eight in the year preceeding.

3. In para 5 the Collector has given a detail of the increase and decrease in each Talook under several heads. The system of Revenue in Ganjam, however, is not such as to enable him to do this with such accuracy as is done in the surveyed districts. The demand for the year is settled at the very out set of the Fusly, or even before it commences, and sometimes before the cultivation begins. It is of necessity impossible that at that time any such particulars as "extended cultivation," "Decreased cultivation," "Failure of crop," "unproductiveness of gardens for want of rain", should be among the items of addition to or deduction from the settlement of the year preceeding, and these explanations are probably drawn up subsequently, when the circumstances of the season and of the villages become developed. Mr. Bannerman is requested to explain the mode of their preparation among the items of increase the Board observes 1,895-8-6 in the Sooradah Talook explained to result from "progressive increase in Triennial leases;" In $\frac{\text{fusly 1246}}{\text{A. D. 1836-37}}$ some villages of this Talook were rented by Mr. Stevenson for four years on progressively increasing rents, but these would expire in $\frac{\text{Fusly 1249}}{\text{A. D. 1839-40}}$. If any triennial progressive leases have subsequently been concluded, the Collector is requested to explain when they were formed and what are their terms.

4. Para 4 contains a comparative statement of the Land Revenue settlement of the six Havvelly Talooks for $\frac{\text{Fusly 1249}}{\text{A. D. 1839-40}}$ and $\frac{\text{Fusly 1250}}{\text{A. D. 1840-41}}$; from which it is seen that the net increase of the settlement is 25,948-1-8. The gratest increase is in Woodada and Goomsoorah, and the largest decrease in Proobacondah. The former two

	RS.	A.	P.	
$\frac{\text{Fusly 1249}}{\text{A. D. 1839-40}}$	..	4,39,135	15 9	
$\frac{\text{Fusly 1250}}{\text{A. D. 1840-41}}$	..	4,65,084	1 5	
Increase	..	25,948	1 8	

have the advantage of river irrigation, and profited proportionably by the circumstances of

	Fusly 1249.	Fusly 1250.	Increase.
Woodadah ..	1,39,818 14 2	1,42,914 9 0	3,095
Goomsurah ..	1,20,352 8 11	1,46,522 1 7	26,169
Probacondah ..	1,15,085 8 8	1,10,594 1 7	4,491

the season detailed above of Probacondah it is stated that it was deserted by many Ryots on account of the adverse character of the season; this Talook adjoins Woodadah, and it is probable that the emigrators merely crossed into that part of the District, and would return with a more favourable season. Mr. Banner-

nerman advocates the existing plan of settlement in Goomsoorah as being well calculated by competition to develop its resources. The Board are much opposed to rack-renting

Para 7. by the encouragement of contests for the rent between the Ryots and strangers, or among strangers; they are adverse indeed to the introduction of strangers as renters into a village at all, except where the Ryots may refuse to rent or may hold out for unreasonable terms.

Para 6.

5. In the Moturpha, which, being an item of Extra Revenue, ought not properly to have been included in this Report, there is a net decrease of 514-5-1; the particulars are not known, as the Collector has only given them conjointly with

Fusly 1249	..	..	9,309 3 7
A. D. 1839-40	..	..	8,794 14 6
Fusly 1250	..	..	514 5 1
A. D. 1840-41	..	..	
Decrease	..	..	

“small farms and Licenses”. He is requested to exclude Moturpah in future from his land Revenue Report and give it consideration in that for Extra Revenue. The gross increase is ascribed to the reassessment of sums remitted in the previous two

years; the gross decrease is simply accounted for by the death or temporary absence of payers subjoined is shewn the Moturpha Revenue of each taluk of the District since Fusly 1244; previously to which the Board has no Talookwar accounts.

	Fuslies.	Itchapoor.	Poobha-kondah.	Vadadah.	Paultalgam.	Goomsurah.	Sooradah.	Total
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	1244	1,547 8 9	2,472 9 9	1,270 11 1	..	..	..	5,290 13 7
	A. D. 1834-35							
2	1245	1,482 1 6	2,407 7 2	1,236 12 6	..	1,664 11 0	..	6,791 0 2
	A. D. 1835-36							
3	1246	1,456 1 10	2,433 6 0	2,753 5 7	82 8 0	5,905 4 0	64 8 0	12,695 1 6
	A. D. 1836-37							
4	1247	1,393 14 10	2,375 8 4	2,689 7 3	84 0 0	9,738 5 3	84 8 0	16,365 11 8
	A. D. 1837-38							
5	1248	1,272 14 10	2,337 14 10	2,522 4 4	69 8 0	10,064 9 11	90 0 0	16,357 3 11
	A. D. 1838-39							
6	1249	1,346 12 6	2,295 11 5	2,182 11 0	68 4 0	3,278 2 8	137 10 0	9,309 3 2
	A. D. 1839-40							
7	1250	1,149 8 0	2,171 6 8	2,395 12 2	74 12 0	2,854 7 8	149 0 0	8,794 14 6
	A. D. 1840-41							
	Average	9,648 14 3	16,494 0 2	15,050 15 11				
		1,379	2,356	2,150				

6. In the first of these seven years only three of the six Talooks were under immediate management; in the second the Goomsurah and Sooradah Zamindaries being still in a disturbed state the Revenue was small, and the Moturpha of Paltalgam cannot be shown, as it was mixed up in one sum with that from fisheries. In Fusly 1249/A. D. 1139-40 a number of small and veations items of Moturpha in Goomsurah were partially abandoned vizt., in the case of Ryots following no other occupation, the portion relinquished was

estimated to amount to about Rs. 4,600 annually. Making due allowances for these, there appears a gradual deterioration in this branch of Revenue. In the old Talooks there has been a decided falling off in the seven years comprehended in the

statement, with a very striking exception in the case of Woodada of the new Talooks Goomsurah exhibits a gradual and very large defalcation. The subject merits the attention of the Collector, and he is requested to afford it; as it would seem that there must be some other causes in operation besides the general and ordinary one which he assigns.

7. Out of the total amount of the and Revenue settlement 93,496-13-10 was outstanding at the close of the Fusly; a balance which had been reduced at the date of the Report to 73,480. The Board do not notice this large arrear with the view of expressing censure. Such a result in a greater or less degree, is inseparable from the present system of Revenue. The durghasts offered and accepted at the very beginning of the year form the demand, as already noticed; the Collections are prosecuted with reference to that demand, and at the close of the Fusly, when the Collector is engaged in receiving the proposals for the following year, the out standing balances of the demand are brought forward, it is believed, by the Ryots, and their nature and cause are then

Settlement ..	4,65,084- 1- 5
Collected with- in the Fusly	3,71,587- 3- 7
Balance ..	93,496-13-10
Since collected.	20,016-13-10
Remaining balance.	73,480- 0- 0

Para 4.

as far as practicable investigated, and orders given not to press for that portion which seems to have remained uncollected for good reasons.

8. The residue, which will very nearly correspond with the ultimate total collections, almost occupies the place (as Mr. Bannerman formerly observed) of the Jummaundy in regular Ryotwar Districts, the Durghasts holding that of the Cabooliator dittum. The system however is very irregular, and affords very inferior security against fraud on the Revenue. In consequence of the defective system prevailing in Ganjam, Government directed that a survey should be made and a regular assessment introduced; and sanctioned a

small establishment for that work. It was undertaken so long ago as 1837 by the late Collector Mr. Stevenson, and appears to have been going on ever since, but at a very slow rate; in consequence partly no doubt of the

March 31, 1841. smallness of the establishment. In his reports on Fusly 1248 A. D. 1838-39 and

1249 A. D. 1839-40 the Collector briefly alluded to it; and at the date of the

latter the survey of Probacondah had been completed, and that of Wadadah was in progress. In the present report the survey is not noticed. The Board hear that the Collector has not been able to give that personal attention and superintendence to the subject which it's importance deserves, and without which a survey will generally result in failure and disappointment.

9. To enable them to judge of the present state of advancement of the survey, the Board resolve to call on the Collector to submit a special report upon it at his earliest convenience. The notices regarding it which he has hitherto given only acquaint the Board that certain tracts of country have been subjected to the operation; but they are not informed to what degree of completeness it has there been brought. From an incidental notice in a recent communication from the Collector on another subject, the Board are led to conclude that the whole of the land

have been measured. But they are ignorant whether the measurement has been tested; or whether any and what progress has been made in the classification and assessment. On these points as well as on the state and future progress of the survey generally Mr. Bannerman is requested to inform the Board particularly; and likewise regarding the sentiments with which it is regarded by the Ryots of the District. With this report he will also be pleased to submit the whole accounts of two Villages in which the survey has been completed, selecting such as exhibit the greatest variety of tenure, soil species of land &c. The principles on which the classification and assessment have been determined, and the cost of the survey hitherto should also be stated in the report.

10. In connection with the system of heavy balances, the Board would point to the statements, given in the margin of Para 6 of the Collector's report to shew the advancing prosperity of Goomsurah and Sooradah. As exhibited in those statements the progress of

the Revenue is certainly gratifying; but if the actual collections be compared instead of the demand, it is much less so. The subjoined form shews both.

	Goomsoor Talook.						Sooradah Talook.					
	Beriz.			Collection.			Beriz.			Collection.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Fusly 1245 ...	1,03,792	13	1	14,241	15	7	1,542	9	3	24	0	0
1835-36.												
Fusly 1246 ...	72,078	14	5	44,627	13	5	3,060	13	8	2,225	8	9
1836-37.												
Fusly 1247 ...	86,798	4	0	76,785	3	7	4,610	2	0	3,508	13	9
1837-38.												
Fusly 1248 ...	98,822	12	7	93,587	14	9	6,611	7	7	5,353	14	
A. D. 1838-39.												
Fusly 1249 ...	1,20,352	8	11	1,04,870	4	3	9,325	0	6	6,247	8	
A. D. 1839-40.												
Fusly 1250 ...	1,46,522	1	7	1,20,769	14	8	11,121	1	0	5,970		
A. D. 1840-41.												

It is here found that though the settlement has increased, the part of it not collected has increased also; and in particular it is seen that in Sooradah the revenue actually realized in Fusly 1250 was very little more than in Fusly 1248, though the settlement was not much short of two-fold.

11. In his report on Fusly 1249 A. D. 1839-40 the Collector promises to submit shortly a separate report on the balances of that and the preceding year, this has not yet been received and the Board beg that Mr. Bannerman will at the same time send them an account of the balances of Fusly 1250 A. D. 1840-41 also shewing what part if any is recoverable, and what portion and for what cause should be remitted or written off. They would also impress it upon him as a point of great importance, that in future years so long as the present mode of settlement by Durghast continues, he should use the opportunity afforded by the settlement of one year, to make an accurate inquest into the existing balances of the one preceding. And his principal object in this should be to ascertain how much of the amount is bonafide due by Ryots and how much has been levied from them and retained by the Village Officers. The latter portion of course should be rigorously exacted; regarding the former he will secondly enquire how much is justly leviable and how much should be remitted for any cause. The result of this investigation should have a place in his Jumabandy report.

12. The total Moturpha demand was 8,794-14-6; out of which 6,659-1-8 was collected within Fusly, and 223-12-8 subsequently leaving a balance of 1,912-0-2. Large arrears it seems are allowed to accumulate in this branch of Revenue as well as in that from land; and, the Board believe, from a similar cause, a settlement in gross without attentions to detail, or to the growth or diminution of the sources from which the revenue is derived. In the margin is given a statement of the settlement and Balance of Moturpha for the last four years.

Fuslies.	Demand.			Collection within the Fusly.			Subsequent Collections.			Remaining Balance.		
	1	2	3	4	5	6	7	8	9	10	11	12
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1247	16,365	11	8	14,707	13	4	925	9	6	732	4	10
A. D. 1837-38												
1248	16,357	3	11	10,458	13	1	3,320	6	5	2,578	0	5
A. D. 1838-39												
1249	9,309	3	7	6,989	5	11	43	4	5	2,276	9	3
A. D. 1839-40												
1250	8,794	14	6	6,650	1	8	....	....	....	2,135	12	10
A. D. 1840-41												

the way of rent or durghast, Mr. Bannerman is requested to consider whether an improved system might not be introduced, under which he might have a more correct knowledge of the resources affording this revenue, and the collections might be more nearly identical with the demand.

13. The following statement shows the demand collection and balance of the Revenue in the hauvely Talooks, from the three items land Moturpha and small farms and licenses.—

	Demand for Fusly 1250.			Collection.									Balance.		
				Within the Fusly.			Up to the date of the Collec- tor's report.			Total.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue ...	4,65,084	1	5	3,71,587	3	7	20,016	13	10	3,91,604	1	5	73,480	0	0
Maturpha ...	8,794	14	6	6,650	0	8	223	12	8	6,882	13	4	1,912	0	2
Sundry small farms and Licenses.	3,159	1	0	2,324	6	8	189	12	0	2514	2	8	644	14	4
Total ...	4,77,038	0	11	3,80,570	10	11	20,430	6	6	4,01,001	1	5	76,036	14	6

14. The following statement gives a view of all branches of Revenue for two years 1249 and 1250 in comparison: shewing a decrease on the whole of 32,353-10-3 in the settlement, and an increase of 38,868-7-4 in the Revenue actually realized.

	Fusly 1249.						Fusly 1250.					
	Demand.		Collection.		Balance.		Demand.		Collection.		Balance.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Pishcush of Zamin-daries.	5,14,876	7 3	4,47,160	5 0	67,716	2 3	5,14,876	7 3	5,04,049	12 0	10,826	11 3
Revenue of Hauvely Talooks.	4,51,908	9 4	3,62,374	2 5	89,534	6 11	4,77,038	0 11	4,01,001	2 5	76,036	14 6
Quit Rent ..	165	6 6	165	6 6	....	....	165	6 6	165	6 6	....	....
Salt ..	2,88,912	13 9	2,88,912	13 9	....	....	2,38,074	3 4	2,38,074	3 4	....	....
Sayer ..	26,101	2 10	26,101	2 10	....	....	23,732	8 4	23,732	8 4	....	....
Sea Customs ..	2,844	10 9	2,844	10 9	....	....	2,075	11 8	2,075	11 8	....	....
Abkary ..	31,0	6 0	27,918	13 7	3,137	2 5	26,796	8 0	24,494	7 9	2,302	0 3
Stamp Revenue ..	7,855	15 10	7,855	15 10	....	....	8,608	10 0	8,608	10 0	....	....
Total ..	13,23,721	2 3	11,63,333	6 8	1,60,387	11 7	12,91,367	8 0	12,02,201	14 0	89,165	10 0
	12,91,367	8 0							11,63,333	6 8		
Net Decree ..	32,353	10 3							38,868	7 4	Net increase	

Out of the amount of Pishcush less as than a moiety was realized within the year, but subsequent collections reduced the balance to a comparatively small sum. The Collector ought to furnish a report on the Zamindaries, either separately or in junction with his report on the Hauvely Talooks. This should shew briefly what estates have paid the Pishcush in full, and what failed to do so and to what extent, and how the balance will be liquidated. The same report should exhibit the arrears of former years, detailing the arrangements made for their liquidation, or the measures necessary to be taken to effect it. The present report is totally silent regarding former arrears of Pishcush. The Board have also been accustomed to receive a report on the Zamindary of Purlahkimedy which is under the Collector's management on behalf of the Court of Wards; but it has been discontinued since Fusly 1247 A. D. 1837-38; they request that it may again be furnished.

15. In concluding these Proceedings the Board feel compelled to remark on the very late period at which the report was laid before them. The Board are aware that Mr. Bannerman has various and important duties to perform, and that he has suffered from severe indisposition; they trust that with this notice of the delay he will endeavour to expedite the preparation and transmission of his reports hence forward; and that they will receive those of fusly 1251 which are already over due at an early period.

A. D. 1841-42

Ordered that a copy of the foregoing Extract from the Board's Proceedings be forwarded to the Collector of Ganjam for his information and guidance.

(A true Extract.)

Secretary.

Revenue Department.

Index No. 2/1843.

Extract from the Minutes of Consultation, dated 21st January, 1843.

Read the following Extract from the Proceedings of the Board of Revenue, dated 22nd December 1842.

(Here enter No. 557.)

As it appears from the reports now submitted that the affairs of the Religious Institutions in Ganjam are conducted without interference on the part of the officers of Government the most Honorable the Governor in Council does not consider that any farther orders are required at present.

(Signed.) WALTER ELLIOT,
Ag. Secretary to Government.

Extract from the Proceedings of the Board of Revenue, dated 26th January, 1843.

Ordered to be communicated for the information and guidance of the Collector of Ganjam.

(A true Extract.)

Sub-Secretary.

Revenue Department.

Indx No. 3/1843.

From

E. C. SOVELL Esq.,
Ag. Secretary the Board of Revenue.

To

R. A. BANNERMAN Esq.,
Collector in the Zillah of Ganjam.

Sir,

PARA 1. I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 13 Ultimo adverting to the difficulty which you have experienced in attempting to submit a preliminary report on the subject of the contemplated improvements of the Village establishments in your District as requested in an Extract from the Board's Proceedings of January 16th before investigating the details of the whole of the service Enams which are about 1,400 in number.

2. The difficulty would appear mainly to proceed from the little confidence to be reposed in the returns of the value of the Enams furnished to your Predecessor. The Board are aware that these are not to be implicitly relied on, but had conceived that you might have been able to "take an approximate estimate and thus give a tolerably correct idea of the quantity and value of the land to be newly alienated" by revising the statements submitted by your Predecessor, who does not seem to have sufficiently adverted to the fallacious nature of the data on which his calculations were founded. It would however seem that you regard these statements with such mistrust as to be unwilling to make them the basis of even a proximate calculation and would defer submitting a return until the existing values can be accurately ascertained from the accounts of the new survey now in progress. The Board will not press for more precise information at present, but before receiving your final report on the arrangements concerted for the whole District the preparation of which would of necessity occupy a considerable time, they are desirous of gaining some insight into the details of the measure as applied on a small scale. You will therefore be pleased to take some estate of moderate extent, selecting in preference such as from the more striking anomalies and irregularities now existing would afford the fairest scope for the exhibition of the improvements proposed to be introduced, and having ascertained the nature and extent of the required arrangements will report on them in some detail, which will at the same time enable you to suggest any alterations which on a closer and more practical view of the subject you may wish to recommend.

REVENUE BOARD OFFICE,
FORT ST. GEORGE,
9th March, 1843.

I have the honor to be,
Sir,
Your most obedient servant,
Ag. Secretary.

Index No. 4/1843.

Revenue Department.

CIRCULAR.

From

E. C. SOVELL Esquire,
Ag. Secretary to the Board of Revenue.

To

R. A. BANNERMAN Esquire,
Collector in the Zillah of Ganjam.

Sir,

The attention of the Board of Revenue having been directed to the circumstance of certain ready money allowances granted to the families of Poligars and others in lieu of resumed lands etc., being in some Districts adjusted by a deduction from the Kistbandy Bariz of the annual Settlement, without being exhibited in the accounts of Pensions forwarded to the Accountant General and Civil Auditor. I am directed to request that you will state whether there are any pensions so adjusted in your Collectorate, and if so, that you will hereafter cause them to be entered in your accounts and checked in the same manner as all other pensions.

REVENUE BOARD OFFICE,
FORT ST. GEORGE,
1st June 1843.

I have the honor to be,
Sir,
Your most obedient servant.

Acting Secretary.

Index No. 5/1843.

Revenue Department.

Extract from the Proceedings of the Board of Revenue, dated 22nd December 1842.

Read again the following letters, from the Collector of Ganjam, on the subject of the native religious institutions of his District and the Government connection with them.

(Here enter October 24, 1842 No. 47.)

and December 6, 1842 No. 53.

PARA 1. The total No. of these institutions in Ganjam having public endowments is very large, being no fewer than 12,709; and the aggregate of their public emoluments in land and money allowances amounts to 64852-10-0 as shown in the subjoined statement which is prepared from the returns received in 1834. This amount includes however the Revenue of the villages in this district belonging to the Temple at Pooriee; the value of which is not separately stated.

Oct. 24, Para 5.

	Land Enam.			Money allowance granted by Government			Money allowance granted by Zamindars.			Total.			Remarks.
	2			3			4			5			6
1													
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Pagodas	32,773	4	11	3,387	13	0	14,882	4	1	51,043	6	0	The miscellaneous Revenue in Col. 14 of the returns of 1834 is not included in the statement being not of a public nature but the product of private benevolence.
Mosques	2,570	11	0	401	11	0	51	3	5	3,023	9	5	
Mattams	9,640	14	3	20	0	0	1,124	12	4	10,785	10	7	
Total	44,984	14	2	3,809	8	0	16,058	3	10	64,852	10	0	

It cannot be learnt from either of the letters above recorded, or from the statements prepared in 1834 what proportion of the Enams are situated in the Houvely Talooks and what in the Zamindaries; but it would seem that the portion in the former is very small and that the species of income noted in column 4 is confined to the Zamindaries only.

2. The Government connection with native Religious Institutions in Ganjam is very limited; it is confined to the payment of money allowances to 176 institutions in the Houvely Talooks; the aggregate amount of which is 3,809-8 annually. Many of these allowances are very trifling even as low as 1 rupee a year and only one exceeds 200 Rupees a year. These payments appear to be partly in lieu of lands and Roossooms which were in the possession of the various institutions at the time when the country was transferred to the British, and which were shortly after converted into money allowances and partly the continuation wholly or in part of similar commutations made by the Mahomedan Government. It does not appear that the institutions enjoying these allowances possess any other public endowment; but it is not quite clear whether or not they have any share of the few Enams stated to have been left uncommuted in the Houvely Talooks.

3. Government have never interfered in any way in the management of the native Religious institutions in Ganjam; those in the Hill Zamindaries being left to the superintendence of those chiefs, and those in the low country to the officiating Priests and their Ecclesiastical superiors. In all of them the rule and order of the succession of the controlling authorities and Priests is well defined, being either hereditary in various, moodes, or by nomination of a superior. The fixed allowances have been regularly paid; no extraordinary expenses have been incurred for repairs of edifices &c., and there is no deposit in land.

4. Thus the relations of Government with the Institutions possessed of public endowments in the Ganjam Collectorate, are already on the same footing where on it has been the object to place them elsewhere, and no change appears necessary. The continued payment of so many small sums periodically to the various Temples has an objectionable appearance; but the Board are not now prepared to propose any innovation Perhaps if there were individuals or bodies who could be trusted to receive and dispense the whole sum on the aggregate allowances of particular Talooks or localities, so as to reduce the number of direct payments from the Treasury, their agency might be beneficially made use of; and the Collector is requested to consider whether this or any other expedient may be safely adopted.

5. The course pursued by Mr. Bannerman in reference to the Pagoda at Colodah was judicious and proper.

From Collector of
Ganjam 24, Oct.
1842. Para 10.

6. The Board observe with regret that Mr. Bannerman has understood their request for further information as implying dissatisfaction, and a failure to appreciate the diligence which he displayed in completing his first report. They beg therefore that he will receive their assurance that nothing like censure was intended. On the contrary they perceived that he had taken great pains to furnish all the information which he understood to be wanted and attributed the deficiency on some points to what appears from his second letter to have been the real cause, Vizt., a strict and literal interpretation of their order of the 24th June 1841.

Ordered that Extract of the foregoing Proceedings be submitted for the information of Government together with the correspondence to which they relate; and that transcript be likewise furnished to the Collector of Ganjam for his information and guidance.

[A true extract.]

Secretary.

Revenue Department.

Index No. 16/1843.

No. 1308.

Extract from the Minutes of Consultation under date the 16th December, 1843.

Read the following Extract from the Proceedings of the Board of Revenue.

Relative to the Settlement of the
Land Revenue and Moturpha
of the Government Talooks of
the Ganjam District for.
Fusly 1251.
A. D. 1841/42.

(Here enter 14th September 1843 No. 458.)

PARA 1. Of a demand of Rupees 4,67,806 in the Land Revenue, the Collections within the Fusly were 3,81,722 and subsequently 40,282, leaving a balance of Rupees 45,801.

2. Among the items of Increase the Government observe that derived from extended cultivation by the Khonds, who it appears have this year considerably enlarged their settlements below the Ghauts.

Collector's report.
Para 8.
Board's proceedings.
Para 5.

3. The Most Noble the Governor in Council receives the favourable account given of these tribes with the greatest satisfaction, and trusts that for many years at least all considerations of viewing the approaches of these people as a matter of revenue to the state, may give place to the most zealous exertions in the cause of their civilization, and the endeavour to confirm them in their new possessions.

4. His Lordship in Council however in perusing the Collector's remarks on this subject, is satisfied that no incentive to Mr. Bannerman's care and anxiety for the welfare of these classes, is required.

5. From the explanation afforded by the Collector relative to the Pubacondah remissions, the Government do not receive the same impression as the Board entertain, of this portion of the District having received a "double remission" or what is intended, as is supposed, by the expression, an unnecessary relinquishment of the Government dues.

Collector's report.
Page 10.
Board's Proceedings.
Page 9-15.

6. The villages are settled or rented according to the outturn of the preceeding year, and the present circumstances of the ryots, as has already been frequently explained in the reports on this District, the amount of Revenue obtained is generally confined to the Collections of the Fusly, but a small sum being realized afterwards, and the remainder, if any, appears as a balance, which is for the most part irrecoverable all sums therefore so relinquished from necessity in former years would in fact have been equally a "double remission" as the deduction at present so styled by the Board.

7. The Collector calls the demand "nominal" and in fixing it, appears to have followed the custom of prior years, except that, subsequently being on the spot, he was with the assistance of the survey accounts, enabled to form a more correct judgment than usual on the ability of the ryots to discharge their rents. The Government would therefore receive the case as explained in Para 10 by the Collector that visiting the talook, and while there, instituting a minute inquiry in to the resources of the ryots, that Officer found, that circumstances caused a further reduction in the amount of the original dirkhasts to be necessary, and under the discretion vested in him, he struck off the excess, an arrangement the Government apprehend far preferable to permitting it to remain as an irrecoverable balance, requiring reference to Government and its sanction for ultimate disposal. The restriction of the remission to the 75 villages remarked by the Board, might be explained.

8. The main objection appears to be in the settlement being completed at the commencement of the year, instead of at a later period when its effects on the land had been experienced. Puttahs and Moochilkas are thus early distributed, but it is not clear, that when alterations in the assessment take place, these leases are recalled, corrected, and again distributed. If such an arrangement does not obtain, the chief value of the puttah is lost. The Government are of opinion that the best remedy for this defective system is in the establishment of a Ryotwar Settlement wherever the survey has clearly defined the extent, value, and other qualities of the several fields.

9. Under this plan the remissions now questioned by the Board, together with the heavy balances, would not probably have appeared on the accounts, the original engagements of the ryots, having been gradually, by the monthly cultivation accounts, reduced at Jummahbundy to either their actual holding or to the extent they might fairly be called upon to occupy, and assessment levied accordingly.

10. With reference to the system of renting the villages either to a body of Principal ryots, or to one individual, the Government agree with the Board in thinking the arrangement the best under existing circumstances.

Collector's Report.
Para 20-21.
Board's Progs.
Para 21-23.

11. The Settlement of another Fusly has been received, and it is seen with regret, that the report on the survey is still only promised. It was commenced in 1837 and though the establishment sanctioned was small, yet it is hoped that the operation is nearly completed.

12. The outstanding balances now extend over several years, and the report on them has been delayed on apparently no sufficient grounds. It is trusted that the present Acting Collector will be enabled to furnish it at an early period.

13. The comparison drawn of the present with the former state of Sooradah is gratifying and very creditable to Mr. Bannerman's management.

Board's Proceeding's.
Para 24.
Collector's Report.
Para 22.

14. The Moturpha tax with the additional information afforded by the Collector would seem to the Board to increasing, the Government observe that they have left that officer to his discretion in remitting the taxis on the impoverished classes he describes, but which it is desirable perhaps to abolish entirely.

15. The total demand from all sources amounted to Rupees 13,25,424, the Collections 11,13,122 and the Balance on the 1st of February 2,12,303-0-0.

(A true extract)

Signed. G. D. DRURY,
Chief Secretary.

Extract from the Proceedings of the Board of Revenue, dated 15th January, 1844.

Ordered that copy of the foregoing extract from the Minutes of consultation be furnished for the information and guidance of the Acting Collector of Ganjam with reference to the Board's Proceedings, dated 14th September last.

Mr. Anstruther will have the goodness to supply the further information required regarding the Pubacondah remissions. His attention is also directed to the instructions of Government regarding the introduction "of a Ryotwar Settlement wherever the survey has clearly defined the extent, value and other qualities of the several fields".

The Acting Collector will observe that Government are desirous that his report on the survey should be sent in as soon as possible.

The outstanding balances should also be reported on without delay.

Para 12.

(A true extract.)

Ag. Secretary.

Index No. 17 of 1843.

Revenue Department.

No. 276.

Extract from the Minutes of consultation under date the 18th March, 1843.

Read the following Extract from the Proceedings of the Board of Revenue.

Relative to the settlement of the
Havelly Lands in the Ganjam
District for Fusly 1250
40-41.

(Here enter 2nd January 1843, No. 8.)

1. The season, though an improvement on the preceeding one, was still unfavourable, and is the 4th of this nature that has consecutively harassed the Ganjam District. There is an increase in the settlement of the Government Lands of 25,948 Rupees.

Fusly	Rs.
1249 ..	4,39,135
39-40 ..	4,65,084
1250 ..	4,65,084
40-41 ..	25,948
Rupees ..	25,948

2. The Proceedings now reviewed, and former ones, however shew, that not so much the demand, as the actual collections must be looked upon, as the outturn for the year.

3. The existing system is such, that the collections within the Fusly, may almost be considered as the Jumabundy of the year, as but a small sum is realised subsequent to its close: after these latter collections the outstanding balances have been of late, and are for the Fusly under observation, considerable, and are declared* for Fusly 1250, for the most part irrecoverable, they are probably of a like nature for antecedent years.

Para 11
Collectors Report.

4. Magnitnde of the Ganjam balances has constantly become subject of remark, and its causes satisfactorily explained.

Collectors Report
Fusly 1248.

5. The lands which constitute the settlement, being rented at the commencement (and generally aterior to it) of the year, the usual deductions, consequent on unfavourable seasons, which are denominated remissions, in the more regularly settled districts, and which are not brought upon the Demand, are necessarily balances in Ganjam, and arising from great poverty, non-cultivation &ca., are seldom if ever to any extent recovered.

6. Of the * Land Settlement, 93,496 Rupees were outstanding at the close of the Fusly, which sum was reduced on the 1st November 1842 to * 4,65,084 Rupees. 73,480 Rupees.

7. The entire Revenue from all sources is shewn to have amounted to Rs. 12,02,201, which though a decrease in the * Demand of Rs. 32,353, is an Increase in the * 13,23,721. collections of Rupees 38,868, in comparison with the preceding year. * 11,63,333.

8. A falling off in the moturpha is discussed, and improvements suggested by the Board in Paras 5-6-12, which are well worthy of Mr. Bannerman's consideration.

9. The Report on the balances promised in Fusly 1249, should atonce be submitted, duly affording the information * required by the Board, as there can be no * Para 11. reasonable grounds for the delay that has already occurred.

10. The Board have very properly * called for a special Report on the progress of the survey, commenced so far back as 1837, as they appear to possess but littil information on the subject. As the present very deficient and irregular system can only be remedied by the radical improvement above suggested, the Government trust that Mr. Bannerman will be able at no distant period to submit the report, with the necessary details required by the Board. The importance of the subject would appear to warrant the propriety of making the Collector's attention for the most part subservient to the completion of this great reform, so as to accomplish it with the least practicable delay.

11. The Board have also called for a Report on the Zamindaries (which this year almost paid in full their peshcush) on which, as a revenue of more than five lacs of Rupees is realized it is certainly extraordinary that a Report is not annually furnished.

Peshcush ..	5,14,876
Collections ..	5,04,049
Rupees ..	10,827

12. The Board in their capacity of Court of Wards, are the guardians of the Minor Zamindar of Purlahkimeddy, yet have received no report on his charge, from their executive Officer, the Collector since Fusly 1247 37-38.

13. Adverting to the great distress experienced for some years, from the scanty supply or failure of the rains, the Government would repeat their * observations as to the expediency of improving the irrigation of the District, and trust that measures tending to this end have been extensively adopted.

14. The Government are compelled with regret to go further than the Board in deprecation of the great delay that has occurred in the transmission of the Collector's report no circumstances can justify the fact of a Collector's Report being postponed until 3 months after the expiration of the following Fusly, and if not yet done, the Collector should be called upon to state when his report for Fusly 1251 1841-42 "already", as the Board state "overdue", will be forwarded, and the causes which have prevented its transmission at the proper period.

(A true extract.)

(Signed.) J. F. THOMAS,
Ag. Chief Secretary.

Extract from the Proceedings of the Board of Revenue, dated 30th March 1843.

Ordered that the foregoing Extract from Para 1 to 14 be furnished to the Collector of Ganjam for his information and guidance. Mr. Bannerman's attention is particularly called

to Paras 9, 10, 11, 12 and to the delay that has occurred in furnishing the reports therein referred to adverting to Para 14 of the within Proceedings the Board further wish to be informed when the report for the Land Settlement of Fusly 1251 will be forwarded and the causes which have presented its transmission hitherto.

(A true extract.)

Camp, Inghambud, }
7th April 1843. }

Ag. Secretary.

Revenue Department.

Index No. 20/1843.

Extract from the Proceedings of the Board of Revenue, dated 14th September, 1843.

Read letter from the Collector of Ganjam submitting the annual accounts of the Settlement of the Land Revenue and Moturpha of the Government Talooks of that District for Fusly 1251

A. D. 1841-42

(Here enter 10th April 1843, No. 21.)

1. The hope of a favourable harvest from early and regular supplies of rain at the commencement of the cultivating season was as in the two preceeding years followed by disappointment, arising from a break in the monsoon towards the end of September, in consequence of which as formerly under similar circumstances, those villages which had not the advantage of irrigation from river channels, suffered considerably. In some places the crops did not yield above two thirds of the average out-turn, excepting in the case of the dry crops which were generally good. Grain was notwithstanding cheaper than in the preceding year. The Collector has given in his letter the whole-sale prices of grain at some of the principal Towns, it would be convenient for comparison if in future whenever the prices of Grain are given, the same measure, the garce, were made use of for all, as is the case in Enclosure No. 21 submitted by the Collector. From this statement it appears that the prices of paddy of an average quality were not only below those of the preceding year but also much below the average of the preceding twenty three years.

2. The number of villages settled in Fusly 1251 was the same, 1001, as in A. D. 1841-42

Fusly 1250, but in some the mode of settlement was different in those two years, there being a decrease of three in the number settled with the Ryots collectively.

	Fusly 1250.	Fusly 1251.
Settled with the Ryots.	304	301
Rented ..	696	697
Aumany ..	1	3

3. The total settlement of the land revenue of the six Government Talooks amounted to Rupees 4,67,806-8-4, being an increase above the settlement for Fusly 1250 of Rupees 2,722-6-11. The following abstract exhibits this result.

Talooks.	Settlement for Fusly 1250.			Settlement for Fusly 1251.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Itchapoor	47,136	0	3	47,057	9	9	467	5	2	545	11	8
Poobacondah	1,10,594	1	7	94,787	6	3	958	5	8	16,765	2	0
Wadadah	1,42,914	9	0	1,42,864	12	7	269	5	9	319	2	2
Paltalgam	6,796	4	0	6,876	4	0	80	0	0	...	...	...
Sooradah	11,121	1	0	11,601	8	0	487	8	0	7	1	0
Goomsur	1,46,522	1	7	1,64,619	0	9	18,559	10	10	462	11	8
	4,65,084	1	5	4,67,806	8	4	20,822	3	5	18,099	12	6
	Deduct decrease			...			18,099	12	6			
	Net Increase			...			2,722	6	11			

4. The largest increase was in Goomsur, being Rupees 18,096-15-2 of which Rupees 1,254-14-6 formed an increase in the rent of 153 Khond villages, and Rupees 16,842-0-8 in the proposals for the rent of 453 villages. The Khond hamlets here referred to are stated to be small clearances recently made on the sides and in the narrow vallies between the Hills by Kondhs and Panoos and other hill people. The aggregate amount realized from the 153 Khond villages in Fusly 1251 was Rupees 1,683-10-6

“giving an average of 11 Rupees each”. Regarding these villages the Collector observes “Being quite independent, and for the most part situated at a considerable distance from existing villages, it has been necessary to keep them distinct, and they have been placed under the charge of the Sirdars and Chiefs whose local position and influence best fit them to be entrusted with their management. In these hamlets which have been longest settled a small share of the produce is paid in kind; in others the Hill people work a certain number of days for the Predan, or deliver a small quantity of saffron, wax or other Hill products; which in many instances is received, more in token of submission to a superior, than as an object of revenue”.

5. Not the least satisfactory part of the notice regarding the occupants of these clearances is the account which Mr. Bannerman gives of the growing feelings of confidence and habits of industry among the Hill people as shewn by numbers of them quitting their original retreats above the Ghauts to settle in situations which had never at any former period been occupied by man. The Board join with the Collector in the hope that as cultivation is extended these settlers will become attached to their new localities and remain as permanent occupants, for from such a result the greatest benefits may be expected not only in the redemption from entire neglect of tracts of land fit for cultivation but also from the intercourse which will naturally be held between these occupants and their connections in the wilder parts of the Country, and the consequent benefit which will thus be derived to the cause of civilization amongst the Hill tribes of Goomsur and Sooradah. The Board look upon what has already been effected as proof of the exercise of sound judgment on the part of the controlling authority, and will be happy to receive in the Collector's next annual report a particular notice of the progress of cultivation in these and any other Khond villages similarly situated.

6. Mr. Bannerman in his Report upon the Settlement of Fusly 1248 A. D. 1838/39, explained in detail the principles upon which the Settlements in the Ganjam District were conducted it appeared from these that the Settlement so called was merely a rent, or acceptance of proposals given in at the very beginning of the Fusly, framed with reference to the actual out-turn of the by-gone year, and had no reference to the season or existing state of things in the Fusly for which the proposal was given, and the Board in their Proceedings on the

10th July 1843. Settlement of Fusly 1250 observed with reference to certain Pro. 2nd January 1843. A. D. 1840/41. deductions which were made from the Settlement “that it was of necessity impossible that at that time any such particulars as “extended cultivation,” “Decreased cultivation” “Failure of crop,” “Unproductiveness of Gardens for want of rain,” “should be among the items of addition to or deductions from the Settlement of the year preceding” and suggested these explanations of deductions were probably drawn up subsequently when the circumstances of the season and the villages became developed, and Mr. Bannerman was requested to explain how this was.

7. In the Report now under consideration Mr. Bannerman again explains in greater detail what is the nature of the Settlement, confirming in all respects what he stated in his former Report on Fusly 1248 A. D. 1838/39. From this the Board understand that

the system now detailed has been in full operation in Fusly 1251 A. D. 1841/42, and the justice of the

Board's observations above quoted on the Settlement of Fusly 1250 A. D. 1840/41 is confirmed rather than weakened by the further explanation offered by Mr. Bannerman.

8. The Collector observes in the same Para. “It may at first sight appear anomalous, that the demand for the ansning year should be affected by causes in operation during the previous year, but I conceive that, this is not a peculiarity confined to Ganjam. In the best regulated Districts under the Madras Presidency I submit that the engagements entered into by the Ryots to cultivate, termed the “Caboo, liat” or “Dittum” are regulated with reference to precisely similar considerations as are adverted to in determining the amount of the Durkasts in this District.”

9. Mr. Bannerman is quite correct in his assumption that a Dittum or estimated settlement is made with the Ryots at the beginning of each Fusly in Ryotwar Districts generally, founded a good deal no doubt upon the outturn of the preceding year, but this is merely nominal, and he appears to have overlooked that this nominal settlement is undergoing the process of revision from the accounts of cultivation from the moment it is made until the final revision at the Jumna bund near the end of the Fusly when the Ryots are usually present to represent all circumstances that can affect the settlement, and when Puttahs shewing the finally adjusted demand are given into their own hands by the Collector this is a widely different state of things from what prevails in Ganjam, where if the Board are rightly informed the actual settlement is made at the beginning of the Fusly, when also Puttahs are distributed, if distributed at all and in which therefore no alteration can be made subsequently they will be glad to be corrected if in error on this point.

10. In Poobacondah where large remissions have been allowed on account of lands entered in the Durkasts and left waste, a deviation was permitted from the usual mode of settlement.

11. Mr. Bannerman observes "I visited this Talook before the commencement of the Harvest, and during a stay of about five weeks I caused a very minute scrutiny to be made into the condition of each village and particularly as to the extent of land under cultivation and the quantity left waste. This is the first occasion that it has been practicable, by the aid of the new survey accounts, to ascertain with accuracy, the actual extent of land profitably occupied by the Ryots, affording thereby certain data for making the large deductions from the nominal Demand according to the Durkast, which was found necessary on account of land left unsown in the Fusly under review". It was ascertained that Burnums 32,862 where wholly unproductive, the aggregate assessment upon which according to the existing distribution of the Jumma upon the Fields forming the Puttah of each Ryot amounted to Rupees 18,431-15-9 or after deducting land left waste by substantial Ryots on which no remission was allowed the amount requiring to be struck out of the demand was Rupees 16,059-1-3.

12. If the Demand on each Ryot had been regulated at the beginning of the Fusly according to the extent of Land according to the measurements of the new survey, which he had agreed to cultivate and if these particulars were distinctly shown, it might be quite proper, referring to the cause of the Land being left waste, to give remission for such portion also but as the Board understand Mr. Bannerman the settlement was made as usual at the beginning of the Fusly when the Demand in the gross was settled leaving the details or the separate demand upon each individual Ryot to be apportioned by the head of the village. If they are right in this conclusion it appears to them that the villages in the Poobacondah talook to which this Remission of Rs. 16,059-1-3 has been accorded have received a double remission, *Vizt.*, first the amount deducted by the Party on giving his Durkast for the Rent on account of failure of cultivation in the preceding year, and again the amount of remission to be allowed for failure of crops in the year itself. The Board are further led to this conclusion because they see from the village accounts furnished by Mr. Bannerman that this remission is confined to 75 villages out of 140 composing this Talook in 51 villages the settlement (or rent) is the same to a Rupee as that of Fusly 1250, in 14 there is an increase of Rupees 963-5-8.

Number of villages.	Settlement of 1250.			Settlement of 1251.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
51 ...	35,313	10	11	35,313	10	11	...	...	...	...	...	...
14 ...	4,355	7	9	5,318	13	5	963	5	8	...	...	...
75 ...	65,605	6	6	49,061	0	8	...	...	...	16,544	5	10

The Board would wish to know whether if Puttahs for the 75 villages were given at the commencement of the Fusly they were sent for back again and amended according to the deduction to which each Ryot was entitled.

12. In the 51 villages where the Demand was the same as in Fusly 1250 it is presumed, as no complaints were made that no enquiry was gone into but it is scarcely possible that there should not have been some variation, and if a remission on account of decreased cultivation according to the new survey accounts was allowed in one village, an addition to the demand should have been made on the same principle in the same class of villages where there was an increase of cultivation.

14. But as long as the system of Durkasts obtains the Board are of opinion as already expressed that it would be better to allow the old system of remission to continue as soon as the survey and assessment are completed means must be adopted to let the Ryot know exactly what the extent of the land is which he undertakes to cultivate and the precise demand upon it until this can be done any partial alteration of the system in one Talook is only likely to led to dissatisfaction in others.

15. The Board would hope that from improved means of irrigation the great distress which has of late afflicted the Poobacondah Talook will in future years be averted. The Collector in his report of the 31st March 1841 expressed a hope that it may be found practicable to devise some plan for rendering the waters of the Rooshecoolah River flowing through this Talook more extensively available for the purposes of irrigation as well as for the improvement of some of the principal Reservoirs and Tanks throughout the Province. The duties of the Civil Engineer have detained him in another District, but instructions have been given that so soon as they will admit of his proceeding to the North after the rainy season his attention will be given to the sources of irrigation in Ganjam.

16. Of the total demand of Land Revenue from the Talooks included in the Collector's Report Rupees 4,67,606-8-4 the amount of Collections within the Fusly was Rupees 3,81,722-11-3, the subsequent Collections amounted to Rupees 40,282-5-10, leaving an outstanding balance of Rupees 45,801-7-3.

17. The report of the management of the extra sources of Revenue in Ganjam for Fusly 1251 — having been despatched before the Collector received instructions to exclude A. D. 1841/42

Moturpha from the annual report on the settlement of the Land Revenue he has included that item in the letter under consideration. In the settlement of the Moturpha for the last Fusly there was a net decrease of Rs. 618-9-0 on comparison with the settlement of the preceding year, From the parties paying Moturpha in Fusly 1250 there was a gross decrease in the settlement amounting to Rupees 917-15-5 of

Within the Fusly, Rs. 9,172-10-7
After its close, Rs. 771-12-9
9,944- 7-4

The amount stated by the Collector is Rupees 1,392-15-2, but the actual amount appears to be that here entered.

Balance at the close of Fusly 1251. 2,162-11-11
Deduct subsequent collections. 771-12- 9

Balance. .. 1,390-15- 2

which the sum of Rupees 313-3-8 was composed of deductions in consequence of the death of contributors and Rupees 339-11-5 in consequence of the contributors having left country. The collections on account of the branch of Revenue made within the year and subsequently amounted to Rupees 9,944-7-4, leaving balance still uncollected of Rupees 1,390-15-2.

18. The total demand on account of all branches of Revenue amounted for Fusly 1251 A. D. 1841/42 to Rupees 13,25,424-14-2 of which Rupees 8,75,797-4-9 were collected within the Fusly, and Rupees 2,37,324-4-6 subsequently, leaving on the 1st February last a balance uncollected of Rupees 2,12,303-4-11.

	Demand for Fusly 1251.			Collection within the Fusly 1251.			Subsequent Collections up to 1st February 1843.			Total.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Permanently settled.	5,14,876	7	3	1,56,564	6	7	1,94,029	11	1	3,50,594	1	8	1,64,282	5	7
Quit rent	765	6	6	132	3	8	33	2	10	165	6	6	...	...	...
Havelly talooks.	4,67,806	8	4	3,81,722	11	3	40,282	5	10	4,22,005	1	1	45,801	7	3
Salt	2,63,258	6	3	2,63,258	6	3	...	...	...	2,63,258	6	3	...	...	...
Sayer	25,758	10	6	25,758	10	6	...	...	...	25,758	10	6	...	...	...
Abkarry	26,307	0	0	23,271	3	1	2,209	4	6	25,480	7	7	826	8	5
Sea Customs	6,690	1	4	6,690	1	4	...	...	...	6,690	1	4	...	...	...
Sundry small	3,203	11	0	2,946	10	7	80	3	2	3,026	13	9	196	13	3
Farms.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Moturpha	8,131	11	6	6,226	0	0	689	9	1	6,915	9	1	1,216	2	5
Stamps	9,226	15	6	9,226	15	6	...	...	...	9,226	15	6	...	...	...
Total	13,25,424	14	2	8,75,797	4	9	2,37,324	4	6	11,13,121	9	3	2,12,303	4	11

19. The Board having taken a review of the financial results of the management of the Government Talooks and Moturpha in Ganjam for the past Fusly, proceed to the consideration of other points noticed in the Collector's report in connection with their Proceedings on the management of the same branches of revenue for the preceding Fusly. The Board when adverting to the Collector not having referred to any standard by which to estimate the variations in the price of Grain in Ganjam did not consider the monthly returns of the wholesale prices of Grain in his District sufficient, it was desirable that he should particularly notice in his annual report the state of the Grain Market throughout the year, since this must materially affect the capability of the Ryots and Renters of villages to keep to their engagements with the Government, as well as their inclination to undertake extended cultivation when making their burkasts about the commencement of the cultivating season. The statement now before the Board affords the information which they wished to be supplied. The

Some pages are missing.

* * * * *

"a special agreement is mutually entered into between the Renter and the Ryot. The Moostajur is of course at liberty to distribute the lands of these Ryots who may relinquish their cultivation to others who are willing to occupy them, but the Renter cannot reject a ryot from his fields against his will. The rent being limited to one year, does not admit of the Moostajur giving a Cowle for a more lengthened period". The evil of the system is that the Moostajur besides being renter is generally the money lender to the community, an evil the correction of which is in the hands only of those whose habits are most averse to apply a remedy to it.

23. The Board are glad to observe that very few Strangers are renters, "there not being more than eight or ten of them who have not been born and bred in the Zemindaries" and they feel every confidence in the execution of the Collector's plan of rejecting the proposals of such men as in their capacity of renters have shewn a disposition to oppress and act unfairly towards the Ryots and of paying due attention to the wisher of the cultivators in respect to the confirmation of the Renter.

24. The circumstances of the soordah Estate when it first came under the direct control of the Government Officers required the exercise of much discretion — at that

Fuslies.	Rental.	Collections.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.
1246 ..	3,060 13 8	2,975 15 0	84 14 8
1247 ..	4,610 13 2	4,314 14 5	295 3 7
1248 ..	6,611 7 7	6,358 0 7	253 7 0
1249 ..	9,325 0 6	8,196 15 8	1,128 0 10
1250 ..	11,121 1 0	10,589 8 11	531 8 11
1251 ..	11,601 8 0	7,023 3 10	4,578 4 2
1252 ..	12,127 9 0		

much attention to the best means of ensuring progressive improvement and the restoration of the Country to a flourishing condition. The statement in the Margin is extracted from the Collector's report and afford evidence of the judgment with which arrangements for the settlement of the revenue of this part of the District have been framed and carried out. The Collections include sums realized within each Fusly from Fusly 1246 to

Fusly 1247 and the sums recovered after their close. The balance outstanding for A. D. 1837-38 Fusly 1249 was occasioned by the extremely unfavourable circumstances of the year A. D. 1839-40

and is pronounced irrecoverable. The outstanding balance against Fusly 1251 A. D. 1841-42 is in progress of collection. The exertions for the benefit of Sooradah appear to have been attended with the best success, instead of a country full of deserted villages the whole of the former villages are reoccupied, neglected lands have been reclaimed, and even in some situations cultivation has been carried beyond its usual limits, whilst the Town of Soordah has again attained a state of great prosperity. The Collector concludes his remarks on Soordah by saying that "Good order and habits of industry prevail and the rareness of crime is remarkable" a state of things most satisfactory. The Board will expect to learn at an early date from the Collector's Report upon the settlement of Fusly 1252 A. D. 1842-43 what

period Fusly 1245 this part of the A. D. 1835-36

Country was nearly depopulated, and much of its arable land overrun with Jungle. The late Collector in forming a rent for four years from Fusly 1246 to Fusly 1249 A. D. 1836-37 A. D. 1839-40 considered it of the first importance to grant the rent to men of character and of local influence, who might be instrumental in maintaining the peace of the Country and in inducing not only the Ryots who had quitted their homes to return, but also new settlers to people its deserted Villages. The present Collector has given

arrangements be proposes for the settlement of Soordah for the future.

25. In order to shew the result of the revenue management in Goomsur in the same manner as for Soordah the Board extract from the Collector's report the Abstract entered in the Margin, the increase in the total amount actually realized is certainly very satisfactory, notwithstanding the large outstanding balances attributable greatly to circumstances adverted to in a former part of these Proceedings.

Fuslies.	Rental.	Collections.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.
1245 ..	1,03,792 13 1	49,453 2 7	Remitted.
1246 ..	72,078 14 5	55,380 1 11	Do.
1247 ..	86,798 4 0	81,669 4 4	5,128 15 8
1248 ..	98,822 12 7	96,465 3 3	2,357 9 4
1249 ..	1,20,352 8 11	1,08,047 10 3	12,304 14 8
1250 ..	1,46,522 1 7	1,31,317 8 0	15,204 9 7
1251 ..	1,64,619 0 9	1,48,233 12 6	16,385 4 3

26. The Board will be happy to receive from the Collector as soon as possible his promised full report on the outstanding balances. Mr. Bannerman has entered fully into the mode of settling the demand on account of Moturpha, and states that an individual settlement is made annually. The fluctuations in the amount under the head of revenue have arisen from item having formerly been included which did not properly form part of it and which have been excluded and their exclusion sanctioned. The views of the Collector in regard to the demand on this account are judicious he states that in the Goomsur Talook the revenue properly denominated Moturpha has increased since the country was taken under direct management. Considering the classes from which in some instances this tax is collected, amongst the poorest of the community, the Collector must necessarily exercise his discretion as to strictly enforcing the demand in all cases. The Board will rely on Mr. Bannerman's taking care that the claims to remission are duly investigated.

27. It never was intended by the letter of the 31st October 1842 to which the Collector alludes that no annual report was to be submitted regarding the management of the Hill Zamindaries and Proprietary Estates, or indeed any portion of the District. The Board had expected to receive before now the report promised in the concluding Para of the Collector's letter. They beg that he will refer to the observations regarding Purlahkemidy in their Proceedings of the 2nd January last, and would again draw his attention to the propriety of submitting all his Annual Reports at an early period of the Fusly succeeding that to be reported on.

28. The Board must also direct the Collector's particular attention to the circumstance of his not having furnished a Report though several times promised on the survey now in progress. They are anfront to receive information on this important work at a very early period, for they are at present ignorant not only of the progress which has been made in it but even of the principle on which the survey is proceeding.

Ordered that a copy of the foregoing Extract from the Board's Proceedings be forwarded to the Collector of Ganjam for his information and guidance.

(A true extract.)

Acting Secretary.

Revenue Department.

Index No. 23/1843.

CIRCULAR.

From J. D. BOURDILLON ESQUIRE,
Secretary to the
Board of Revenue.

To R. A. BANNERMAN ESQUIRE,
Collector in the Zillah of
Ganjam.

Sir,

Para 1. In a country like India the Planting of topes is of much importance; both because they are of general utility and convenience to wayfarers, and because they are a means of providing timber useful for many ordinary purposes. In former times this was a favorite mode among the Hindoos of exercising a benevolent disposition. But it unfortunately happened in many districts after the British assumption that heavy assessments were improved on existing topes, and the planting of new ones was subjected to conditions which effectually checked the practice.

2. The popular feeling however in favour of this mode of manifesting liberality and public spirit, still exists in all its force; and it is only necessary, in order to bring it again into development, that Government should deal liberally with persons thus employing their funds. With this object the Board of Revenue have it in view to establish and make publicly known a general set of rules defining the demand, and that to be at a very moderate rate, to which land hereafter planted with trees shall be liable and to this end, I am directed to request that you will report what rules on this subject are now in force in your district, and how you would suggest that they should be modified. It is hoped that you will be able to reply to this communication within a fortnight at latest of its receipt; and you will be pleased to mention at the same time whether you have reason to believe that the planting of topes has been rare or otherwise in the District.

REVENUE BOARD OFFICE,
FORT ST. GEORGE,
2nd January 1843.

I have the honour to be,
Sir,
Your most Obedient Servant,
Secretary.

To

R. A. BANNERMAN ESQUIRE,
Collector in the Zillah of
Ganjam.

Postscript. You are requested also to state the practice in use in your district as to the taxation of existing topes and trees; and to furnish a statement of the Revenue derived from this source for ten years. The income from rented topes, from a fixed tax, and from any other mode of taxation should be exhibited separately if possible.

Secretary.

Revenue Department.

Index No. 24/1843.

Extract from the Proceedings of the Board of Revenue, dated 23rd February 1843.

Read the following Extract from the Minutes of Consultation of Government transmitting paragraphs extracted from a general letter from the Honourable Court October 12, 1842 of Directors, with the orders of Government thereon.

(Here enter January 21, 1843, No. 86.)

Ordered that copy of Para 32, and of Paras 87, 88, and 89 of the Despatch, be forwarded to the Collector and Government Agent in Ganjam; who will be pleased to notify the remarks of the Honourable Court concerning the Hantghur and Caracavulsah Estates to those proprietors respectively.

(A true extract.)

Ag. Secretary.

Extract from a General Letter from the Honourable the Court of Directors, dated 12th October 1842, No. 31.

87. We approve of the indulgence which you directed to be shewn to the Proprietors of Estates in this District, by allowing them time for the balances which had accrued in consequence of the extraordinary drought which had prevailed in the preceding Fusly, and by waiving the claim of Government, to Interest on the balances so postponed.

(15 and 16) arrangements for the liquidation of the balances due by the Ancient Zamindars and Proprietors of Estates in Ganjam for Fusly 1249, reported.
17. The petition of the late Proprietor of the Caracavulsah Estate in Ganjam, which was sold for arrears of revenue, for the restoration of the Zamindari, not complied with.

Extract from the Minutes of consultation under date the 21st January 1843, No. 86.
32 These Paras will be communicated by the Board of Revenue to the Collector and Government Agent in Ganjam with instructions to intimate to the Zamindars of Hantghur and Caracavulsah, the observations of the Honourable Court respecting them.

88. Although the conduct of the Zamindar of Huntghur in neglecting to make any arrangements for the discharge of the large

balances due from his Estate, after repeated applications had been made to him by the Governor's Agent, was, in the highest degree contumacious, we do not object to your having allowed him the benefit of his former good conduct during the Goomsur disturbances, in refusing to confirm the sale of his Zemindary, and granting him the indulgence of a years time within which to discharge the arrears; but as the example of this Chief is stated to have had a very pernicious effect on the other Zamindars of the District, you have properly directed that the Estate shall be again brought to sale, if he should fail to comply with the conditions which you have offered.

89. There does not appear any valid reason for your refusing to confirm the sale of the Caracavulsah Estate which it is stated, was purchased on account of the private creditors of the Zemindar, and we therefore approve of your having declined to comply with the Petition of the late Proprietor for its restoration.

(True copies.)

Acting Secretary.

Revenue Department.

Extract from the Proceedings of the Board of Revenue, dated 30th March 1843.

Read the following letter from the Collector of Ganjam, dated 19th March, 1843.

(Here enter No. 14.)

The Board observe that Para 32 to which the Collector refers does not form part of the Despatch from the Honourable Court of Directors, dated 12th October 1842 but of the resolutions of Government thereon of the 21st January 1843. It appears from the records of the Board's Office that a transcript of the above Para 32 was furnished to the Collector of Ganjam with copies of Paras 87-88 and 89 of the Court's letter to which it refers, and the Board now resolve to transmit a duplicate copy thereof.

(A true extract.)

Ag. Secretary.

DUPLICATE.

Extract from the Minutes of Consultation under date the 21st January 1843.

32. These Paras will be communicated by the Board of Revenue to the Collector and Governor's Agent in Ganjam with instructions to intimate to the Zamindars of Hantghur and Caracavulsah, the observations of the Honourable Court respecting them.

(A true copy.)

Ag. Secretary.

Revenue Department.

Index No. 28/1843.

Extract from the Proceedings of the Board of Revenue, dated 30th March 1843.

Read letter from Collector of Ganjam containing his report on the settlement of the Extra sources of Revenue in his District for Fusly 1251 A. D. 1841-42.

(Here enter 8th December 1842.)

Para 1. The gross collections from the sales of salt during the fusly under review as compared with those of the preceding, exhibit an increase of Rupees 24,332-14-2—the whole of which with the exception of Rupees 422-2-10 has occurred in the sales of salt for Inland consumption. In the particulars of increase and decrease both of Home and Inland sales in the respective cotours given by the Collector, the Board remark with satisfaction an increase in the Inland sales at the Nowpada Pans of Rupees 26,826 counter balancing a deficit to nearly the same amount in the previous year, occasioned by the prevalence of cholera in the vicinity of the cotours. The decrease in inland sales at Munsoorcottah is stated to have arisen from "the stock of salt at those pans being insufficient to

Total Collections.			
251 ..	2,63,652	4	5
1250 ..	2,39,319	6	3
	24,332	14	2

meet the demand having been sold off at an early period" but no explanation is afforded as to the causes which prevented the manufacture from being carried on to an extent equal to that of the preceding Fusly, which it may be observed was in its turn for Rs. 11,716-12 below that of $\frac{1249}{1839-40}$. The diminished sales at the Womaravilly Pans are attributed to the Merchants having in preference resorted to the nearest Cotaurs in Vizagapatam — it appears however from the Vizagapatam Extra Revenue Report that the sales of salt have fallen off in that Province generally, and more especially in the pans of Coonada and Coopilly which are the nearest to the District of Ganjam.

2. In the detailed account of charges appended by the Collector to his report there appears to be nothing which requires particular remark—these amounted to Rupees 12,444-2-9, which deducted from the gross receipts Rupees 2,67,603-14-2 Net Revenue leaves net revenue of Rupees 2,51,208-1-8, being Rupees 28,655-12-3 above that of the previous fusly — a result which the Board consider very satisfactory as indicating an improvement in the healthiness and general prosperity of the District, though it is still considerably below the out-turn of $\frac{\text{Fusly 1249}}{\text{A. D. 1839-40}}$.

3. The gross collections on account of sayer exceed those of $\frac{1250}{1840-41}$ by Rupees 2,022-2-8 which is ascribed to the improvement in the general trade of the District consequent on the more favourable nature of the past season. The charges are within a trifle (Rs. 10-3-4) the same as those of the previous year.

Sayer.	
1251 .. 25,771 10 6	
1250 .. 23,749 7 10	
	2,022 2 8
Charges.	
1251 .. 6,526 6 8	
1250 .. 6,516 3 4	
	10 3 4

4. The gross amount realized from this branch of revenue exceeds that for the preceding fusly by Rupees 4,644-5-8, proceeding from the revival of the export trade, to what places is not specified, in Paddy and raw rice which had been completely suspended during the two previous years.

Sea Customs.	
1251 .. 6,720 1 4	
1250 .. 2,075 11 8	
	4,644 5 8

5. The settlement of the abkarry rents for $\frac{1251}{1841-42}$ fell short of that for $\frac{1250}{1840-41}$ by Rupees 489-8-0, but the amount realized within the year exceeded that within the preceding fusly by Rupees 2,463-1-8. The balance outstanding at the close of the fusly was Rupees 3,035-12-11 of which the Board remark that Rupees 826-8-5 were still due at the despatch of the last account of Demand, Collection and Balance from Ganjam in January 1843—the Board trust that this balance will shortly be realized.

Abkarry Rents.	
1250 .. 26,796 8 0	
1251 .. 26,307 0 0	
Decrease ..	489 8 0

6. The demand under this head, as also the collections exceed those of the foregoing fusly, the former by Rupees 44-10-0, the latter by Rupees 622-3-11 the balance outstanding at the date of the January accounts was Rupees 176-13-3.

Sundry small farms.	
Demand.	
1250 .. 3,159 1 0	
1251 .. 3,203 11 0	
Increase ..	44 10 0
Collections.	
1250 .. 2,324 6 8	
1251 .. 2,946 10 7	
Increase ..	622 3 11

7. The proceeds from the sale of stamps were Rupees 93-13-0 above those of Fusly 1250 the charges, on account of larger refunds, exceed those of A. D. 1840/41 the year proceeding by Rupees 230-6-6 and the penalties (levied under Regulation 11 of 1823) by Rupees 141-3-10, the result being a net increase on the outturn of the year under consideration of Rupees 4-10-4.

Stamps.	
1250 .. 8,608-10-0	
1251 .. 8,702-7-0	
	93-13-0

8. The demand and collections on account of this branch of Revenue have both fallen short of $\frac{\text{Fusly 1250}}{\text{A. D. 1840/41}}$ the former by Rupees 663-3-0 the latter by Rupees 433-1-8. The amount outstanding at the date of the last monthly accounts (January) was no less than Rupees 1,216 or more than one seventh of the whole settlement. The attention of the Collector is particularly directed to the speedy realization of this considerable balance.

Moturpha settlement rents.	
1250 .. 8,794-14-6	
1251 .. 8,131-11-6	
Decrease collections.	663-3-0
	1250 .. 6,659-1-8
	1251 .. 6,226-0-0
Decrease ..	433-1-8

9. Of the abkarry arrears for $\frac{\text{Fuslies 1247-8-9}}{\text{A. D. 1837/38-1838/39, 1839/40}}$ as given in the margin the Collector reports that the sum of 83-1-6 outstanding for $\frac{1247}{1837/38}$ it is expected will be hereafter collected, Rupees 141-8-0, for $\frac{1248}{1838/39}$ altogether desperate, while of Rupees 382-8-1 for $\frac{1249}{1839/40}$ Rs. 307-13-4 will be eventually realized and Rupees 74-10-9 are irrecoverable. The Board therefore beg to recommend that this sum with that for $\frac{1248}{1838/39}$ above mentioned, in all Rupees 216-2-9, may as requested by

the Collector be struck out of the accounts of the Rupees 1,352-0-6 the arrear for $\frac{1250}{1840/41}$. Rupees 480 will ultimately be collected but Rupees 871-5-0 are represented to be altogether desperate this sum is due by the renter of Ganjam who has made good little more than half the rent at which his farm was taken. It is scarcely possible to ascribe this defalcation to other than fraudulent causes, especially when the Board perceive that the same farm was the next Fusly taken at an enhanced rent and that the collections within that fusly exceeded the total rent for $\frac{\text{Fusly 1250}}{\text{A. D. 1840/41}}$.

Rent—2,020	
Paid—1,148	
	872

Rent for 1251—2450 Rupees Before applying to Government for their sanction that the above Collection within Fusly sum may be written off in the public accounts, the Board would wish to be further informed by the Collector as to what in his opinion has been the conduct of the defaulter and the causes of so large a deficit, as also whether there be not reason to suspect the renter and his surety of concealing their property and whether the extreme measures authorized under Section VIII Regulation 1,1820 might not deservedly be resorted to in their case.

10. Of the arrears for $\frac{\text{Fusly 1250}}{\text{A. D. 1840/41}}$ in small farms being Rupees 650-8-4 and on account of moturpha Rupees 1975-3-11 Rupees 3-15-3 and Rupees 63-3-9 have been collected respectively, but the Board would remind the Collector that they have not yet received his detailed report on these balances as promised in Pars 20 and 26 of his letter 8th December 1841 and adverted to in Para 7 Minutes of consultation 8th March 1842.

11. The gross collections from all sources of Extra Revenue including extra collections and those made on account of arrears amount to Rupees 3,41,667-14-7 the charges being Rupees 21,264-7-6 thus leaving a net revenue of Rupees 3,20,403-7-1, which is Rupees 39,399-8-8 above $\frac{\text{Fusly 1250}}{\text{A. D. 1840/41}}$. The Board consider this result to be satisfactory.

Ordered that a copy of the foregoing Extract from the Board's Proceedings be forwarded to the Collector of Ganjam for his information and guidance.

(A true extract.)

125417:51

1142

Ag. Secretary.

121421